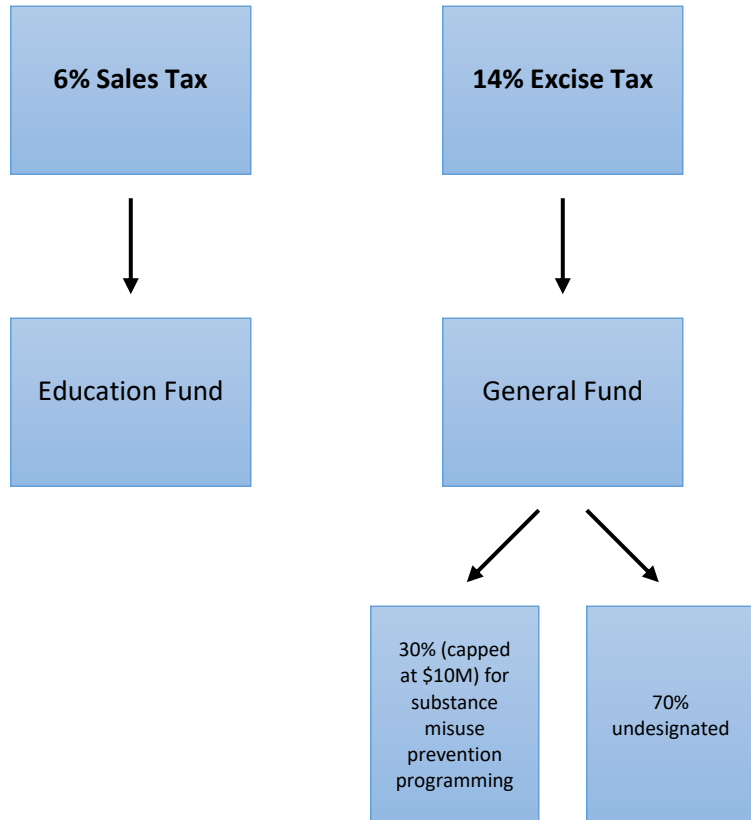


**Comparison of Tax Structure in Current Law and [S.152 \(as introduced\)](#)**

NOTE: Comparison of Tax Structure in Current Law and [S.94 \(as introduced\)](#) available [here](#)

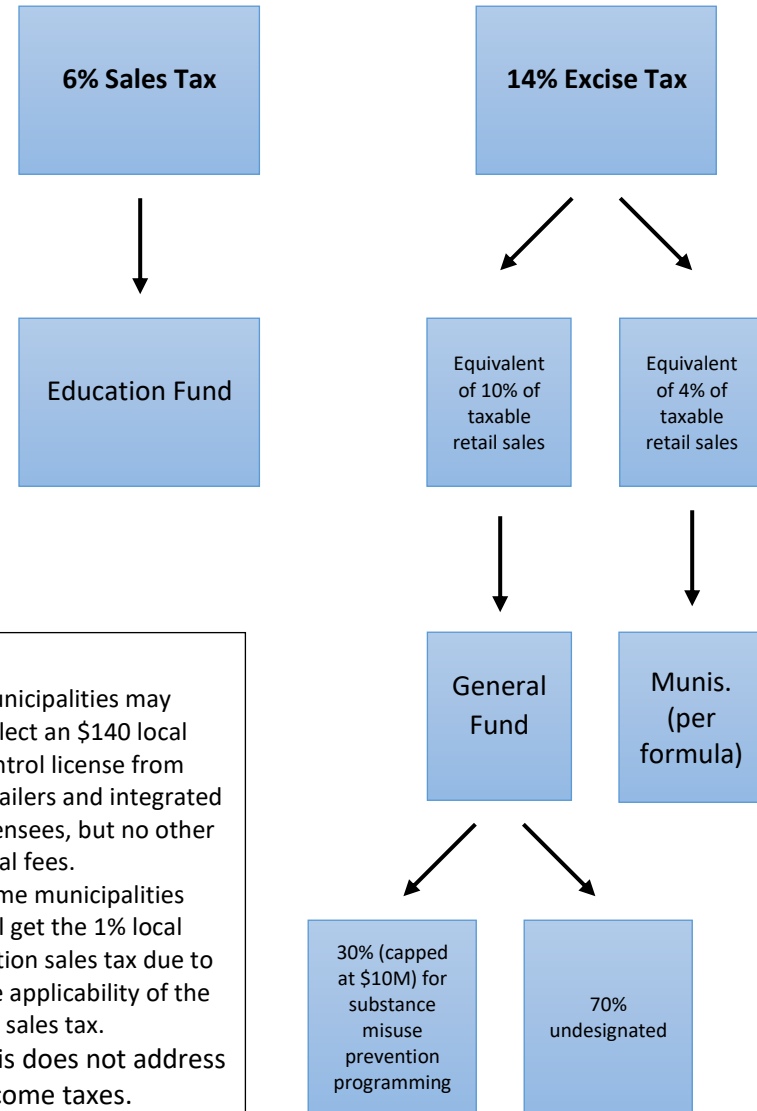
A. Dexter-Cooper – Jan. 13, 2022

**Current Law**



- Notes:**
- There are local license fees set by the State.
  - Some municipalities will get the 1% local option sales tax due to the applicability of the 6% sales tax.
  - This does not address income taxes.

**S.152 Proposal**



- Notes:**
- Municipalities may collect an \$140 local control license from retailers and integrated licensees, but no other local fees.
  - Some municipalities will get the 1% local option sales tax due to the applicability of the 6% sales tax.
  - This does not address income taxes.

