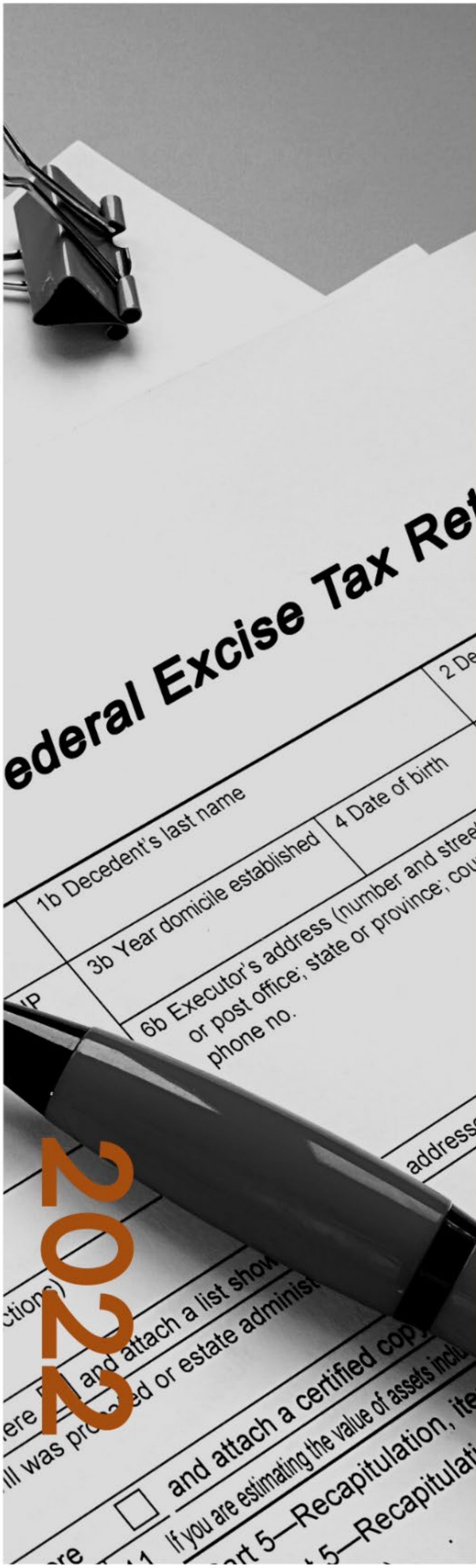

Report

Taxes: A Battle Indeed

Prepared by:

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Before enacting laws to change taxes, legislatures should understand the history of alcohol regulation and taxation and the need to balance these for public health and safety.

EXECUTIVE SUMMARY

The issue of taxation has proven to be a contentious one since the dawn of history. Government seeks revenue to pay for services it provides and increases the costs of certain goods in order to achieve other societal goals, while those taxed seek to avoid or at least minimize their tax burden. The arguments on each side of this public debate could fill volumes.

The payment of taxes has been documented for several thousand years, and specific laws concerning alcohol taxes started in the late 18th Century. After the repeal of Prohibition, in addition to funding government entities, the primary intent of alcohol taxation was to regulate consumption so not to slip back to pre-Prohibition days of overconsumption. In order to curb alcohol abuse, the amount of tax was dependent on the amount of alcohol in the product. Accordingly, hard spirits were taxed at the highest rates, while beer and wine had lower rates.

In recent years, federal legislators have lowered the excise taxes for all alcohol products with an expressed goal of boosting businesses' financial stability. Is there any room for even lower taxes? There are arguments from both sides of the tax spectrum that continue to be debated.

The deleterious effects of alcohol abuse are staggering. Many health advocates argue that alcohol continues to be a harmful substance and should be regulated even more strictly, including higher taxes.

This report will cover many aspects of alcohol taxation to address the history of alcohol taxes, lower taxation, and public health concerns.

INTRODUCTION

For most people, “tax” is considered a four-letter word. The different forms of taxes we pay are increasing and are more complicated than ever. Taxes are intended to fund government services such as fire/police departments, the military, and schools for the collective welfare of our nation.

