

CHAPTER 71

AN ACT increasing the excise tax on alcoholic beverages other than beer and dedicating additional revenue to the Health Care Subsidy Fund, amending R.S.54:43-1 and supplementing P.L.1992, c.160 (C 26:2H-18.51 et seq.).

BE IT ENACTED by the Senate and General Assembly of the State of New Jersey:

1. R.S.54:43-1 is amended to read as follows:

Tax rates.

54:43-1. Tax rates. There are hereby levied and imposed upon any sale of alcoholic beverages made within this State or upon any delivery of alcoholic beverages made within or into this State the following excise taxes:

- a. Beer--From July 1, 1990 through June 30, 1992, at the rate of \$0.10 a gallon or fraction thereof and on or after July 1, 1992, at the rate of \$0.12 a gallon or fraction thereof.
- b. Liquors--From July 1, 1990 through June 30, 1992, at the rate of \$4.20 a gallon, on or after July 1, 1992 through July 31, 2009, at the rate of \$4.40 a gallon and on or after August 1, 2009, at the rate of \$5.50 a gallon.
- c. (Deleted by amendment, P.L.1972, c.53.)
- d. (Deleted by amendment, P.L.1972, c.53.)
- e. Wines, vermouth and sparkling wines--From July 1, 1990 through June 30, 1992, at the rate of \$0.50 a gallon, on or after July 1, 1992 through July 31, 2009, at the rate of \$0.70 a gallon; and on or after August 1, 2009, at the rate of \$0.875 a gallon, provided however, that cider containing at least three and two-tenths per centum (3 2/10 %) of alcohol by volume but not more than 7 per centum (7%) of alcohol by volume shall be taxed at the rate of \$0.15 a gallon.

C.26:2H-18.58h Annual deposit into Health Care Subsidy Fund from revenue from sale of alcoholic beverages.

2. Commencing with fiscal years beginning on and after July 1, 2009, there shall be deposited annually in the Health Care Subsidy Fund established pursuant to section 8 of P.L.1992, c.160 (C.26:2H-18.58), the sum of \$22,000,000 from the revenue collected annually pursuant to the "Alcoholic Beverage Tax Law," R.S.54:41-1 et seq.

3. This act shall take effect July 1, 2009.

Approved June 29, 2009.