Comparison of the additional social cost and the total tax collection from alcoholic beverages in Missoula County 1963

Joseph Hassan Awad

The University of Montana
A COMPARISON OF THE ADDITIONAL SOCIAL COST AND THE TOTAL TAX COLLECTION FROM ALCOHOLIC BEVERAGES IN MISSOULA COUNTY, 1963

By

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Approved by:

[Signatures]

Chairman, Board of Examiners

Dean, Graduate School

Date
A COMPARISON OF THE ADDITIONAL SOCIAL COST
AND THE TOTAL TAX COLLECTION FROM
ALCOHOLIC BEVERAGES IN MISSOULA COUNTY, 1963

75 pages, by Joseph H. Awad

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The purpose of this study is twofold: First, to
determine the direct, measurable additional social costs,
from the consumption of alcoholic beverages; and second,
to determine the total taxes collected from such bever-
ages sold in Missoula County in 1963. The research is
primarily concerned with a quantitative comparison of
these two items.

Although the collection of taxes may be justified
on various grounds, the additional social cost basis is
the only argument which is considered in this study. All
other arguments are beyond its scope.

The research is based primarily on personal contact
with officials of governmental and private organizations.
The factual data was obtained from officials and the 1963
records of various departments in the county.

The result of this research shows that the total tax
collected exceeded the total additional social cost by
$191,013. This figure indicates that, in monetary terms,
the tax revenue collected from alcoholic beverages in
Missoula County more than compensates for the direct,
measurable costs borne as additional social costs by the
general public.
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PREFACE

This study is concerned with a quantitative comparison of tax revenues received from, and the additional social costs attributable to, the consumption of alcoholic beverages in Missoula County.

The factual data sustaining this study were obtained from officials and the 1963 records of the Missoula Police Department; Montana Highway Patrol, Division II; Montana State Hospital; Justices of the Peace; Police Court; Missoula County Sheriff; Public Welfare Department; Department of Health, Education, and Welfare; State Liquor Control Board; Glacier General Assurance Company; Missoula County Jail; and both city and county clerks. Estimates concerning the activities of the City-County Health Office; County Juvenile Office; Unemployment Compensation Commission of Montana; Montana Industrial Accident Board; and City-Street Commissioners were obtained from officials in each agency.

Chapter One states the purpose of the study and explains the significance of additional social costs of alcoholic beverages sold in Missoula County. Chapter Two presents quantifications of the additional social costs. Chapter Three estimates the total amount of taxes collected from alcoholic beverages sold in Missoula County. The last chapter states the conclusions of the study.

The author is indebted to Dr. John H. Wicks, Assistant Professor of Economics, Montana State University, for encour-
agement in undertaking the research and for his generous personal assistance; and expresses sincere appreciation to the following individuals who contributed data and assistance on various aspects of the study: J. E. Hood, Chief of Police, H. L. Nulliner, Captain, Missoula Police Department; C. R. Olsen, Captain, Montana Highway Patrol, Division II; H. A. Baker, Sergeant, Montana Highway Patrol; O. E. Spear, Deputy Sheriff; J. E. Brodie and J. Young, Justices of the Peace; E. S. Johnson, Manager of the Public Welfare Department; Dr. J. O. Bangeman, City-County Health Officer; A. G. Pilien, Secretary of Montana Industrial Accident Board; L. Jourdonnais, Director of Parks and Recreational Areas; R. Clinkingbear, and J. K. Lawrence, State and County Road Superintendents; T. J. Hagarty, Head of the Insurance Adjustment Department; O. Hauge, Sales Representative of New York Insurance Company; and R. A. Craig, Assistant Manager of the Montana State Liquor Store in Missoula.

Finally, appreciation is acknowledged to Professor Robert F. Wallace, Chairman of the Economics Department for permission to use the department's facilities.
CHAPTER I

The purpose of this study is to determine the direct, measurable additional social costs and the total taxes collected from alcoholic beverages sold in Missoula County. From this information, it can be computed whether revenue from taxation is equal to, less than, or greater than the additional social costs attributable to the consumption of liquor in the county.

Although such costs have been discussed competently from a normative viewpoint, no quantitative study has ever been made of the relationships. In fact, the most significant recent work concerning any aspect of liquor taxation has been a history of the tax by Tun Yuan Hu.

Additional social costs are costs borne by the general public as a result of production or consumption of a commodity in addition to the costs which are borne by the producer or consumer of the commodity. A direct social cost is a cost which is manifest in an actual market transaction. For example, the consumption of liquor involves additional costs to society, such as law enforcement. Purchasers pay the direct production and selling costs of liquor; e.g., grain

and labor. However, they do not pay the additional costs of law enforcement created by the activities resulting from liquor consumption, nor do they pay other related costs.

This is why government participation is required. In the absence of monopoly-type power and compensatory government activity, the market price of an item equals its marginal private cost. Total marginal cost includes both the private costs borne by producers or consumers and the costs which the general public is forced to bear. Whenever these additional costs to society arise, total marginal cost exceeds price by the amount of the additional social costs. The total marginal cost of an item represents the satisfaction society must give up to obtain the last unit of the item. Price represents the satisfaction received by the consumer of the last unit of an item. When marginal cost of an item is greater than its price, the satisfaction given up to produce the item is greater than the satisfaction gained from it. Too much of the item is being produced. Clearly, optimum satisfaction is attained when price equals marginal cost.¹

Thus, additional social costs are important from two viewpoints: First, they lower total consumer satisfaction by mis-allocating resources, and; second, society as a whole must pay them. This is generally considered to be unfair,

for the costs were caused by the actions of certain individuals, not the general public.

A solution to both problems is the levying of a tax sufficient to make price equal to marginal cost. Such a tax would equal the amount of additional social costs. The optimum allocation of resources would result, and the general public would no longer have to bear the additional social cost.

The direct and measurable additional social costs from liquor consumption in Missoula County were found in the following activities: property damaged, bodily injuries and deaths from traffic accidents, social security benefit payments, welfare expenditures, insurance liabilities, law enforcement, jail, judicial system, city-county health office, state mental hospital, unemployment compensation office, industrial accident compensation program, and the cost of picking up beer cans and broken bottles.

Among all these additional social costs, traffic accidents attributed to liquor are the most important. They are important because of the large amount of property damage, bodily injuries and deaths involved. As a result of these highway hazards, insurance premiums are raised, affecting all the people in the county. In other words, the general public would have paid lower premium rates, had the consumption of liquor not been a factor.

The second additional social cost results from the extra
requirements of the police force, sheriff's office, highway patrol, and juvenile office to provide security and traffic control. The additional law enforcement expenditures are needed to check and arrest people who, as a result of being intoxicated, are responsible for various offenses such as auto-theft, forgery, gambling and disorderly conduct.

The expenses of those portions of the county jail and judicial system occasioned by cases involving drinking are self-explanatory.

When a family's earnings have stopped because the worker has died in a traffic accident for example, benefit payments are made from the social security funds to replace part of the earnings the family has lost. Some of these benefit payments would not have been made, had liquor not been connected.

