

**Commissioner Knight Follow-up to Testimony in Senate Appropriations Committee
January 21, 2026**

FY25 Overview

Liquor Control Fund

\$101,114,083 total revenue, exclusive of taxes

\$9,582,307 transfer to the General Fund

Vermont Lottery

\$155,814,575 sales revenue

\$30,009,559 transfer to the Education Fund

Sports Wagering

\$6,223,231 revenue share

\$6,139,162 transfer to the General Fund

Total revenue generated by sale of beverage alcohol in FY25

In FY25, the Liquor Control Fund contributed \$20,140,175 to the General Fund. This includes \$19,551,085 from the sale of distilled spirits, including:

- \$9,543,353: one-time transfer of profits from the sale of distilled spirits
- \$4,952,346: 5% excise tax collected through point-of-sale (POS) systems at 802Spirits agent stores
- \$286,210: 5% excise tax paid by Vermont spirits manufacturers who sell their products directly at tasting rooms, farmers' markets, or other special events
- \$4,769,176: Sales and Use Taxes, including 6% state sales tax and the 1% local tax DLL collects through POS systems at 802Spirits agent stores

The remaining \$589,090 is comprised of:

- \$469,800: liquor license application fees and training certifications
- \$28,760: fines levied to licensees for violations
- \$60,450: money collected through the annual Rare Spirits Raffle

In addition, the state receives revenue from liquor sales through the Rooms and Meals tax and Beverage tax. DLL does not collect these; sales of alcohol at bars, restaurants, and hotel are taxed via the Meals and Rooms Tax (MRT). Licensees purchase the alcohol products from DLL but are not taxed by the Department. Sellers (licensees) collect MRT when they resell the products by the bottle or the drink and then remit MRT to the Tax Department. The alcohol component of Meals and Rooms Tax revenue was \$27.44M in FY25.





Malt and Vinous Beverage (MVB) Tax is the gallonage tax that bottlers and wholesalers of malt and vinous beverages pay to the Tax Department on the sales of beer, wine, and cider. These are alcoholic beverages *not* sold through DLL/802Spirits stores. Malt and Vinous Beverage Tax revenue was \$6.69M in FY25. **In sum, the sale of beverage alcohol generated roughly \$54.27M in FY25.**

FY25 Sports Wagering Summary

Handle Summary	Total
Total Handle Receipts	\$212,507,966
Less: Winning Payouts	\$190,786,185
Less: Resettlements, Voids, Tax, Promo	\$2,161,768
Adjusted Gross Sports Wagering Revenue	\$19,560,013
Revenue Share Rate	31.82%
Vermont Revenue Share	\$6,223,231

HANDLE BY SPORT

Sport Rank	Sport Name	Handle
#1	Basketball	\$49,986,965
#2	Football	\$38,931,426
#3	Baseball	\$20,784,355
#4	Tennis	\$18,247,177
#5	Soccer	\$16,546,597
All Other	All Other	\$68,011,446
Handle		\$212,507,966

HANDLES / BETS

Resident	Handle	Active Users	Total Number of Bets	Avg. Dollar Value of All Bets
Out-of-State	\$65,918,279	10,652	2,030,439	\$32.47
In-State	\$146,589,687	12,448	6,153,786	\$23.82
	\$212,507,966	23,099	8,184,225	\$25.97

