

Revenue Estimating Conference
Tobacco Tax and Surcharge
Executive Summary
August 2, 2022

The Revenue Estimating Conference has revised the Tobacco Tax and Surcharge estimates for Cigarettes and Other Tobacco Products (OTP). For FY 2021-22, combined cigarette tax and surcharge collections were \$11.7 million below estimate. The combined other tobacco tax and surcharge estimates were \$2.4 million below estimate.

The Conference lowered the cigarette tax and surcharge forecast to reflect both the weaker than expected current collections and industry data that predicts reduced future consumption of cigarettes. As a result, the combined forecast for Cigarette Tax and Surcharge is lower than the prior forecast by \$17.0 million in FY 2022-23 and \$18.8 million in FY 2023-24. From those lower levels, the Conference continues the expected 2.50% annual decline found in prior forecasts.

For OTP, the Conference adopted a reduced forecast after seeing the first negative growth in this category since FY 2013-14. The combined forecast for OTP taxes and surcharge is lower than the prior forecast by \$4.4 million in FY 2022-23 and \$5.2 million in FY 2023-24. From those lower levels, the Conference anticipates consecutive annual increases of 2.50% that begin FY 2024-25, but the forecast never returns to the prior levels.

The table on the following page summarizes the changes in collections and distributions since the last forecast.

Tobacco Tax and Surcharge Conference
Comparison of the December 2021 and August 2022 Forecasts

COLLECTIONS							
	2021-22						
	actuals	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Cigarette Tax							
December 2021	233.3	227.5	221.8	216.3	210.8	205.6	#N/A
August 2022	230.8	223.2	217.1	211.7	206.4	201.2	196.2
Difference	-2.5	-4.3	-4.7	-4.6	-4.4	-4.4	#N/A
Cigarette Surcharge							
December 2021	698.2	680.7	663.7	647.1	630.9	615.1	#N/A
August 2022	689.0	668.0	649.6	633.4	617.5	602.0	586.9
Difference	-9.2	-12.7	-14.1	-13.7	-13.4	-13.1	#N/A
OTP Tax							
December 2021	41.8	42.8	43.9	45.0	46.1	47.2	#N/A
August 2022	42.0	41.5	42.3	43.4	44.5	45.6	46.7
Difference	0.2	-1.3	-1.6	-1.6	-1.6	-1.6	#N/A
OTP Surcharge							
December 2021	99.8	102.3	104.8	107.5	110.2	113.0	#N/A
August 2022	97.2	99.2	101.2	103.7	106.3	108.9	111.7
Difference	-2.6	-3.1	-3.6	-3.8	-3.9	-4.1	#N/A

DISTRIBUTIONS							
	2021-22						
	actuals	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Health Care Trust Fund							
December 2021	745.3	720.3	707.0	694.2	681.8	669.8	#N/A
August 2022	732.2	705.8	690.7	678.1	665.9	654.0	642.6
Difference	-13.1	-14.5	-16.3	-16.1	-15.9	-15.8	#N/A
General Revenue Service Charge							
December 2021	82.9	80.9	79.2	77.7	76.2	74.7	#N/A
August 2022	81.5	79.3	77.5	75.9	74.4	73.0	71.7
Difference	-1.4	-1.6	-1.7	-1.8	-1.8	-1.7	#N/A
General Revenue Excise Tax							
December 2021	115.6	111.6	108.1	93.2	89.8	86.7	#N/A
August 2022	115.1	108.9	105.2	90.5	87.1	84.1	80.9
Difference	-0.5	-2.7	-2.9	-2.7	-2.7	-2.6	#N/A
OTP General Revenue Tax							
December 2021	41.8	42.8	43.9	45.0	46.1	47.2	#N/A
August 2022	42.0	41.5	42.3	43.4	44.5	45.6	46.7
Difference	0.2	-1.3	-1.6	-1.6	-1.6	-1.6	#N/A
Total GR Distributions							
December 2021	240.3	235.3	231.2	215.9	212.1	208.6	#N/A
August 2022	238.6	229.7	225.0	209.8	206.0	202.7	199.3
Difference	-1.7	-5.6	-6.2	-6.1	-6.1	-5.9	#N/A
All Other Funds							
December 2021	99.5	97.7	96.0	105.8	104.1	102.5	#N/A
August 2022	99.0	96.4	94.5	104.3	102.8	101.0	99.6
Difference	-0.5	-1.3	-1.5	-1.5	-1.3	-1.5	#N/A