A portion of the county welfare department's payments to mothers and dependent children is necessitated by parental drinking. Part of the expenses of the city-county health office are attributable to the cost of rehabilitation and treatment of alcoholics. The same is true for the state hospital. Another additional social cost is the amount of money paid out by the unemployment compensation office to support those whose unemployment is casually related to liquor consumption. Montana Industrial Accident Board pays workers who would have avoided injury on the job had they not been under the influence of liquor.
A final additional social cost relates to the removal of liquor consumers' debris (e.g., beer cans, liquor bottles) from sidewalks, streets, roads, public parks, and recreational areas.

The following taxes apply to liquor sold in Missoula County. A federal tax is applied at rates which vary according to category and alcoholic content. For instance, a $10.50 federal tax is applied on each proof gallon of all distilled spirits containing more than 24 percent alcohol. A 20 percent state tax, including 16 percent excise tax and 4 percent county-city law enforcement tax is levied on the retail price of all liquor sold and delivered in Montana. A local license tax is placed on the retail sale of beer and hard liquors. In addition, Missoula County's share of profits of Montana Liquor Control Board, the state-owned liquor monopoly, is actually a tax and, as such, should be added to total tax collected.

In the conclusion of the study, the total additional social costs and the total tax collected from alcoholic beverages will be available for comparison. If taxes are found to be less than the additional social costs, then it will be obvious that the level of taxation is not high enough to eliminate resource mis-allocation and inequity. If the amount of taxes collected exceeds the total additional social costs, then taxes more than compensate for these costs. However, the excess of tax collected over costs...
might be justified on other grounds, such as ethical considerations, revenue productivity, or economic ability to pay. Nevertheless, all arguments other than the additional social costs are beyond the scope of this study.
CHAPTER II

The information in this chapter details actual dollar expenditures incurred as additional social costs attributable to liquor consumption. The data utilized was obtained from public and private agencies concerned with fiscal outlays arising in conjunction with liquor-connected activities. Agency records and reports were supplemented with detailed interviews of officials and personnel to obtain additional specific information. Estimates obtained from interviews are combined with official data sources to demonstrate the level of additional social costs resulting from alcoholic beverage consumption in Missoula County.

These reports and interviews indicate that liquor consumption was the primary factor generating expenditures in diverse additional social cost situations. The significant sources of information include Missoula Police Department; Montana Highway Patrol, Division II; Justices of the Peace; Public Welfare Department; United States Department of Health, Education and Welfare; State Liquor Control Board; Glacier General Assurance Company; Unemployment Compensation Commission of Montana; City-County Health Office; and city and county clerks in Missoula.

Traffic Accidents, Bodily Injuries and Property Damage.

Highway Patrol records for 1963 show 310 traffic accidents in Missoula County.¹ Eighty-six accidents, or

¹See Appendix "A", Table 1.
27 percent of the total, were direct results of liquor consumption according to the charges filed against the drivers involved. Captain Charles R. Olsen, the officer in charge of the Missoula division of the Montana Highway Patrol, estimated that 50 percent of all traffic accidents investigated in the Missoula division would not have occurred had the drinking not been involved on the part of one or more of the drivers.

City of Missoula police records for 1963 show 517 citations in traffic accident cases. In the official charges, ninety-eight, or 19 percent of the total citations, were directly attributed to alcoholic beverages. Missoula Chief of Police, J. E. Hood, estimated that 50 percent of the city's traffic accidents would not have taken place had liquor not been a factor.

Fatal highway accidents occurring in that portion of the county outside of the Missoula city limits were recorded in the Highway Patrol records. These records show liquor consumption to be the cause of four fatal accidents. Captain Olsen estimated that one additional liquor-connected death occurred, making a total of five, or 50 percent, of the fatal accidents attributable to alcohol. The only fatal accident reported by the city police was not connected with liquor.

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2See Appendix "A", Table 2
3See Appendix "A", Table 3
According to Highway Patrol records, 166 personal injuries resulted from the 310 traffic accidents. Fifty-nine persons, or 35 percent, were injured in traffic accidents which the records listed as involving alcohol. Captain Olsen estimated that 50 percent of the total injuries would have been avoided had liquor not been a contributing factor.

The total number of injuries resulting from the 517 city traffic accidents was 233. The records state that 35 percent of these injuries resulted from accidents involving alcoholic beverages. However, the Chief of Police estimated 50 percent of the total injuries were related to drinking.

Total property damage resulting from auto accidents on highways in the county totaled $233,640 according to Highway Patrol records. Of this total, 37 percent was due to liquor consumption. Captain Olsen estimated 50 percent of the property involved would not have been damaged if liquor had not been a contributing factor.

City police records show only 13 percent of $213,428 in traffic-related property damage to be officially attributable to liquor. The Chief of Police estimated, nevertheless, that 30 percent of the total was related to liquor consumption.

Combined figures from both the City Police Department and Highway Patrol show that alcoholic beverages were considered a causal factor in the deaths of five of the eleven men killed in fatal accidents. Therefore, Highway Patrol
records and estimates reveal approximately 45 percent of all traffic deaths were attributable to liquor consumption.

The combined figures also show 399 injuries resulted from 659 traffic accidents.\(^4\) Thirty-six of the injuries were directly attributed to liquor consumption. Additionally, authorities of both agencies estimated 50 percent, or 199 of the total injuries would have been avoided if liquor had not been involved.

The 1963 annual statement of Glacier General Assurance Company, a financial casualty insurance company doing business solely in Montana, states that in 1963 the company paid an average of $1600 per automobile accident injury claim. All injury claims were honored. This firm is the only automobile insurance company represented in Missoula which operates solely in Montana. No other company doing a significant business in the Missoula area was willing to estimate the average amount paid on automobile personal injury in Montana. However, there is no apparent reason why the experience of this firm would not be typical for the region.

In considering additional social costs attributable to intoxicated drivers, the increased insurance costs which result from their accidents must be estimated. These increased insurance costs are passed on to all policy holders and arise in two areas: (1) The increased claims resulting

\(^4\)See Appendix "A", Table 4.
from accidents attributed to alcohol, and (2) the increased administrative costs to the firms which result from the additional claims load and the initial screening of policy holders for liquor violations. However, these administrative costs cannot be measured since the firm does not compute cost accounting data concerning the items involved.

The $1600 average claim must be multiplied by the number of injuries attributable to alcohol to determine additional social cost. However, those injuries to drinking drivers must be subtracted, as they are considered to pay for their own injuries. Proceeding in this manner, the computation is as follows: There were 399 total injuries occurring in 1963, of which 50 percent were attributable to alcohol. Of the 199 injuries attributed to alcohol, 31 percent of those injured were drivers. Sixty-two drivers were injured. However, 30 percent of the accidents caused by alcohol were two-car accidents, and the other driver, or 15 percent, or nine of those injured drivers must be assumed sober.

\[
\begin{align*}
62 \times 15 \text{ percent} &= 9 \\
62 - 9 &= 53 \\
199 - 53 &= 146
\end{align*}
\]

Then the 53 drivers who were drinking are considered to pay for their own injuries, leaving a total of 146 injured persons whose expenses must be regarded as additional social costs due to alcohol. The $1600 average times 146 is
$233,600. This amount, however, represents a legal value. The real value of the personal hardship and pain involved may have been significantly greater than this.

