

## **Wine Tax (16-1-411, MCA)**

### **1. Model Characteristics**

- The model is based on historic production, collections and growth rates.

### **2. Model Data**

- IHS Economics provides the Montana population over 20 years of age.
- The number of taxable liters produced is provided by the Department of Revenue.
- Historic and year to date revenues come from SABHRS.

### **3. Key Variables**

- Montana population over 20 years of age.
- Liters of wine consumed per person.

### **4. Other Important Points**

- Per capita wine consumption increased at an annual average of 2.46% between FY 2011 and FY 2014.
- Montana population age 20 and over experienced an average annual increase of 1.1% between FY 2011 and FY 2014.