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COLLECTIONS							
	2021-22						
	actuals	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Cigarette Tax							
December 2021	233.3	227.5	221.8	216.3	210.8	205.6	#N/A
August 2022	230.8	223.2	217.1	211.7	206.4	201.2	196.2
Difference	-2.5	-4.3	-4.7	-4.6	-4.4	-4.4	#N/A
Cigarette Surcharge							
December 2021	698.2	680.7	663.7	647.1	630.9	615.1	#N/A
August 2022	689.0	668.0	649.6	633.4	617.5	602.0	586.9
Difference	-9.2	-12.7	-14.1	-13.7	-13.4	-13.1	#N/A
OTP Tax							
December 2021	41.8	42.8	43.9	45.0	46.1	47.2	#N/A
August 2022	42.0	41.5	42.3	43.4	44.5	45.6	46.7
Difference	0.2	-1.3	-1.6	-1.6	-1.6	-1.6	#N/A
OTP Surcharge							
December 2021	99.8	102.3	104.8	107.5	110.2	113.0	#N/A
August 2022	97.2	99.2	101.2	103.7	106.3	108.9	111.7
Difference	-2.6	-3.1	-3.6	-3.8	-3.9	-4.1	#N/A

DISTRIBUTIONS							
	2021-22						
	actuals	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Health Care Trust Fund							
December 2021	745.3	720.3	707.0	694.2	681.8	669.8	#N/A
August 2022	732.2	705.8	690.7	678.1	665.9	654.0	642.6
Difference	-13.1	-14.5	-16.3	-16.1	-15.9	-15.8	#N/A
General Revenue Service Charge							
December 2021	82.9	80.9	79.2	77.7	76.2	74.7	#N/A
August 2022	81.5	79.3	77.5	75.9	74.4	73.0	71.7
Difference	-1.4	-1.6	-1.7	-1.8	-1.8	-1.7	#N/A
General Revenue Excise Tax							
December 2021	115.6	111.6	108.1	93.2	89.8	86.7	#N/A
August 2022	115.1	108.9	105.2	90.5	87.1	84.1	80.9
Difference	-0.5	-2.7	-2.9	-2.7	-2.7	-2.6	#N/A
OTP General Revenue Tax							
December 2021	41.8	42.8	43.9	45.0	46.1	47.2	#N/A
August 2022	42.0	41.5	42.3	43.4	44.5	45.6	46.7
Difference	0.2	-1.3	-1.6	-1.6	-1.6	-1.6	#N/A
Total GR Distributions							
December 2021	240.3	235.3	231.2	215.9	212.1	208.6	#N/A
August 2022	238.6	229.7	225.0	209.8	206.0	202.7	199.3
Difference	-1.7	-5.6	-6.2	-6.1	-6.1	-5.9	#N/A
All Other Funds							
December 2021	99.5	97.7	96.0	105.8	104.1	102.5	#N/A
August 2022	99.0	96.4	94.5	104.3	102.8	101.0	99.6
Difference	-0.5	-1.3	-1.5	-1.5	-1.3	-1.5	#N/A

Tobacco Tax and Surcharge Conference
Comparison of the December 2021 and August 2022 Forecasts
August 2, 2022