The same is also true of death liabilities. According to Mr. Sonny Amholt, the State Auditor, death liability averages $10,000 per claim. Therefore, the estimated five deaths in Missoula County amount to $50,000. This amount represents a legal value and by no means the real value involved in the loss of five lives.

One of the five persons killed in these traffic accidents attributed to alcohol was survived by dependents eligible for social security benefits. These dependents were a wife and two children, ages 4 and 6.5

Mr. Cecil Cook, District Manager of the United States Department of Health, Education, and Welfare in Missoula, refused to reveal any information regarding persons on the rolls of his office. "It is confidential information, and against the law to disclose it," he added.

According to Department of Health, Education and Welfare publications, cases such as the above are covered in the following manner.6 If the person's annual income was $4200 or more at the time of his death, a widow with two children would draw maximum benefits of $254 a month. These payments would continue until the children attained the age

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5 The Missoulian, 91st year, No. 74, Sunday, September 15, 1963.
of 18, at which time the benefits would be reduced to provide for the widow alone, if she was 62 or over. If the woman should remarry, benefit payments to her would cease, but the children would continue to receive payments.

Using this data, and assuming no remarriage, a total of $36,576 would be paid in benefits to this family by the time the children reached 18.

Since the local office could not disclose any information regarding the receipts of disability insurance regardless of causation, it is impossible to estimate accurately liquor-connected expenditures in this area. The existence of cases of this nature is suspected, and there is a high probability that some additional social costs are caused through this channel due to the lack of any available factual data.

Total property damage resulting from traffic accidents, which involved 1,527 automobiles, amounted to $437,068. The combined Police and Highway Patrol indicate 25 percent of the damage was directly attributable to liquor. However, the combined estimates of the Chief of Police and Highway Patrol indicate 40 percent of the total was actually caused as a result of drinking. On this basis, $174,828 in property damage would not have occurred if liquor had not been a factor.

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7 See Appendix "A", Table 4.
However, in many accidents, the damage was to the auto of the drinking driver. The portion of the costs of property damage borne by the drinking driver must be subtracted from the total of property damaged, as this cannot be considered as additional costs to society. Taking $50 deductible as the average collision coverage written, then the number of drinker's cars damaged must be multiplied by $50 to determine the amount to be subtracted from the total of property damage to determine additional social cost.

To calculate this amount, the following procedure was used: There were 611 autos damaged in Missoula County in 1963. An estimated 69 percent of all accidents attributed to drinking were one-car accidents, while 31 percent were accidents involving two autos. It is assumed that the other driver involved in these two-car accidents was a non-drinker. Therefore, the computation is as follows:

69 percent one-car accident
31 percent two-car accident

Let $B =$ number of non-drinker's cars damaged
Let $A + B =$ number of drinker's cars damaged

Then $A + 2B = 611$
$A = .69 (A + B)$
Then $31A = .69B, A = 1.28B$
$3.28B = 611$
$B = \frac{611}{3.28} = 186$
A = 425
425 x $50 = $21,250
$174,828 - $21,250 = $153,578

Therefore, the total additional social cost in property damage is $153,578.

Law Enforcement Activities

Members of the Police Department in Missoula alone made 5,321 arrests in 1963. Of these, 1,628 were for speeding, 2,189 for other traffic violations and 1,504 cases pertained to non-traffic-connected offenses.

The Chief of Police estimated that 30 percent of the traffic violations and 50 percent of the other arrests were related to the consumption of liquor. The combined estimates of the Highway Patrol, Sheriff's Office, and the City Police attributed 50 percent of all law enforcement resource expenditures in Missoula County to traffic control, public security and other arrests involving liquor consumption. Fifty percent of the total expenditures of these agencies amounts to $199,743.8

The Chief of Police stated that the growing population of Missoula requires at least 45 policemen to meet the required minimum of one and one-half policemen per thousand citizens. The Under-sheriff proposed an increase of seven

8For further information concerning total expenditures of various agencies, see Appendix "A", Table 5.
men to the 18 presently on duty in that department for effective operations.

Mr. Jack Vaughn, the County Juvenile Officer, disclosed that there were 76 juvenile cases in the county in 1963. All of these juveniles were sent to state and private institutions. Regardless of destination, the average cost per juvenile for board, room and training is $58 per month. The average length of time which these juveniles are kept is 12 months.

The county officer estimated that five percent of the 76 cases were related to problems involving alcohol. Total expenditures of the County Juvenile Office amounted to $11,503 in 1963. Therefore, the four Missoula juveniles whose problems were attributable to alcohol cost the county $2,690 for board, room and training, plus $575 for expenditures and services rendered by the office, for a total of $3,265.

The 1963 dockets of the Police Court show 746 cases involving drunkenness, drunkenness and disorderly conduct, driving while intoxicated, illegal possession of liquor and violations of bar ordinances. The total number of cases appearing before the Police Court was 3,730 in 1963. Therefore, the dockets prove that 20 percent of all cases appearing in court were directly due to liquor consumption.

The dockets of the Justice of the Peace courts show 398

9 See Appendix "A", Table 6.
charges directly connected with liquor. Total cases coming before both justices amounted to 1,990. Liquor was, therefore, the direct cause of 20 percent of all cases coming to court. However, Justices Joe Young and J. E. Brodie estimated that 25 percent of all cases were actually connected with liquor. The chief factor involved in this estimate is that many of the careless driving and reckless driving cases involved liquor, but since driving while intoxicated is difficult to prove in court, lesser charges are often filed.

The Police Court Judge refused to make any estimate regarding liquor involvement in other cases. Therefore, it will be assumed that the same percentage of cases in this court were attributable to drinking as in the justice courts.

Total expenditures, including capital outlay, jurors' and witness' fees, constables, mileage, supplies, printing and other expenditures for both justice courts and the police court total $27,313 in 1963. Twenty-five percent, or $6,828, was the result of liquor consumption.

Consideration must also be given to the total amount of fines collected in the three courts, $101,546. Assuming that the offenses caused by drinking involved an average level of fines, one-fourth of the total fines, or $25,366 should be subtracted from the total additional costs.

Records of the county jail show a total of 1,129 persons booked in 1963. They further state that 287 prisoners

10 See Appendix "A", Table 7.
received jail sentences in direct connection with the case of alcoholic beverages. However, Mr. Ober E. Spear, Deputy Sheriff, estimated that 50 percent of prisoners would not have been in jail if alcoholic beverages had not been a factor. Therefore, $24,321, one-half of the 1963 expenditures for jail operations and prisoners care, is attributed to alcohol.

