

## Distribution of Revenue

### Primary Distribution-18B-805 (b)

1. Local Board Expenses
2. Taxes – Excise, Mixed Beverage, DHHS, and Bottle Tax

### Then

### Other Statutory Distributions 18B-805 (c )

1. 3 ½ % Bottle Charge
2. Law Enforcement 5%
3. Alcoholism Funds 7%

### Then

### Working Capital 18B-805(d)

1. After making the distributions in sections (b) and (c), the local board may set aside a portion of the remaining gross receipts, within the limits set by the rules of the Commission, as cash to operate the ABC system.

### Other Distributions 18B-805 (e)

1. After making the distributions in subsections (b), (c), (d), the local board shall pay each quarter the remaining gross receipts to the general fund of the city or county for which the board is established.

This is the order of distribution unless there is a written agreement with the ABC Board and Appointing Authority of the City or County.