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## LIQUOR TAX

1     **Sec. 114.** NRS 369.174 is hereby amended to read as follows:

2     369.174 Each month, the State Controller shall transfer to the Tax on Liquor Program  
3     Account in the State General Fund, from the tax on liquor containing more than 22 percent of  
4     alcohol by volume, the portion of the tax which exceeds ~~[\$1.90]~~ **\$2.93** per wine gallon.

5  
6     **Sec. 115.** NRS 369.330 is hereby amended to read as follows:

7     369.330 Except as otherwise provided in this chapter, an excise tax is hereby levied and  
8     must be collected respecting all liquor and upon the privilege of importing, possessing, storing or  
9     selling liquor, according to the following rates and classifications:

10    1. On liquor containing more than 22 percent of alcohol by volume, ~~[\$2.05]~~ **\$3.08** per wine  
11    gallon or proportionate part thereof.

12    2. On liquor containing more than 14 percent up to and including 22 percent of alcohol by  
13    volume, ~~[75-cents]~~ **\$1.12** per wine gallon or proportionate part thereof.

14    3. On liquor containing from one-half of 1 percent up to and including 14 percent of alcohol  
15    by volume, ~~[40]~~ **60** cents per wine gallon or proportionate part thereof.

16    4. On all malt beverage liquor brewed or fermented and bottled in or outside this state, ~~[9]~~  
17    **14** cents per gallon.