Mrs. Elizabeth S. Johnson, Director of the Public Welfare Department in Missoula, stated that there were 70 dependent families with 157 dependent children on the welfare rolls in 1963. Ten of these families, or 14 percent of all families on the rolls, were on the welfare as a result of liquor consumption, Mrs. Johnson said. The Welfare Office spends an average of $79.2 on each family per month for groceries and rent. She also estimated that 14 percent of the total office expenditures and services were attributed to liquor-connected problems. She estimated that 112 of the 776 county patients in 1963 became ill because of their excessive use of alcohol. Mrs. Johnson indicated that an average of $36.50 was spent on each patient hospitalized through the welfare office. Thus, the county welfare department provided $9,504 for groceries and rent, $4,088 for medical treatment and hospital bills, and $9,510 for expenditures and services rendered by the office, or a total cost of $23,102 due to liquor-connected problems.
Cost Involved in the Treatment of Alcoholic Patients

The City-County Health Office provides treatment and rehabilitation for alcoholic patients. Dr. John O. Bangeman, Health Officer, said that he handles an average of three alcoholic patients a week. The health officer estimated that alcoholic patients occupy ten percent of the office's time. The total office expenditures which includes salaries, maintenance and capital outlay totaled $73,091 in 1963. According to Dr. Bangeman's estimate, the office spends $7,309 on cases caused by liquor consumption.

In addition to treating patients locally, the Health Office sent 19 alcoholic patients to the Montana State Hospital at Warm Springs for treatment during 1963. It costs the hospital $5.65 a day to feed and hospitalize each patient. The average length of time a patient is hospitalized is six weeks. Therefore, the sum required to hospitalize the 19 alcoholic patients from Missoula County was $4,503. (19 x ($5.65 x 7) x 6).

An official of the Unemployment Compensation Commission of Montana said that five percent of the unemployment is due to problems involving alcohol. He stated that the average number of unemployed in any one period was 200 in 1963. Persons entitled to receive benefits from the Unemployment Compensation Program received average payments of $35 a week. The average claimant drew benefits for 17 weeks in 1963. Therefore, the additional social cost involved in supporting
this is determined as follows:

As stated, the five percent unemployment due to alcoholism drew the average payment for three 17-week periods and that 200 people are unemployed during this period; the cost of unemployment because of alcohol is computed as follows: Five percent of the total unemployed during the period equals ten people. They draw $35 a week for 17 weeks making the payment equal $5,950 for the period. On a yearly basis, this amounts to $17,850.

Mr. A. G. Pillen, Secretary of Montana Industrial Accident Board in Helena, estimated that two percent of all on-the-job injuries reported to his office were attributed to intoxication. The number of on-the-job injuries reported in 1963 was 9,250. Thus, the estimated number of injuries attributable to alcohol was 185. Missoula County's share, computed in proportion to its population, is 12 injuries. The program, Pillen said, pays all medical and hospital bills in full for a maximum period of 36 months. The average expense per medical case is $96. The compensation payments, based upon level of income and number of dependents, averages $35 a week. The average length of time over which these payments are made is 27 weeks. Therefore, payments of $1,152 for medical benefits and $945 for compensation benefits would have been avoided had liquor not been the causal factor in these injuries.
Cost Involved in the Removal of Beer Cans

Finally, there is the cost of removal of discarded liquor containers on public property and right-of-way.

Mr. Less Jourdonnais, Director of City Parks and Recreation, said that each summer 25 men are hired to care for the city's 28 public parks and recreational areas. He estimated that an average of two working hours a week are necessary by each member of this maintenance crew for the disposal of beer cans and liquor bottles discarded in public areas.

This work is continued for a period of 25 weeks. According to this estimate, 100 man hours a week, at a rate of $2.00 per hour were required. Thus, the total cost involved in removing the containers from parks and recreational areas is $2,500.11

Mr. Frank Allen, City Street Commissioner, stated that removal of beer cans and liquor bottles from the sidewalks, streets and alleys occupy 25 percent of the working hours of one part-time and two full-time employees. He estimated that the total operational costs of two sweepers, one truck and the wages of three employees amounted to $40,300. Therefore, according to Allen's estimates, expenditures totaling $10,075 in 1963 were necessitated by the removal of beer cans and broken bottles.

11 See Appendix "A", Table 9 for itemized costs of removal of liquor containers.
A parallel situation exists in relation to the state highways and county roads. Mr. J. K. Lawrence, superintendent of state highways, estimated that the State Highway Department pays a total of $2,500 each year to pick up discarded cans and bottles littering state highways in Missoula County. Mr. Ray Clinkingbeard, superintendent of county roads, estimated that the County Road Department spends $610 a year for the same purpose. Both stated that the problem is not only an aesthetic one, but one which seriously interferes with the sickle mowers used in cutting weeds along highways and roads.

The problem is not limited to roads and highways. According to Mr. Wayne Ensign, district ranger of the Missoula Ranger District, his office hires two men for an average of four hours a week to pick up beer cans. These men are paid $2 an hour and work an average of 21 weeks each year. Therefore, the cost involved in this process amounts to $336.

The Nine Mile Ranger District at Frenchtown hires two men an average of one hour a week for this purpose, according to Mr. Dave L. Owen, district ranger. The source added that these two men work an average of 17 weeks each summer and are paid $2 per hour. The cost involved in this operation is $136.

Mr. Jack Chamberlain, ranger in charge at the Bonita Ranger Station, said that he is required to hire a man for
the same purpose. This man works four hours a week for a period of 17 weeks during each summer at $2 per hour. This process involves a total cost of $136.

Mr. K. C. Haffly, ranger in charge at the Lolo Ranger Station, reported that his office hires two men to clean the area. They pick up beer cans and liquor bottles for an average of four hours a week, for 17 weeks a year. The total cost is $340.

The Seeley Lake area involves greater supplementary cleaning costs because it is visited by an estimated 38,000 people each year. According to D. M. Minister, ranger in charge of the Seeley Lake Ranger Station, a total of ten men are employed in addition to commercial garbage collectors who are responsible for the 40 garbage disposal units in the area. All ten men are employed for the removal of improperly disposed containers. At $2.35 an hour, the additional cost for the 1,598 man hours involved totals $3,755.

Thus, the total cost involved in the removal of consumer debris in the form of beer cans and liquor bottles in Missoula County totals $20,388.12

The additional social costs incurred in Missoula County in 1963 attributable to liquor totaled $757,954, and are itemized by category in the following table:

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12 See Appendix "A", Table 9.
### ADDITIONAL SOCIAL COSTS BY AGENCY

MISSOULA COUNTY 1963

<table>
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<th>Agency</th>
<th>Cost</th>
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<td>Bodily Injuries Claims</td>
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<td>Removal of Beer Cans</td>
<td>20,388</td>
</tr>
</tbody>
</table>

**Sub-total** $783,340

Less the amount of fines paid $25,386

**Total** $757,954
CHAPTER III

This chapter is concerned with the total federal, state and local taxes collected in connection with the sale of alcoholic beverages in Missoula County in 1963. The data presented was obtained through official records, reports and interviews.

Federal Taxes

The federal government levies a $10.50 tax on each proof gallon of liquor. A proof gallon is defined by statute as a gallon of liquor which is 100 percent alcohol by volume. Such a gallon is said to be 200 proof. Thus, a gallon of 100 proof whiskey is 50 percent alcohol by volume, and the federal tax on it would be $5.25. This tax is levied on all whiskeys, liquors and beverages not taxed in other categories, such as wines or beer.