Over 2,000 years ago, even Jesus saw the need to pay taxes when he stated, “Pay Caesar what belongs to Caesar, and pay God what belongs to God,” and most of us have heard the old adage, “there are only two things guaranteed in life: death and taxes.”

We see taxes on most all products in our lives. Alcohol is a substance that is subject to excise as well as sales tax. This report examines the taxes on alcohol and how it has shaped our society, mostly post-Prohibition.

THE HISTORY OF TAXES AND TAXES ON ALCOHOL

The concept of taxation dates to over 5,000 years ago in ancient Egypt where the Pharaoh collected the tax equivalent of twenty percent of all grain harvests. Since a standard currency was not available, the taxes were paid through tangible goods such as grains.[1]

In the United States, alcohol taxes were first enacted in 1791 when the newly formed United States Congress imposed taxes on both imported and domestic distilled spirits, as well as other goods, in order to pay debts accumulated during the Revolutionary War.[2] This tax was short-lived, but was resurrected briefly during the War of 1812 and then again during the Civil War when it was extended to beer and ales.[3] Taxes on alcohol continued until Prohibition, which began in 1920.

Prior to Prohibition, 30-40% of the U.S. budget was generated from taxes on liquor, wine and beer.

In 1913, the 16th Amendment to the U.S. Constitution was ratified, which made it possible for the federal government to establish a nationwide income tax. This newly formed taxing system paved the way for the ratification of the 18th Amendment, implementing Prohibition and eliminating alcohol taxes as a government funding stream. Prior to Prohibition, 30-40% of the U.S. budget was generated from taxes on liquor, wine and beer. When Prohibition went into effect, it essentially shut down the fifth largest industry in the U.S. and ended government collection of alcohol taxes [4]

When Prohibition was repealed, the need to develop a new tax regime for alcohol was vital to the success of allowing alcohol back into society as a "legal" beverage. The leading book that studied the failure of Prohibition and the need to get new alcohol regulations right, *Toward Liquor Control*, sharply disagreed with the concept that revenue should be the primary goal for such taxes:

> "The fundamental objective should be not revenue but rational and effective social control. While this is not inconsistent with extensive revenues, we believe that liquor taxes should be levied, first of all, because the taxes will help to make the liquor controls more successful, and not because the Treasury needs funds. The fundamental motives should be broadly social, not narrowly fiscal."[5]

[1] Tax Foundation, (2022). History of Taxes. https://taxfoundation.org/history-of-taxes/

[2] Bureau of Alcohol, Tobacco, Firearms and Explosives. (2016, September 28). Domestic Tax on Alcohol and Tobacco Act of 1791. https://www.atf.gov/our-history/timeline/domestic-tax-alcohol-and-tobacco-act-1791

[3] EveryCRSEReport.com, (1999, June 15). Federal Excise Taxes on Alcoholic Beverages: A Summary of Present Law and a Brief History. https://www.everycrsreport.com/reports/RL30238.html

[4] Przybylek, L. (2018, April 17). Of Beer and Taxes; Prohibitions Connection to the National Income Tax

[5] Toward Liquor Control. Page 69

> ***"The fundamental objective should be not revenue but rational and effective social control."***
> ***- Toward Liquor Control***

The economic implications of this policy outlined by Raymond Fosdick and Albert Scott in *Toward Liquor Control* continue to this day. The authors suggested alcohol taxes should not necessarily be high but may be low. Fiscal policy might maximize revenues with a rate that strikes a balance that encourages more consumption than socially appropriate. Temperance policy might suggest a rate that results in lower revenues because it causes lower consumption. Policymakers must continue to balance these often competing fiscal and temperance policy dynamics.

This idea of the intent of alcohol taxes was addressed during the meeting of the Interstate Commission on Conflicting Taxation held on November 10 and 11, 1933. The Commission adopted several recommendations:[6]

> 1. That the social implications of the repeal of the Eighteenth Amendment greatly outweigh in importance the revenue aspects of repeal.
>
> 2. That the taxes on alcoholic liquors, as well as the taxes and license fees upon the traffic in such liquors, should be so devised as to promote temperance, and at the same time to discourage illicit trafficking in such beverages.