	Packs		Cigarette Tax										Cigarette Surcharge					Total	
	(calculated)	% Change	Cigarette Tax	Refunds	Net Tax	GR Service Charge	AB&T Trust Fund	County Rev Sharing	PMAT	Moffitt Center ²	Biomedical Research TF	General Revenue	Cigarette Surcharge	Adjustments ¹	Floor Tax	GR Service Charge	Health Care Trust Fund	Revenues	Percentage Change
2007-08	1,232.5	-2.1%	411.9	0.3	411.6	29.9	3.7	10.9	110.3	15.9	0.0	239.3							
2008-09	1,252.4	1.6%	418.5	0.1	418.5	30.5	3.8	11.1	112.3	10.8	0.0	250.4							
2009-10	959.7	-23.4%	300.8	0.3	300.5	23.6	2.7	8.0	80.3	5.7	0.0	180.2		97.5	76.3	872.0	1156.6		
2010-11	920.3	-4.1%	303.7	0.4	303.3	24.5	2.8	8.2	82.9	5.6	0.0	186.2		0.0	74.5	853.0	1227.5	6.13%	
2011-12	860.1	-6.5%	288.1	0.2	287.9	24.2	2.6	7.6	76.8	5.8	0.0	171.8		0.0	72.1	792.6	1147.4	-6.53%	
2012-13	846.3	-1.6%	285.3	0.4	284.9	23.9	2.6	7.7	77.5	5.7	0.0	173.7		0.0	70.8	770.5	1128.7	-1.63%	
2013-14	810.7	-4.2%	271.3	0.6	270.7	22.8	2.4	7.0	70.7	10.6	2.5	150.6		0.0	68.0	752.0	1081.0	-4.23%	
2014-15	817.2	0.8%	274.2	0.1	274.2	23.0	2.5	7.2	73.2	15.5	2.5	151.3		0.0	68.5	750.7	1090.3	0.86%	
2015-16	828.1	1.3%	280.5	0.1	280.3	22.4	2.5	7.4	74.8	15.5	2.6	155.0		0.0	66.0	758.1	1104.8	1.33%	
2016-17	821.3	-0.8%	276.0	0.0	276.0	22.7	2.5	7.3	73.5	15.5	2.5	152.0		0.0	65.9	753.9	1095.8	-0.81%	
2017-18	788.9	-3.9%	264.8	0.0	264.8	20.1	2.4	7.0	71.0	15.5	2.4	146.3		0.0	60.8	726.9	1052.5	-3.95%	
2018-19	761.7	-3.5%	263.0	0.4	262.6	23.2	2.3	6.9	69.5	15.5	2.4	142.8		0.0	64.7	688.5	1015.8	-3.48%	
2019-20	744.9	-2.2%	240.7	0.0	240.7	18.4	2.2	6.4	64.5	15.5	2.2	131.5		-29.9	57.9	665.3	963.9	-5.11%	
2020-21	723.6	-2.9%	242.1	0.2	241.9	19.1	2.2	6.4	64.7	15.5	2.2	131.0		-11.2	57.9	654.2	965.2	0.13%	
ACTUALS																			
2021-22																			
December 2021 (est.)	699.1	-3.38%	233.6	0.3	233.3	19.0	2.1	6.2	62.2	26.9	2.1	115.6	698.2	11.2	0.0	55.9	653.5	931.5	-3.49%
August 2022 (actuals)	689.6	-4.70%	231.0	0.2	230.8	18.5	2.1	6.1	61.8	26.9	2.1	115.1	689.0	9.0	0.0	55.2	642.8	919.8	-4.70%
FORECASTS																			
2022-23																			
December 2021	681.6	-2.50%	227.8	0.3	227.5	18.2	2.0	6.0	60.7	26.9	2.1	111.6	680.7	0.0	0.0	54.5	626.2	908.2	-2.50%
EOG	668.9	-3.00%	223.5	0.3	223.2	17.9	2.0	5.9	59.6	26.9	2.0	108.9	668.0	0.0	0.0	53.4	614.6	891.2	-3.11%
EDR	673.8	-2.29%	225.2	0.3	224.9	18.0	2.0	5.9	60.0	26.9	2.0	110.1	672.9	0.0	0.0	53.8	619.1	897.8	-2.39%
DBPR	670.4	-2.78%	224.0	0.3	223.7	17.9	2.0	5.9	59.7	26.9	2.0	109.3	669.5	0.0	0.0	53.6	615.9	893.2	-2.89%
August 2022	668.9	-3.00%	223.5	0.3	223.2	17.9	2.0	5.9	59.6	26.9	2.0	108.9	668.0	0.0	0.0	53.4	614.6	891.2	-3.11%
2023-24																			
December 2021	664.6	-2.50%	222.1	0.3	221.8	17.7	2.0	5.9	59.2	26.9	2.0	108.1	663.7	0.0	0.0	53.1	610.6	885.5	-2.50%