The federal tax on champagne and sparkling wines is $3.40 per wine gallon. A wine gallon is simply a United States gallon of wine or other beverage. Still, wines containing more than 14 percent but not exceeding 24 percent of alcohol are taxed $0.67 per wine gallon. The federal tax on beer and ale is $9.00 per 31 gallon barrel.

1 26 Federal Code Annotated, 5001, (a) (1)
2 United States Code Annotated, 5002, (2) c & d
3 Federal Code Annotated, 5041, (b) (4)
4 United States Code Annotated, 5041, (c)
5 26 Federal Code Annotated, 5041, (b) (3)
6 Ibid., 5121 (a)
License regulations imposed by the federal government require retail liquor dealers to pay a special tax of $50 per year. Retail dealers of beer must pay a special tax of $22 per year. Wholesale dealers of beer pay a special tax of $100 per year.

The method utilized to obtain the amounts of federal taxes paid of liquor consumed in Missoula County is as follows: The total state sales are published for the year 1963 in the Annual Report of Montana Liquor Control Board by cases sold in each classification. Missoula County sales represent 6.76 percent of the total state sales. This factor of 6.76 percent is then applied to the total sales in each category. The procedure used in computing the amount of federal taxes on each category subject to the $10.50 per proof gallon tax sold in Missoula County is as follows: (1) Each group of cases is divided by the bottle size in gallons and multiplied by 12, the number of bottles per case, to give the number of gallons of liquor sold in the category. (2) The number of gallons obtained from Step 1 is multiplied by the proof rating for the category and divided by two, to obtain the proof gallon total of the category. Mr. Robert A. Craig, assistant manager of the Missoula

7 26 Federal Code Annotated, 5121 (a) (1)
8 Ibid., 5121 (b) (1)
9 Ibid., 5111 (b) (1)
State Liquor Store, estimated the percentage of proof for each category of liquor sold in the county. (3) The number of proof gallons from Step 2 is multiplied by the federal tax rate of $10.50 per proof gallon, and (4) The total federal taxes collected from the category in the state from Step 3 is multiplied by 6.76 percent to determine the amount of federal taxes paid by consumers of liquor falling in each category in Missoula County.

For example, the total sales of bonded whiskey was 4,481 cases of fifths (1/5 gallon, or 4/5 quart), 122 cases of pints, 157 cases of half-fifths (1/10 gallon or 2/5 quart) and 7 cases of 1/10 pints.¹² The number of bottles contained in each case is 12. Therefore: (1) Cases of fifths (4481) (12)/5 = 10754.4 gallons. Cases of pints (122) (12)/8 = 183 gallons. Cases of 1/2 fifths (157) (12)/10 = 188.4 gallons. Cases of 1/10 pints (7) (12)/80 = 1.05 gallons.

Total = 11,126.85 gallons sold in the state. (2) The proof rating of bonded whiskey is 100 percent. Therefore, (1.00) (11,126.85)/2 = 5,563.425 proof gallons sold in the state.

(3) The tax is $10.50 per proof gallon. (5,563) ($10.50) = $58,411.50 total taxes paid by the state. (4) This total tax is multiplied by 6.76 percent share represented by Missoula County; ( $58,411.50 ) (0.0676) = $3,948.6174 or $3,949 in taxes on bonded whiskey paid by Missoula County.

liquor consumers in 1963.

These four steps are applied to each of the eleven categories of hard liquor. These calculations are itemized in Appendix "B", Tables 10 through 21. The results are shown in tables on pages 29 and 30.

The amount of federal tax collected from champagne, wines and vermouth is determined by multiplying the number of gallons in each category sold in the state by their respective rate of taxation. This result is then multiplied by the 6.76 percent of total sales representing Missoula County's share.

In addition to the direct taxes on alcoholic beverages, it is necessary to include the special license taxes levied by the federal government. In 1963, there were four wholesalers and 42 retailers of beer and 51 retailers of both beer and liquor. According to the rates specified in the federal statutes, the four wholesalers paid $400; the 42 beer-only retailers paid $924; and the 51 retailers of both beer and liquor paid $2,550. Therefore, the wholesale and retail outlets in Missoula County paid federal license taxes totaling $3,374 in 1963.

The total federal taxes collected from the sale and distribution of alcoholic beverages in Missoula County in 1963 was as follows: (See page 31).
TAXES COLLECTED BY CATEGORY IN MISSOULA COUNTY IN 1963

<table>
<thead>
<tr>
<th>Type of Liquor</th>
<th>Total Taxes Collected From People of This County</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bonded Whiskey</td>
<td>$3,949</td>
</tr>
<tr>
<td>Straight Whiskey</td>
<td>74,980</td>
</tr>
<tr>
<td>Blendered Whiskey</td>
<td>64,349</td>
</tr>
<tr>
<td>Canadian Whiskey</td>
<td>12,683</td>
</tr>
<tr>
<td>Scotch Whiskey</td>
<td>9,931</td>
</tr>
<tr>
<td>Gin</td>
<td>16,283</td>
</tr>
<tr>
<td>Vodka</td>
<td>32,005</td>
</tr>
<tr>
<td>Brandy</td>
<td>11,795</td>
</tr>
<tr>
<td>Rum</td>
<td>3,900</td>
</tr>
<tr>
<td>Cordials and Liqueurs</td>
<td>5,277</td>
</tr>
<tr>
<td>Specialties</td>
<td>310</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$235,462</strong></td>
</tr>
</tbody>
</table>
### TAXES COLLECTED BY CATEGORY IN MISSOULA COUNTY 1963

<table>
<thead>
<tr>
<th>Classification</th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Wines &amp; Vermouths</strong></td>
<td>$0.67</td>
<td>369,278</td>
<td>$247,416</td>
<td>6.76%</td>
<td>$16,725</td>
</tr>
<tr>
<td><strong>Champagne</strong></td>
<td>3.00</td>
<td>5,705</td>
<td>19,397</td>
<td>6.76%</td>
<td>1,311</td>
</tr>
<tr>
<td><strong>Miscellaneous</strong></td>
<td>9.00/barrel</td>
<td>3,291</td>
<td>954</td>
<td>6.76%</td>
<td>64</td>
</tr>
<tr>
<td><strong>Beer</strong></td>
<td>9.00/barrel</td>
<td>(363,374)</td>
<td>--</td>
<td>--</td>
<td>252,108</td>
</tr>
<tr>
<td><strong>Totals</strong></td>
<td>-</td>
<td>-</td>
<td>$267,767</td>
<td>-</td>
<td>$270,208</td>
</tr>
</tbody>
</table>

**Headings:**
1) Federal tax rate on each category.
2) Gallons sold in the state.
3) Federal tax paid by people of Montana.
4) Missoula County's share of state tax.
5) Federal tax paid by people of Missoula County.
Collected from eleven categories of hard liquors $235,462
Collected from wines, vermouths, champagne, miscellaneous, and beer 270,208
Collected from license taxes 3,874
Total $509,544

**State Taxes**

The state levies a 20 percent excise tax on the retail price of all liquor sold and delivered in Montana. This state tax is composed of a 16 percent state excise tax, and a 4 percent law enforcement tax.