Toward Liquor Control explores a reasonable rate structure and recommends a general tax program in which the "tax on beer should be low… and that the tax on spirits should not leave the bootlegger too large a profit margin."[7] The report continues to examine how states should enact similar tax laws to keep within the same topic lines.[8]

Other countries, such as England and Denmark, had high alcohol taxes, which were successful in reducing the consumption of alcoholic beverages. The price of beverage alcohol was at a point where many people were not able to afford it.[9]

Since 1933, federal alcohol taxes have fluctuated but have mainly increased until 2020, when Congress permanently decreased excise tax rates with the passage of the Craft Beverage Modernization and Tax Reform Act (CBMTRA).

> "The CMBTRA was originally signed into law on January 1, 2018 as a two-year tax break for producers, lowering the federal excise tax rate from $13.50 to $2.70 per proof gallon on the first 100,000 proof gallons. This tax break meant that many of the smaller and family-run producers could start investing in their businesses,

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[6] Joint Hearings on Tax on Intoxicating Liquor before the House Committee on Ways and Means. https://www.finance.senate.gov/download/supplement-to-joint-hearings-before-house-ways-and-means-committee-and-senate-committee-on-finance-on-tax-on-intoxicating-liquor

[7] Toward Liquor Control. Pages 76-77

[8] Toward Liquor Control. Page 78

[9] Toward Liquor Control. Page 70

> buying equipment they previously couldn't afford, taking a paycheck, and hiring additional staff."[10]

While the goal of *Toward Liquor Control* and early alcohol policymakers was to keep taxes low to discourage the illicit market, other policymakers were very interested in increasing revenue utilizing alcohol taxation. Balancing these competing tax goals is an issue continuing to confront policymakers in the modern day.

PRODUCT DIFFERENCES AND ITS TAXATION

Prior to Prohibition, beer, wine, and spirits were taxed differently, and that taxation scheme is still intact today. Post Prohibition, *Toward Liquor Control* addresses the issue of the tax differential due to the alcohol content in each product.

> "The sale of stronger drinks should be regulated under a program which, so far as is practicable, discourages consumption with increasing strictness as the alcoholic content increases."

> "Where shall the lines be drawn in setting up such a plan of control? A natural and convenient division is between fermented beverage and distilled liquors." [11]

Concerning beer products—with alcohol-by-volume lower than a typical beer sold in the U.S. today--*Toward Liquor Control* states:

> "The continued, unrestricted sale of beer having an alcoholic content of not more than 3.2 per cent is clearly the part of wisdom. Such beer should be obtainable by the bottle, for off-premises consumption, practically without limitation. Its sales should be allowed by grocery stores, drug stores, delicatessen and general stores, and indeed by any merchant who so desires."[12]

Concerning the sale of liquor (distilled spirits), it also states:[13]

> "Suitable restrictions should be established by the license law or by administrative regulation with respect to the number and character of *places* where liquor may be sold. This is regarded as the highest significance in England, where great effort is being made to reduce the number of licenses from year to year and to improve the appearance and character of licensed places."

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[10] Santiago, A. and Deprey, B. (2021, January 20). Excise Tax Reduction for Spirits Made Permanent under CBMTRA. https://www.foodandaglawinsights.com/2021/01/excise-tax-reduction-for-spirits-made-permanent-under-cbmtra/
[11] Toward Liquor Control. Page 20
[12] Toward Liquor Control. Page 21
[13] Toward Liquor Control. Page 30

Although it is beyond the scope of this paper, most states also regulate wine, beer, and spirits differently beyond the issue of taxes. In most states, the number of lower-alcohol beer stores is not limited, while the number of stores that sell spirits is subject to limitations, distance restrictions and undue concentration laws. For example, in Colorado, the number of stores (off-premises) that sell beer only is not subject to limitation that can be held by the same entity. This is different from retail liquor stores that are currently limited to three stores with the same ownership. Along the same lines, there is a minimum distance requirement between two retail liquor stores that is not applicable to beer-only stores. [14]

The federal alcohol excise taxes are different for beer, wine, and spirits. This differentiation and disparity between the forms of alcohol was reiterated by the passage of the Craft Beverage Modernization Act in 2019 for one year, followed by a permanent reduction in 2020. All suppliers in the alcohol industry (distilleries, breweries, and wineries) supported the passage of this law, which reinstated the differences between alcohol types and reduced alcohol excise taxes.