EOG	650.5	-2.75%	217.4	0.3	217.1	17.4	2.0	5.7	57.9	26.9	2.0	105.2	649.6	0.0	0.0	52.0	597.6	866.7	-2.75%
EDR	658.2	-2.31%	220.0	0.3	219.7	17.6	2.0	5.8	58.6	26.9	2.0	106.8	657.3	0.0	0.0	52.6	604.7	877.0	-2.32%
DBPR	657.0	-2.00%	219.6	0.3	219.3	17.5	2.0	5.8	58.5	26.9	2.0	106.6	656.1	0.0	0.0	52.5	603.6	875.4	-1.99%
August 2022	650.5	-2.75%	217.4	0.3	217.1	17.4	2.0	5.7	57.9	26.9	2.0	105.2	649.6	0.0	0.0	52.0	597.6	866.7	-2.75%
2024-25																			
December 2021	648.0	-2.50%	216.6	0.3	216.3	17.3	1.9	5.7	57.8	38.4	2.0	93.2	647.1	0.0	0.0	51.8	595.3	863.4	-2.50%
EOG	634.3	-2.50%	212.0	0.3	211.7	16.9	1.9	5.6	56.5	38.4	1.9	90.5	633.4	0.0	0.0	50.7	582.7	845.1	-2.49%
EDR	642.9	-2.33%	214.8	0.3	214.5	17.2	1.9	5.7	57.3	38.4	2.0	92.0	642.0	0.0	0.0	51.4	590.6	856.5	-2.34%
DBPR	643.9	-2.00%	215.2	0.3	214.9	17.2	1.9	5.7	57.4	38.4	2.0	92.3	643.0	0.0	0.0	51.4	591.6	857.9	-2.00%
August 2022	634.3	-2.50%	212.0	0.3	211.7	16.9	1.9	5.6	56.5	38.4	1.9	90.5	633.4	0.0	0.0	50.7	582.7	845.1	-2.49%
2025-26																			
December 2021	631.8	-2.50%	211.1	0.3	210.8	16.9	1.9	5.6	56.3	38.4	1.9	89.8	630.9	0.0	0.0	50.5	580.4	841.7	-2.51%
EOG	618.4	-2.50%	206.7	0.3	206.4	16.5	1.9	5.5	55.1	38.4	1.9	87.1	617.5	0.0	0.0	49.4	568.1	823.9	-2.51%
EDR	627.8	-2.35%	209.8	0.3	209.5	16.8	1.9	5.5	55.9	38.4	1.9	89.1	626.9	0.0	0.0	50.2	576.7	836.4	-2.35%
DBPR	631.0	-2.00%	210.9	0.3	210.6	16.8	1.9	5.6	56.2	38.4	1.9	89.8	630.1	0.0	0.0	50.4	579.7	840.7	-2.00%
August 2022	618.4	-2.50%	206.7	0.3	206.4	16.5	1.9	5.5	55.1	38.4	1.9	87.1	617.5	0.0	0.0	49.4	568.1	823.9	-2.51%
2026-27																			
December 2021	616.0	-2.50%	205.9	0.3	205.6	16.4	1.9	5.4	54.9	38.4	1.9	86.7	615.1	0.0	0.0	49.2	565.9	820.7	-2.49%
EOG	602.9	-2.50%	201.5	0.3	201.2	16.1	1.8	5.3	53.7	38.4	1.8	84.1	602.0	0.0	0.0	48.2	553.8	803.2	-2.51%
EDR	612.9	-2.36%	204.8	0.3	204.5	16.4	1.8	5.4	54.6	38.4	1.9	86.0	612.0	0.0	0.0	49.0	563.0	816.5	-2.38%
DBPR	618.4	-2.00%	206.7	0.3	206.4	16.5	1.9	5.5	55.1	38.4	1.9	87.1	617.5	0.0	0.0	49.4	568.1	823.9	-2.00%
August 2022	602.9	-2.50%	201.5	0.3	201.2	16.1	1.8	5.3	53.7	38.4	1.8	84.1	602.0	0.0	0.0	48.2	553.8	803.2	-2.51%
2027-28																			
December 2021	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
EOG	587.8	-2.50%	196.5	0.3	196.2	15.7	1.8	5.2	52.4	38.4	1.8	80.9	586.9	0.0	0.0	47.0	539.9	783.1	-2.50%
EDR	598.4	-2.38%	200.0	0.3	199.7	16.0	1.8	5.3	53.3	38.4	1.8	83.1	597.5	0.0	0.0	47.8	549.7	797.2	-2.36%
DBPR	606.1	-2.00%	202.5	0.3	202.2	16.2	1.8	5.3	54.0	38.4	1.8	84.7	605.2	0.0	0.0	48.4	556.8	807.4	-2.00%
August 2022	587.8	-2.50%	196.5	0.3	196.2	15.7	1.8	5.2	52.4	38.4	1.8	80.9	586.9	0.0	0.0	47.0	539.9	783.1	-2.50%