Total liquor sales including taxes reported by the two state liquor stores operating in Missoula County were $1,315,297 in 1963. To extract the state taxes from the gross sales, the following procedure was utilized:

Let \( x \) = sales price net of state tax

\[
x + .2x = \$1,315,297
\]

\[
x = \frac{\$1,315,297}{1.2} = \$1,096,081
\]

Therefore, the state tax was \((\$1,315,297 - \$1,096,081)\) or $219,216.

In addition to the taxes directly collected as such, the two state liquor stores in Missoula County also earned a

---

13 Revised Codes of Montana, 4-417.
14 Ibid., 4-240.
"profit". As used here, it is defined as liquor sales less cost of merchandise sold and operating costs. However, the stated return includes the state 20 percent state tax collected. Therefore, the return or profit net of taxes is $199,958. Moreover, this resulting net figure includes imputed interest on the invested capital of the Board, which is also an economic cost of production.

The net worth of the Montana Liquor Control Board holdings was $3,109,457 on July 1, 1963 and $3,006,004 on June 30, 1964. Therefore, the fiscal year average was $3,057,730. The state monopoly would have earned $137,597 if they had invested their net worth at 4.5 percent elsewhere. Since 4.5 percent was generally available on a virtually riskless basis in the money market during that period, this $137,597 must be subtracted from profits. Missoula County's share of this imputed interest cost is computed in proportion to its 6.76 percent share of state sales. This reduction in profits for the two Missoula County stores totaled $9,301.

Subtracting this amount from the total returns net of taxes, or $199,958, a net profit of $190,657 ($199,958 - $9,301) is obtained from the operation of the two state stores in Missoula County.

17 Ibid., p. 7.
Thus, this net profit from operations is a source of revenue like any other tax, and must be considered as a tax. Therefore, total state taxes paid by consumers of alcoholic beverages, including the profit figures for 1963 in Missoula County was $409,873.

Local Taxes

Retailers and wholesalers engaged in the sale of alcoholic beverages are subject to fixed fees and local license tax imposed by the city and county. The 31 retailers outside the Missoula city limits paid $5,450 for liquor vending permits according to the records of the Missoula County Treasurer. Within Missoula proper, the 23 retailers selling beer only, and the 39 retailers selling both beer and liquor paid a total of $24,100 to the city Treasurer for dealer licenses. Thus, the total license fees paid by the 93 retailers in the county amounted to $29,550 in 1963.

Total Taxes Paid

Thus, the total federal, state and local taxes collected in 1963 were $509,544; $409,873; and $29,550 respectively. This means that the consumers and retailers of alcoholic beverages in Missoula County paid a total of $948,967 in taxes on all alcoholic beverages, licenses and permits in 1963.
CHAPTER IV

The amounts determined representing the additional social cost and the total taxation attributable to alcohol are now available for comparison and evaluation.

The initial and most obvious comparison shows that the total tax collections from the sale of alcohol exceed the additional social cost in dollar terms attributable to alcohol by $191,013. This figure indicates that, in monetary terms, the tax revenue collected from alcohol consumption in Missoula County more than compensates for the direct, measurable costs borne as additional social costs by the general public.

Since these figures indicate a wide discrepancy between tax collections and measurable social costs, it appears that the existing level of taxation on alcohol is not justified on the direct measurable social cost estimates of this research alone. This additional level of taxes may be justifiable as a revenue source, for ethical or moral considerations, or as a form of income and resource redistribution or reallocation, but not in terms of quantifiable additional social costs attributable to alcohol. If the only criteria for the taxation of alcohol was the additional social costs incurred, then the rates probably should be scaled downwards in line with the indicated situation.

However, care should be taken in evaluating this tentative policy conclusion and those that follow. Most of the
additional social cost figures are, of necessity, based on estimates. For instance, those pertaining to automobile injuries and deaths might be significantly understated, because insurance benefits paid may be poor indicators of the human costs involved. Furthermore, the study has considered only direct measurable social costs. Those costs which cannot be quantitatively measured; e.g., adverse effect on family life, and those which are indirect; e.g., improper rearing of children, may also be appropriate for consideration in policy making.

The distribution of tax receipts and expenditures is another area for consideration, subject to the previously stated qualifications. The federal government receives the bulk of the taxes collected from alcohol. In 1963, $509,544 or 53.6 percent of all alcohol attributable revenues went to the federal government. See Figure 2. On the expenditure side, however, only $41,459, or five percent of the total additional social cost was a direct expenditure of the federal government. See Figure 1. These expenditures arose from direct payments of social security through the Department of Health, Education and Welfare and the clean-up costs incurred in national forests by the Forest Service of the Department of Agriculture. Indirect federal expenditures arising from grant-in-aid and other funds made available to state and local government programs were not calculated.
Therefore, the greatest disparity in receipts and expenditures of governments arises at the federal level, where 54 percent of the receipts and only five percent of the expenditures may be attributed. This comparison provides a surface evaluation that since federal taxes represent such a sizeable proportion of receipts, they should either be reduced or redistributed in some manner. In fact, such a step has already been taken. The United States Congress has approved measures reducing the federal taxes levied against alcohol effective July 1, 1965. These new rates will reduce the existing $10.50 per proof gallon rate to $9.00; the still wine rate per wine gallon from $0.67 to $0.60; the champagne and sparkling wine rates from $3.40 to $3.00 per gallon, and lower the beer levies from $9.00 per 31 gallon barrel to $8.00.

On the other hand, liquor taxation at any level of government may be thought of as compensating society for additional social costs borne directly by the general public. The amount of such costs shown by the study to be paid by individuals rather than through governmental units was $437,178.

Another function served by taxation at any level is the regulatory function of equating price with the total marginal cost. In this manner, optimum resource allocation and total consumer satisfaction result.

The total state taxes as previously stated were
Figure 2

Total Taxes Collected From the Sale of Liquor in Missoula County, 1953

54% Federal

38% State

8% Local
$409,873. However, four percent of the 20 percent state tax on gross sales go to city and county governments for law enforcement. This four percent of state gross sales amount to $43,843. Therefore, the total state taxes are reduced to $366,030 or 38 percent of the total taxes collected in 1963. The state of Montana provides services to the general public through the Public Welfare Department, State Highway Patrol, State Highway Commission, State Hospital, and Industrial Accident Board. The state expended $81,837 on these activities in 1963, or 10.7 percent of the total social cost attributable to alcohol.

At the local level, the disparity between tax revenues and expenditures attains the opposite extreme. The vast majority of all additional social costs incurred by governmental agencies are at the local level.

Total costs attributable to alcohol of the local govern­ments in 1963 were $197,480. During this same period, gross receipts from alcohol-induced revenues were $29,550 plus $43,843. Therefore, the total tax receipts for the local governments amounts to $73,393, or eight percent of the total receipts. These figures indicate a net deficit of $124,087 at the local level attributable to the additional social cost of alcohol.