Current Federal Alcohol Taxes:[15]

BEER – Reduced Tax Rates on Domestic Removals or Imports (2018 to Present)		
	Barrels per Calendar Year	
Beer produced and removed by a domestic brewer who produces 2,000,000 barrels or less per calendar year	**First 60,000** (Rate per Barrel)	**Over 60,000 up to 2,000,000** (Rate per Barrel)
	$3.50	$16.00
Beer removed by: • A domestic brewer who produces over 2,000,000 barrels per calendar year and who produced the beer • An electing U.S. importer with a reduced rate appropriately assigned to them by a foreign brewer	**First 6,000,000** (Rate per Barrel)	
	$16.00	
BEER – General Tax Rate on Domestic Removals or Imports		

[14] Colorado Revised Statues, Title 44, et al.
[15] Alcohol and Tobacco Tax and Trade Bureau

Beer removed by:	**All Barrels** (Rate per Barrel)
- A domestic brewer who did not produce the beer - A U.S. importer who is not assigned a reduced rate by a foreign brewer - A brewer who exhausted its own reduced rate entitlement for the calendar year or an importer who has already taken advantage of assigned reduced rates	$18.00

WINE – Tax Rates and Tax Credits on Domestic Removals or Imports (2018 to Present)

Tax Class	**Tax Rate per Wine Gallon**	**Tax Credits per Calendar Year** (and Effective Tax Rates per Wine Gallon After Applicable Credits) - Domestic wine producers are entitled to tax credits on wine they produce and may transfer their tax credits to other wineries or to bonded wine cellars that receive their wine in bond - Electing U.S. importers may take advantage of tax credits appropriately assigned to them by a foreign winery		
		First 30,000 Wine Gallons	**Over 30,000 up to 130,000**	**Over 130,000 up to 750,000**

			Wine Gallons	Wine Gallons
Still Wine				
16% and under alcohol by volume (0.392g CO2/100mL or less)	$1.07	$1 credit ($0.07)	90¢ credit ($0.17)	53.5¢ credit ($0.535)
Over 16 - 21% alcohol by volume (0.392g CO2/100mL or less	$1.57	$1 credit ($0.57)	90¢ credit ($0.67)	53.5¢ credit ($1.035)
Over 21 - 24% alcohol by volume (0.392g CO2/100mL or less)	$3.15	$1 credit ($2.15)	90¢ credit ($2.25)	53.5¢ credit ($2.615)
Mead No more than 0.64g CO2/100mL; derived solely from honey and water; containing no fruit product or fruit flavoring; and containing less than (not equal to) 8.5% alcohol by volume	$1.07	$1 credit ($0.07)	90¢ credit ($0.17)	53.5¢ credit ($0.535)
Low alcohol by volume wine No more than 0.64g CO2/100mL; derived primarily from grapes or from grape juice concentrate and water; containing no fruit product or fruit flavoring other than grape; and containing less than (not equal to) 8.5% alcohol by volume	$1.07	$1 credit ($0.07)	90¢ credit ($0.17)	53.5¢ credit ($0.535)
Artificially Carbonated Wine				
Over 0.392g CO2/100mL - injected or otherwise added	$3.30	$1 credit ($2.30)	90¢ credit ($2.40)	53.5¢ credit ($2.765)
Sparkling Wine				
Over 0.392g CO2/100mL - naturally occurring	$3.40	$1 credit ($2.40)	90¢ credit ($2.50)	53.5¢ credit ($2.865)
Hard Cider				
No more than 0.64g CO2/100mL; derived primarily from apples/pears or apple/pear juice concentrate and	$0.226	6.2¢ credit ($0.164)	5.6¢ credit ($0.17)	3.3¢ credit ($0.193)

water; containing no other fruit product or fruit flavoring other than apple/pear; and containing at least 0.5% and less than (not equal to) 8.5% alcohol by volume				