Note: Distributions for Cigarette Excise Tax General Revenue and GR Service Charge in FY 2021-22 include true-up distributions from Fiscal Year 2020-21. Additionally, there is a timing difference between Fiscal Years 2021-22 and 2022-23 that impacts the distribution for a total of \$1.8m.

1 - Adjustments in Fiscal Year 2019-20 reflect a settlement agreement. The adjustment represents refunds of \$29.9m in FY 2019-20.

Adjustments in Fiscal Years 2020-21 and 2021-22 represent a supplemental distribution to GR Service Charge, General Revenue and the Health Care Trust Fund July 14, 2021 due to insufficient budget authority for Fiscal Year 2020-21.

The Adjustments column reflects that \$11.2m is being adjusted to Fiscal Year 2021-22 from Fiscal Year 2020-21 for the Health Care Trust Fund. In addition, there is a timing difference between Fiscal Years 2021-22 and 2022-23 that impacts HCTF negatively (-\$2.2m).

2 - Ch. 2021-31, L.O.F. provides that effective July 1, 2021, Moffitt Distributions will be increased from 4.04% to 7.0% for Fiscal Years 2021-22 through 2023-24, then to 10.0% through June 30, 2054.

Tobacco Tax and Surcharge Conference
 Comparison of the December 2021 and August 2022 Forecasts
 02-Aug-22