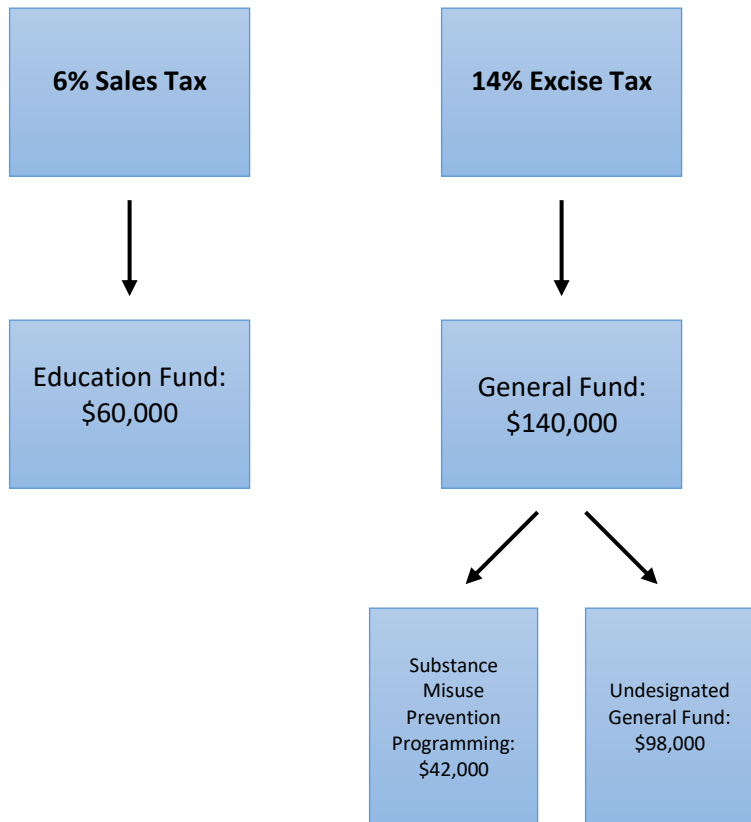
**Comparison of Tax Structure in Current Law and [S.152 \(as introduced\)](#)**

NOTE: Comparison of Tax Structure in Current Law and [S.94 \(as introduced\)](#) available [here](#)

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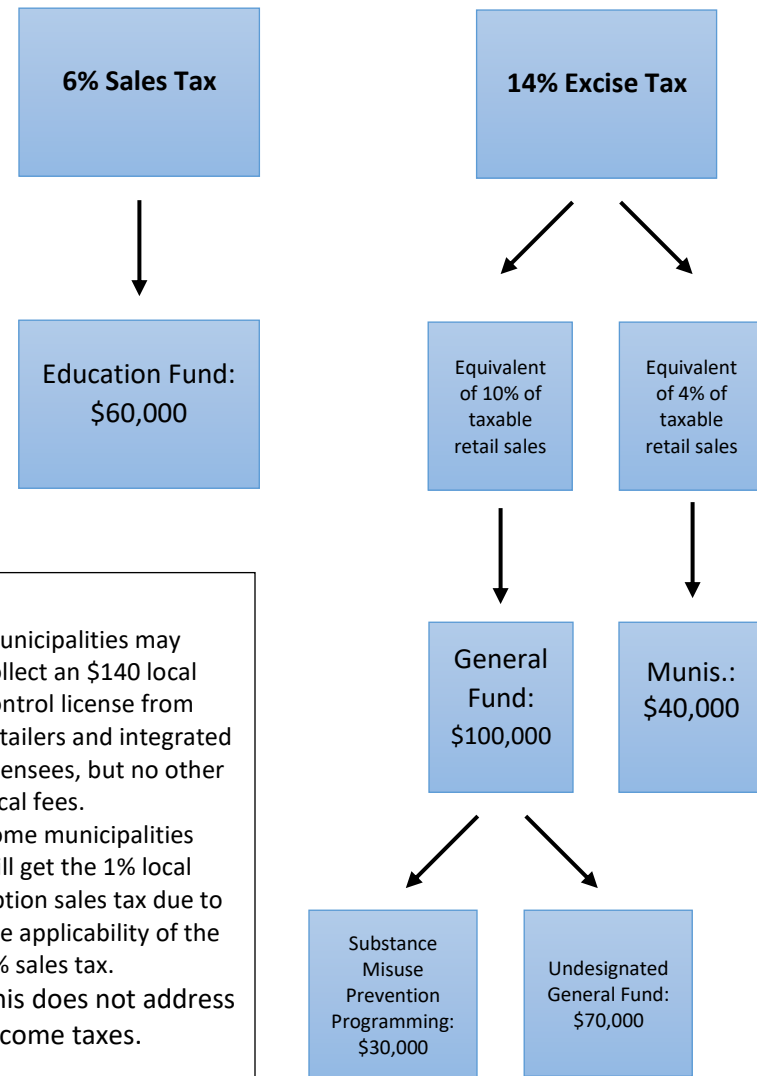
**Example (assumes \$1,000,000 in taxable retail sales):**

**Current Law**



- Notes:**
- There are local license fees set by the State.
  - Some municipalities will get the 1% local option sales tax due to the applicability of the 6% sales tax.
  - This does not address income taxes.

**S.152 Proposal**



- Notes:**
- Municipalities may collect an \$140 local control license from retailers and integrated licensees, but no other local fees.
  - Some municipalities will get the 1% local option sales tax due to the applicability of the 6% sales tax.
  - This does not address income taxes.