This considerable local deficit, particularly when viewed in conjunction with the positive revenues gained at both the federal and state levels provides a justification
Figure 1

Additional Social Costs Borne by Private, Local, and State and Federal Governments

58% Private Sector Cost

5% Federal

11% State

26% Local (City & Local)
for a tax allocation adjustment among the various levels of government. Any concept of expenditure-receipt equity on the basis of additional social cost requires that the basic foundations and propositions regarding liquor taxation at all levels of government be re-examined.
Appendix A

Tables 1 - 9
### Percentage Incidence of Liquor Attributable Accidents

**Property Damage and Injuries by Month in Missoula County 1963**

<table>
<thead>
<tr>
<th></th>
<th>A</th>
<th>B</th>
<th>C</th>
<th>D</th>
<th>E</th>
<th>F</th>
<th>G</th>
<th>H</th>
<th>I</th>
<th>J</th>
<th>K</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>$19,902</td>
<td>83,738</td>
<td>37%</td>
<td>310</td>
<td>86</td>
<td>28%</td>
<td>166</td>
<td>59</td>
<td>35%</td>
<td>10</td>
<td>395</td>
</tr>
</tbody>
</table>

- **Headings:**
  - A) Property Damage
  - B) Property Damage Caused by Liquor
  - C) Percentage of Property Damage
  - D) Traffic Accidents
  - E) Accidents - Had Been Drinking
  - F) Percentage of Accidents
  - G) Injuries
  - H) Injuries - Had Been Drinking
  - I) Percentage of Injuries
  - J) Deaths
  - K) Number of Cars Involved

- **Source:** Records of Montana Highway Patrol, Division II, Missoula, 1963.
### Table 2

**Percentage Incidence of Liquor Attributable Accidents, Property Damage and Injuries by Month in Missoula 1963**

<table>
<thead>
<tr>
<th>A</th>
<th>B</th>
<th>C</th>
<th>D</th>
<th>E</th>
<th>F</th>
<th>G</th>
<th>H</th>
<th>I</th>
<th>J</th>
<th>K</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>$28,225</td>
<td>1,150</td>
<td>40%</td>
<td>39</td>
<td>7</td>
<td>18%</td>
<td>25</td>
<td>7</td>
<td>28%</td>
<td>-</td>
</tr>
<tr>
<td>2</td>
<td>14,007</td>
<td>1,700</td>
<td>12%</td>
<td>36</td>
<td>8</td>
<td>22%</td>
<td>7</td>
<td>6</td>
<td>86%</td>
<td>-</td>
</tr>
<tr>
<td>3</td>
<td>12,726</td>
<td>2,800</td>
<td>22%</td>
<td>39</td>
<td>7</td>
<td>18%</td>
<td>22</td>
<td>7</td>
<td>32%</td>
<td>-</td>
</tr>
<tr>
<td>4</td>
<td>13,068</td>
<td>2,085</td>
<td>15%</td>
<td>31</td>
<td>10</td>
<td>32%</td>
<td>14</td>
<td>9</td>
<td>64%</td>
<td>-</td>
</tr>
<tr>
<td>5</td>
<td>16,355</td>
<td>3,265</td>
<td>20%</td>
<td>45</td>
<td>12</td>
<td>27%</td>
<td>17</td>
<td>10</td>
<td>58%</td>
<td>-</td>
</tr>
<tr>
<td>6</td>
<td>15,594</td>
<td>950</td>
<td>60%</td>
<td>46</td>
<td>9</td>
<td>20%</td>
<td>11</td>
<td>7</td>
<td>63%</td>
<td>-</td>
</tr>
<tr>
<td>7</td>
<td>12,899</td>
<td>675</td>
<td>52%</td>
<td>34</td>
<td>5</td>
<td>15%</td>
<td>20</td>
<td>3</td>
<td>15%</td>
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</tr>
<tr>
<td>8</td>
<td>19,146</td>
<td>2,950</td>
<td>15%</td>
<td>45</td>
<td>9</td>
<td>20%</td>
<td>18</td>
<td>8</td>
<td>44%</td>
<td>-</td>
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<tr>
<td>9</td>
<td>15,957</td>
<td>4,105</td>
<td>26%</td>
<td>42</td>
<td>9</td>
<td>21%</td>
<td>28</td>
<td>7</td>
<td>25%</td>
<td>-</td>
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<tr>
<td>10</td>
<td>21,899</td>
<td>2,650</td>
<td>12%</td>
<td>63</td>
<td>8</td>
<td>13%</td>
<td>27</td>
<td>7</td>
<td>25%</td>
<td>1</td>
</tr>
<tr>
<td>11</td>
<td>16,583</td>
<td>1,425</td>
<td>8%</td>
<td>41</td>
<td>6</td>
<td>15%</td>
<td>23</td>
<td>5</td>
<td>22%</td>
<td>-</td>
</tr>
<tr>
<td>12</td>
<td>26,968</td>
<td>3,475</td>
<td>13%</td>
<td>56</td>
<td>8</td>
<td>14%</td>
<td>21</td>
<td>7</td>
<td>33%</td>
<td>-</td>
</tr>
</tbody>
</table>

Total: $213,428 27,239 13% 517 98 19% 233 83 36% 1 1,132

**Headings:**

A) Total Property Damage  
B) Property Damage Caused by Liquor  
C) Percentage of Property Damage  
D) Traffic Accidents  
E) Accidents - Had Been Drinking  
F) Percentage of Accidents  
G) Injuries  
H) Injuries - Had Been Drinking  
I) Percentage of Injuries  
J) Deaths  
K) Number of Cars Involved

1 = January  
2 = February  
3 = March  
4 = April  
5 = May  
6 = June  
7 = July  
8 = August  
9 = September  
10 = October  
11 = November  
12 = December

**Source:** Condensed from records of Police Department, Missoula, 1963.
TABLE 3
LIQUOR INVOLVEMENT IN FATAL TRAFFIC ACCIDENTS INVESTIGATED
BY MONTANA HIGHWAY PATROL, DIVISION II, MISSOULA

