

EXHIBIT 2  
DATE Jan 21 2005  
MB

*Legislative Fiscal Division*

Commodity	Current Rate	Based on	FY 2006 Base	Tax Rate Change	Potential Revenue *	DPHHS Current %	DPHHS Allocation
Liquor Tax	10%	Value	60,445,306	1.00%	\$604,453	65.50%	\$395,917
Beer Tax	\$4.30	Barrels	927,613	\$0.01	\$9,276	23.26%	\$2,158
Wine Tax	\$0.27	Liters	8,136,352	\$0.01	\$81,364	31.00%	\$25,223
			Totals		\$695,093		\$423,298

\* Does not adjust for tribal allocations.