DISTILLED SPIRITS – Reduced Tax Rates on Domestic Removals or Imports (2018 to Present)		
	Proof Gallons per Calendar Year	
	First 100,000 Proof Gallons (Rate per Proof Gallon)	**Over 100,000 up to 22,230,000 Proof Gallons** (Rate per Proof Gallon)
• Proprietors of domestic distilled spirits plants (DSPs) may take advantage of reduced rates when they remove limited quantities of distilled spirits that they distilled or processed (beginning in 2022, processors must meet minimum processing requirements) • Electing U.S. importers may take advantage of reduced rates appropriately assigned to them by a foreign distilled spirits operation	$2.70	$13.34

DISTILLED SPIRITS – General Tax Rate on Domestic Removals or Imports	
	All Proof Gallons (Rate per Proof Gallon)
• Applies to DSP proprietors who remove distilled spirits that they did not distill or process (or beginning in 2022, processed only by bottling) • Applies to U.S. importers who are not assigned a reduced rate by a foreign distilled spirits operation • Applies to DSP proprietors who exhaust their reduced rate entitlement for the calendar year and to	$13.50

importers who have already taken advantage of assigned reduced rates	

TAXATION: HOW LOW CAN IT GO?

Recently, and even after the passage of the CMBTRA, some alcohol industry members have been calling for even lower alcohol tax rates. At the state level, the spirits industry and lobbyists are pushing for lower taxes on canned cocktails, also known as Ready-to-Drink (RTD) beverages, to more closely mimic those placed on beer and hard seltzer. For example, in New Jersey, John Granata, co-founder of Jersey Spirits Distilling and president of the New Jersey Craft Distillers Guild, has been pushing for lower excise taxes in the state for years. For the first time, however, it seems like state legislators are listening. "It was a surprise that legislators were even entertaining it," Granata said.[16] Ultimately, this legislation failed despite its passage out of committee.

On July 25, 2022, in West Virginia, The Distilled Spirits Council of the United States (DISCUS) testified before the Joint Standing Committee on Finance, urging the state legislature to lower the tax rate for RTD cocktails, which DISCUS believes would generate $3 million in tax revenues. Andy Deloney, Vice President of State Public Policy for DISCUS, noted in his testimony that the RTD category has transformed over the past several years with a wide array of options from malt-based hard seltzers, wine-based flavored spritzers or canned/pre-mixed cocktails. While this variety has greatly increased consumer choice, he argued that, in his view, consumers of spirits-based RTDs products are being unfairly burdened by higher taxes. [17]

Earlier in 2022 in Vermont, the legislature approved a new law that will amend the state liquor code to allow grocery stores and convenience stores to sell canned cocktails made with liquor. Currently, liquor in Vermont can only be sold at the 82 liquor stores run by the state. As mentioned previously, states typically tax spirits at much higher rates than they tax beer and wine. The Vermont bill reduces taxes on packs of RTD spirits products from $7.68 per gallon, the rate at which spirits are taxed, to $1.10 per gallon.[18]

The beer and wine industry has pushed back against the efforts to reduce taxes on RTDs. The Beer Institute, an organization whose mission is to provide innovative programs and

[16] Lucas, A. (2021, October 20). Canned cocktails are gaining momentum in the push for lower state tax rates but beer brewers push back. https://www.cnbc.com/2021/10/20/spirits-industry-pushes-for-states-to-lower-taxes-on-canned-cocktails-.html

[17] DISCUS. (2022, July 25). Lower Tax Rate for Spirits-Based Ready-to-Drink Cocktails Could Generate $3 Million in Additional Revenue for West Virginia. https://www.distilledspirits.org/news/lower-tax-rate-for-spirits-based-ready-to-drink-cocktails-could-generate-3-million-in-additional-revenue-for-west-virginia/

[18] Wilson, R. (2022, June 8). Vermont lowers ready-to-drink spirits taxes. https://thehill.com/homenews/state-watch/3515777-vermont-lowers-ready-to-drink-spirits-taxes/

services to its members that promote the success and growth of beer, issued a statement concerning the new Vermont bill.[19]