	Tax Base		Total		Other Tobacco		Other Tobacco Products Surcharge						
	(calculated)	% change	Revenue	% change	Products Tax to GR	ABT Refunds ¹	Surcharge	Adjustments ²	GR Service Charge	Health Care Trust Fund	Refunds	Net Health Care Trust Fund After Refunds	Net Surcharge Distributed After Adjustments
2007-08	130.8	-1.2%	32.7	-1.2%	32.7								
2008-09	114.2	-12.7%	28.5	-12.7%	28.5								
2009-10	95.8	-16.1%	81.4	185.2%	25.6		55.8	7.3	5.1	57.7		57.7	55.8
2010-11	107.0	11.7%	91.0	11.7%	27.3		63.7	0.0	5.1	58.8		58.8	63.7
2011-12	110.1	2.8%	93.5	2.8%	28.0		65.6	0.0	5.5	60.1		60.1	65.6
2012-13	115.9	5.3%	98.5	5.3%	28.4		70.1	0.0	5.9	64.3		64.3	70.1
2013-14	109.0	-6.0%	92.6	-6.0%	27.6		65.1	0.0	5.5	59.6	1.1	58.5	64.0
2014-15	121.1	11.1%	102.9	11.1%	30.0		73.0	0.0	6.1	66.8	0.3	66.6	72.7
2015-16	130.2	7.5%	110.6	7.5%	32.5		78.1	0.0	6.2	71.9	0.3	71.6	77.9
2016-17	132.4	1.7%	112.5	1.7%	31.1		81.4	0.0	6.8	74.6	5.3	69.3	76.1
2017-18	143.8	8.7%	122.2	8.7%	36.3		86.0	0.0	6.9	79.1	2.0	77.1	84.0
2018-19	152.3	5.9%	129.4	5.9%	42.0	0.4	87.4	0.0	7.1	80.4	0.9	79.5	86.5
2019-20	157.5	3.4%	133.9	3.4%	36.4	0.0	97.5	-2.4	7.6	87.4	0.5	86.9	94.6
2020-21	164.2	4.3%	139.6	4.3%	41.6	0.1	98.1	-10.2	7.0	80.9	0.1	80.8	87.8
ACTUALS													
2021-22													
December 2021 (est.)	167.0	1.68%	142.0	1.72%	41.8	0.2	100.2	0.0	8.0	92.2	0.4	91.8	99.8
August 2022 (actuals)	163.9	-0.20%	139.3	-0.23%	42.0	0.1	97.3	0.0	7.8	89.5	0.0	89.4	97.2
FORECASTS													
2022-23													
December 2021	171.2	2.50%	145.5	2.46%	42.8	0.2	102.7	0.0	8.2	94.5	0.4	94.1	102.3
EOG	165.9	1.25%	141.1	1.31%	41.5	0.2	99.6	0.0	8.0	91.6	0.4	91.2	99.2
EDR	166.5	1.61%	141.6	1.67%	41.6	0.2	100.0	0.0	8.0	92.0	0.4	91.6	99.6
DBPR	169.0	3.11%	143.7	3.17%	42.3	0.2	101.4	0.0	8.1	93.3	0.4	92.9	101.0
August 2022	165.9	1.25%	141.1	1.31%	41.5	0.2	99.6	0.0	8.0	91.6	0.4	91.2	99.2
2023-24													
December 2021	175.5	2.50%	149.1	2.47%	43.9	0.2	105.2	0.0	8.4	96.8	0.4	96.4	104.8
EOG	169.3	2.00%	143.9	1.98%	42.3	0.2	101.6	0.0	8.1	93.5	0.4	93.1	101.2
EDR	169.1	1.54%	143.7	1.48%	42.3	0.2	101.4	0.0	8.1	93.3	0.4	92.9	101.0
DBPR	173.2	2.50%	147.2	2.44%	43.3	0.2	103.9	0.0	8.3	95.6	0.4	95.2	103.5
August 2022	169.3	2.00%	143.9	1.98%	42.3	0.0	101.6	0.0	8.1	93.5	0.4	93.1	101.2
2024-25													
December 2021	179.8	2.50%	152.9	2.55%	45.0	0.2	107.9	0.0	8.6	99.3	0.4	98.9	107.5
EOG	173.5	2.50%	147.5	2.50%	43.4	0.2	104.1	0.0	8.3	95.8	0.4	95.4	103.7
EDR	171.7	1.51%	145.9	1.53%	42.9	0.2	103.0	0.0	8.2	94.8	0.4	94.4	102.6
DBPR	177.6	2.50%	150.9	2.51%	44.4	0.2	106.5	0.0	8.5	98.0	0.4	97.6	106.1
August 2022	173.5	2.50%	147.5	2.50%	43.4	0.0	104.1	0.0	8.3	95.8	0.4	95.4	103.7
2025-26													
December 2021	184.3	2.50%	156.7	2.49%	46.1	0.2	110.6	0.0	8.8	101.8	0.4	101.4	110.2
EOG	177.8	2.50%	151.2	2.51%	44.5	0.2	106.7	0.0	8.5	98.2	0.4	97.8	106.3
EDR	174.2	1.47%	148.1	1.51%	43.6	0.2	104.5	0.0	8.4	96.1	0.4	95.7	104.1
DBPR	182.0	2.50%	154.7	2.52%	45.5	0.2	109.2	0.0	8.7	100.5	0.4	100.1	108.8
August 2022	177.8	2.50%	151.2	2.51%	44.5	0.0	106.7	0.0	8.5	98.2	0.4	97.8	106.3
2026-27													
December 2021	188.9	2.50%	160.6	2.49%	47.2	0.2	113.4	0.0	9.1	104.3	0.4	103.9	113.0
EOG	182.3	2.50%	154.9	2.45%	45.6	0.2	109.3	0.0	8.7	100.6	0.4	100.2	108.9
EDR	176.7	1.43%	150.2	1.42%	44.2	0.2	106.0	0.0	8.5	97.5	0.4	97.1	105.6
DBPR	186.5	2.50%	158.6	2.52%	46.6	0.2	112.0	0.0	9.0	103.0	0.4	102.6	111.6
August 2022	182.3	2.50%	154.9	2.45%	45.6	0.0	109.3	0.0	8.7	100.6	0.4	100.2	108.9
2027-28													
December 2021	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	0.0	#N/A	#N/A	#N/A	#N/A	#N/A
EOG	186.8	2.50%	158.8	2.52%	46.7	0.2	112.1	0.0	9.0	103.1	0.4	102.7	111.7
EDR	179.1	1.39%	152.3	1.40%	44.8	0.2	107.5	0.0	8.6	98.9	0.4	98.5	107.1
DBPR	191.2	2.50%	162.5	2.46%	47.8	0.2	114.7	0.0	9.2	105.5	0.4	105.1	114.3
August 2022	186.8	2.50%	158.8	2.52%	46.7	0.2	112.1	0.0	9.0	103.1	0.4	102.7	111.7

1 -ABT Refunds has been provided here for information; however, they will be paid out of Beverage Tax and ABT TF GR.
 2- Adjustments include floor tax payments which ended in Fiscal Year 2009-10. Adjustments in Fiscal Year 2019-20 reflect a recent settlement agreement. The adjustments includes credits in the following amounts: For FY 2019-20, tax credits of \$2.4m. For FY 2020-21, tax credits in the amount of \$10.2m.