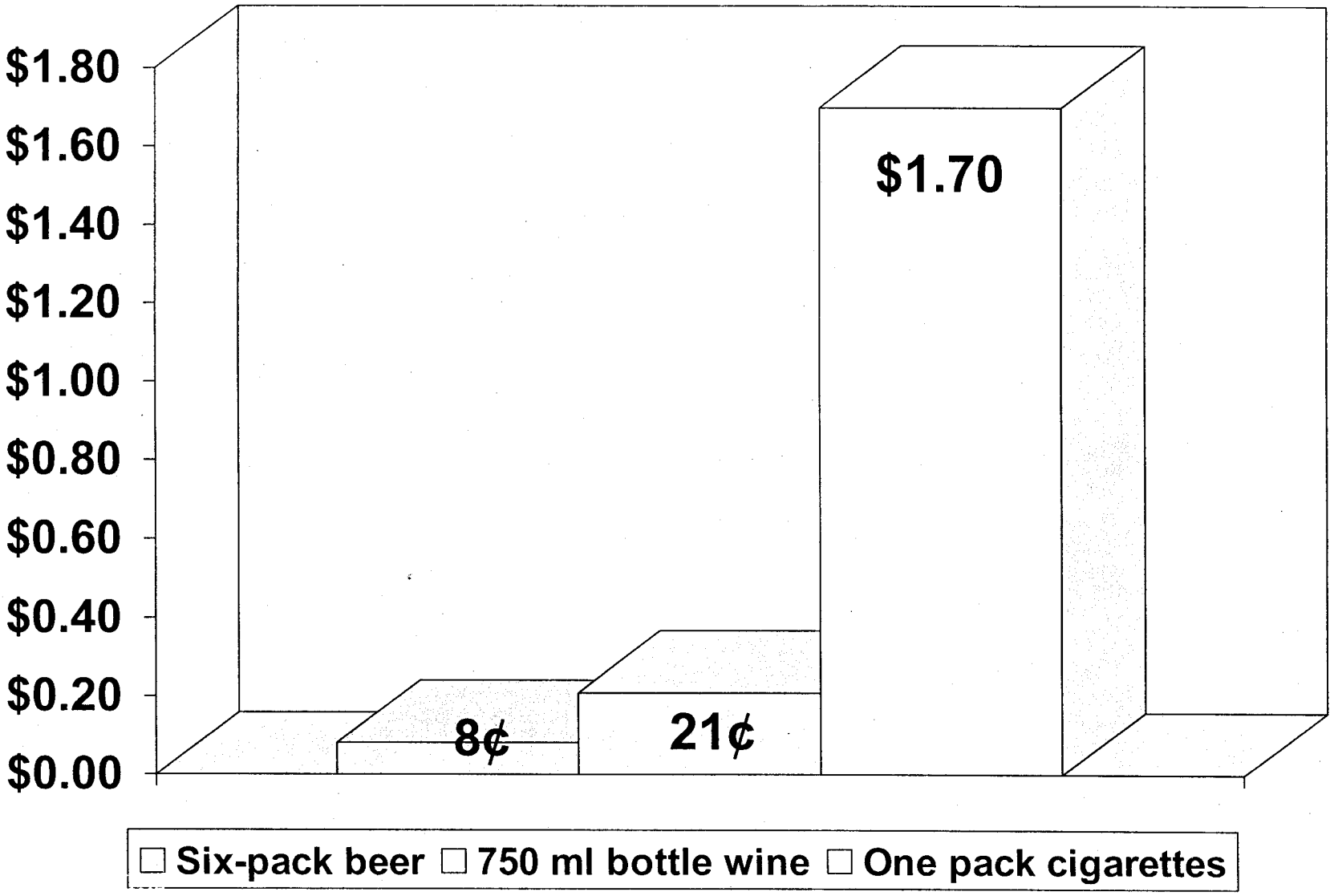
It's all relative…

- $21.7 million: 2005 alcohol excise tax collections
- $11.1 million: Montana Chemical Dependency Bureau expenditures in FY 2003
- **$274 million**: Annual cost of underage drinking in Montana*
- **$583 million:** The annual economic cost of alcohol abuse **in Montana****

* Pacific Institute for Research and Evaluation (PIRE), Oct. 2006.
** National Institute on Alcohol Abuse and Alcoholism, *Updating Estimates of the Economic Costs of Alcohol Abuse in the United States*, December 2000. (Figured based on Montana's share of the population.)

SENATE TAXATION
EXHIBIT NO. 11
DATE 3-23-07
BILL NO. SB-559

Montana Tax Rates per Common Purchase Unit, Alcohol v. Cigarettes