> "Liquor-based RTDs belong in liquor stores – not on grocery shelves with Vermont brewers," said Beer Institute Director of Public Affairs Alex Davidson. "While Vermont legislators recognized that liquor is different from beer, H.730 was a massive handout to the liquor industry at the expense of Vermont taxpayers and brewers. Relinquishing distribution rights and moving liquor-based RTDs out of Vermont's state-run 802 liquor stores will drastically reduce state revenue and undermine the responsible drinking message that the beer industry has long supported. Vermont has a thriving local beer industry that was hit hard by the pandemic, and as local brewers recover, legislation like this puts the local industry at a disadvantage by giving a tax cut to out-of-state liquor companies."

The Brewers Association is an organization whose purpose is to promote and protect American craft brewers, their beer, and the community of brewing enthusiasts. The Brewers Association's 2021 annual report addressed the issue of RTD cocktails:[20]

> "The Brewers Association, together with a national beer working group and multiple state guilds, worked to oppose such efforts by developing talking points and messaging for guilds to combat state legislation aimed at lowering taxes for RTD products; and supplying guilds with market analysis and data to support reasonable policy outcomes."

Ironically, despite their differences in policy fights in the states in 2022 and 2020, all alcohol industry suppliers were united in seeking to make permanent the federal tax changes of CBMRTA, which had differing tax rates for differing alcohol products. As a result, Congress once again voted to have different tax rates for different forms of alcohol.

PUBLIC HEALTH AND SAFETY GOALS

The main goal of most alcohol laws and regulations is to help preserve and protect public health and safety. This is also true with the issue of alcohol taxation. Taxation is structured to help promote public health, not necessarily public treasury resources. According to the Centers for Disease Control and Prevention (CDC), between 2015 and 2019, more than 140,000 people died

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[19] Beer Institute. (2022, May 17). Beer Institute Statement on Vermont Bill H.730. https://www.beerinstitute.org/press-releases/beer-institute-statement-on-vermont-bill-h-730/

[20] Brewers Association 2021 Annual Report. Protecting and Promoting Business, State Government Affairs. https://www.brewersassociation.org/annual-report-2021/

from excessive alcohol use in the U.S. each year. This equates to more than 380 deaths per day. The CDC also states that excessive drinking is not only a leading cause of preventable death in the U.S. but is also costly, with approximately $249 billion in 2010 (the most recent year of data availability). [21]

The basic composition and scientific features of the different forms of alcohol drive the schematic of alcohol taxation and regulation. Hard spirits contain much more alcohol and are of greater public health concern when misused. For example, the CDC notes that over 2,200 people a year die from alcohol poisoning, which is caused by the rapid onset of alcohol beyond the capabilities of a body to process it.[22] The CDC notes, "Alcohol poisoning is caused by drinking large quantities of alcohol in a short period of time. Very high levels of alcohol in the body can shutdown critical areas of the brain that control breathing, heart rate, and body temperature, resulting in death." These harsh statistics are not intended to absolve beer or wine from taxation or regulation but to point out a basic reminder that a bottle of beer is different from a bottle of tequila. As such, utilizing regulation and taxation as tools to impact that are appropriate.

Many health organizations warn against moderate to heavy alcohol consumption, which can lead to numerous health issues. The National Institute on Alcohol Abuse and Alcoholism maintains that overconsumption, on a single occasion or over time, can take a serious toll on one's health.[23] It interferes with the brain's communication pathways, which can change mood and behavior and make it hard to think clearly and move with coordination. Other organs negatively affected include the heart, liver, pancreas, and the immune system.

Further, the differences between hard alcohol and spirits compared to low alcohol of wine and beer were noted in *Toward Liquor Control* but also more recently by actions of the Interfraternity Council, which represents all the national college fraternities. The North American Interfraternity Conference is a trade association representing 66 inter/national men's fraternities, with more than 6,100 chapters located on more than 800 campuses in the United States and Canada, with approximately 385,000 undergraduate members and nearly 4.2 million alumni. It recently passed a resolution that calls for the removal of hard alcohol from all college fraternity events.[24]

According to the National Cancer Institute, there is a strong scientific consensus that drinking alcohol can cause several types of cancer. In its Report on Carcinogens, the National Toxicology Program of the U.S. Department of Health and Human Services lists the consumption of alcoholic beverages as a known human carcinogen.[25]

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[21] Centers for Disease Control and Prevention. (2022, July 6). Deaths from Excessive Alcohol Use in the United States. https://www.cdc.gov/alcohol/features/excessive-alcohol-deaths.html

[22] https://www.cdc.gov/vitalsigns/alcohol-poisoning-deaths/index.html

[23] National Institute on Alcohol Abuse and Alcoholism. (2021, October 21). Alcohol's Effects on the Body. https://www.niaaa.nih.gov/alcohols-effects-health/alcohols-effects-body

[24] https://nicfraternity.org/nic-fraternities-vote-to-ban-hard-alcohol/

[25] National Cancer Institute. (2021, July 14). Alcohol and Cancer Risk. https://www.cancer.gov/about-cancer/causes-prevention/risk/alcohol/alcohol-fact-sheet

On the other hand, some studies have suggested if consumed in low or moderate amounts, alcohol may have positive health benefits. The Mayo Clinic notes potential benefits from low to moderate alcohol use in a variety of health outcomes.[26]

The deleterious public health issues concerning excess alcohol intake were known prior to Prohibition. The new laws established post-Prohibition were closely examined to address the negative effects of excessive alcohol consumption, mostly through taxation and control.

SUMMARY

Alcohol taxation has a rich history and existed pre- and post-Prohibition. How taxes are structured is an important tool for federal and state officials in addressing public health and safety issues, along with collecting the revenue needed to enforce alcohol laws and rules. However, it is also important to remember that taxation alone is not a solution to the public safety problem and that a wide array of regulations (such as three-tier laws, pricing, outlet density, etc.) and policies are needed.

While the price of alcohol must remain high to prevent overconsumption, high prices are politically difficult to achieve through taxes alone, given Americans contemporary and historical hostility to taxes of any sort. The United States cannot simply tax the nation into temperance. We need more and other materials from the Center for Alcohol Policy to highlight some of the additional tools of state alcohol regulation. Still, tax policy remains a key component of state and federal regulation of alcohol.

Before enacting laws to change taxes, legislatures should understand the history of alcohol laws and regulations and the need for strong laws for public health and safety.

[26] Pronschinske, J. (2021, October 12). Balancing the risks, benefits of alcohol. https://www.mayoclinichealthsystem.org/hometown-health/speaking-of-health/balancing-the-risks-benefits-of-alcohol

ABOUT THE AUTHOR

Patrick Maroney is the President of Maroney Consulting Services LLC, and provides consulting related to liquor laws, rules, liability, training and compliance for liquor licensees and stakeholders. Patrick has over 33 years of experience in law enforcement and regulatory compliance. In June 2019, Patrick retired from the state of Colorado where he served as the Director for the Colorado Liquor Enforcement Division (LED) since 2013. For over two years previously, Patrick served as the Chief of Investigations for the LED. He has also worked for other government agencies including the Colorado Lottery, Colorado Bureau of Investigations, Arapahoe County Coroner's Office and the Larimer County Sheriff's Office. Patrick has conducted numerous background checks during criminal investigations involving complex criminal schemes including investigations of violations of the Colorado Organized Crime Control Act.

Patrick is a former board member of the National Conference of State Liquor Administrators (NCSLA) and has served on several panels during NCSLA conferences as well as hosted the 2017 National Conference in Denver.

During his tenure as Director of the Colorado LED, Patrick saw several changes in liquor law, policy, rules and industry practices. He worked closely with liquor stakeholders in 2016 and 2018 to implement two bills passed by the Colorado legislature that brought about the most significant changes to Colorado's liquor laws since Prohibition. He understands the importance of strengthening America's strong alcohol regulatory system and its relevancy to protecting public health and safety.

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