<table>
<thead>
<tr>
<th></th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
<th>6</th>
<th>7</th>
<th>8</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$1,800*</td>
<td>1</td>
<td>Yes</td>
<td>1</td>
<td>1</td>
<td>84</td>
<td>2</td>
<td>D</td>
</tr>
<tr>
<td></td>
<td>400</td>
<td>1</td>
<td>No</td>
<td>1</td>
<td>1</td>
<td>Baby</td>
<td>2</td>
<td>P</td>
</tr>
<tr>
<td>14,000*</td>
<td>1</td>
<td>Yes</td>
<td>6</td>
<td>1</td>
<td>17</td>
<td>3</td>
<td>D</td>
<td></td>
</tr>
<tr>
<td>1,000</td>
<td>1</td>
<td>No</td>
<td>0</td>
<td>1</td>
<td>47</td>
<td>2</td>
<td>D</td>
<td></td>
</tr>
<tr>
<td>1,000*</td>
<td>1</td>
<td>Yes</td>
<td>1</td>
<td>1</td>
<td>45</td>
<td>2</td>
<td>P</td>
<td></td>
</tr>
<tr>
<td>1,800*</td>
<td>1</td>
<td>Yes</td>
<td>1</td>
<td>1</td>
<td>57</td>
<td>2</td>
<td>P</td>
<td></td>
</tr>
<tr>
<td>3,000</td>
<td>1</td>
<td>No</td>
<td>0</td>
<td>1</td>
<td>33</td>
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<tr>
<td>930</td>
<td>1</td>
<td>No</td>
<td>2</td>
<td>1</td>
<td>27</td>
<td>2</td>
<td>P</td>
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</tr>
<tr>
<td>1,200*</td>
<td>1</td>
<td>Suspected</td>
<td>1</td>
<td>1</td>
<td>32</td>
<td>2</td>
<td>D</td>
<td></td>
</tr>
<tr>
<td>2,800</td>
<td>1</td>
<td>No</td>
<td>1</td>
<td>1</td>
<td>38</td>
<td>2</td>
<td>D</td>
<td></td>
</tr>
<tr>
<td>--</td>
<td>16</td>
<td>5 (Yes)</td>
<td>14</td>
<td>10</td>
<td>--</td>
<td>20</td>
<td>--</td>
<td></td>
</tr>
</tbody>
</table>

* Caused by Liquor
Headings: 1) Property Damage 5) Deaths
2) Traffic Accident 6) Ages
3) Had Been Drinking 7) Number of Cars Involved
4) Injuries 8) Driver or Passenger

Source: Records of Montana Highway Patrol, Division II, Missoula.
Note: All these figures have been included in Table I.
### Table 4

**SUMMARY OF LIQUOR CONNECTED TRAFFIC ACCIDENTS FOR MISSOULA AND MISSOULA COUNTY 1963**

<table>
<thead>
<tr>
<th>COUNTY</th>
<th>CITY</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>$223,640</td>
<td>$213,427</td>
</tr>
<tr>
<td>2</td>
<td>$83,738</td>
<td>$27,230</td>
</tr>
<tr>
<td>3</td>
<td>3%</td>
<td>1%</td>
</tr>
<tr>
<td>4</td>
<td>310</td>
<td>517</td>
</tr>
<tr>
<td>5</td>
<td>86</td>
<td>98</td>
</tr>
<tr>
<td>6</td>
<td>28%</td>
<td>18%</td>
</tr>
<tr>
<td>7</td>
<td>166</td>
<td>233</td>
</tr>
<tr>
<td>8</td>
<td>59</td>
<td>86</td>
</tr>
<tr>
<td>9</td>
<td>35%</td>
<td>37%</td>
</tr>
<tr>
<td>10</td>
<td>10</td>
<td>1</td>
</tr>
<tr>
<td>11</td>
<td>395</td>
<td>1,132</td>
</tr>
</tbody>
</table>

**Sources:** Condensed from Tables 1 and 2.

**Column Headings:**

- 1 = Property Damage
- 2 = Property Damage Caused by Liquor
- 3 = Percentage
- 4 = Traffic Accidents
- 5 = Had Been Drinking - Accidents
- 6 = Percentage
- 7 = Injuries
- 8 = Had Been Drinking - Injuries
- 9 = Percentage
- 10 = Deaths
- 11 = Number of Cars Involved
# TABLE 5

ESTIMATE STATE AND LOCAL AGENCY EXPENDITURES DUE TO ALCOHOL

<table>
<thead>
<tr>
<th>REFERENCE</th>
<th>NAME OF DEPARTMENT OR AGENCY</th>
<th>TOTAL ANNUAL EXPENDITURES</th>
<th>ESTIMATED % ATTRIBUTABLE TO LIQUOR</th>
</tr>
</thead>
<tbody>
<tr>
<td>J. E. Hood</td>
<td>Police Department of Missoula</td>
<td>$248,597</td>
<td>50 percent</td>
</tr>
<tr>
<td>*</td>
<td>Sheriff's Office</td>
<td>87,320</td>
<td>50 percent</td>
</tr>
<tr>
<td>J. Vaughn</td>
<td>County Juvenile Office</td>
<td>11,503</td>
<td>5 percent</td>
</tr>
<tr>
<td>**</td>
<td>Mont. Highway Patrol, Div. II</td>
<td>63,570</td>
<td>50 percent</td>
</tr>
<tr>
<td>Joe Young</td>
<td>Justice of the Peace Courts</td>
<td>13,697</td>
<td>25 percent</td>
</tr>
<tr>
<td>***</td>
<td>Police Court</td>
<td>13,616</td>
<td>-- percent</td>
</tr>
<tr>
<td>E. Johnson</td>
<td>Public Welfare Department</td>
<td>67,929</td>
<td>34 percent</td>
</tr>
<tr>
<td>O. Spear</td>
<td>Care of Prisoners</td>
<td>48,642</td>
<td>50 percent</td>
</tr>
<tr>
<td>J. Bangeman</td>
<td>City-County Health Office</td>
<td>73,091</td>
<td>10 percent</td>
</tr>
<tr>
<td>A. Allen</td>
<td>Street Department</td>
<td>40,300</td>
<td>25 percent</td>
</tr>
</tbody>
</table>

* Annual Report to the State Examiner
** Headquarters, Helena
*** City Clerk's Annual Financial Statement to the State Examiner

Source: Annual Report to the State Examiner, 1963
City Clerk's Annual Financial Statement to the State Examiner

Note: Estimated percentages attributable to liquor were made by officials and heads of departments.
TABLE 6

SUMMARY OF CLASSIFIED CHARGES FOR OFFENSES
BY LIQUOR VIOLATION

<table>
<thead>
<tr>
<th></th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
<th>6</th>
</tr>
</thead>
<tbody>
<tr>
<td>JAN.</td>
<td>--</td>
<td>14</td>
<td>3</td>
<td>10</td>
<td>2</td>
<td>29</td>
</tr>
<tr>
<td>FEB.</td>
<td>6</td>
<td>17</td>
<td>11</td>
<td>3</td>
<td>4</td>
<td>41</td>
</tr>
<tr>
<td>MARCH</td>
<td>4</td>
<td>13</td>
<td>10</td>
<td>14</td>
<td>--</td>
<td>41</td>
</tr>
<tr>
<td>APRIL</td>
<td>9</td>
<td>24</td>
<td>13</td>
<td>4</td>
<td>13</td>
<td>63</td>
</tr>
<tr>
<td>MAY</td>
<td>2</td>
<td>55</td>
<td>9</td>
<td>2</td>
<td>--</td>
<td>68</td>
</tr>
<tr>
<td>JUNE</td>
<td>3</td>
<td>55</td>
<td>17</td>
<td>4</td>
<td>--</td>
<td>79</td>
</tr>
<tr>
<td>JULY</td>
<td>5</td>
<td>43</td>
<td>8</td>
<td>--</td>
<td>1</td>
<td>57</td>
</tr>
<tr>
<td>AUG.</td>
<td>7</td>
<td>57</td>
<td>12</td>
<td>3</td>
<td>10</td>
<td>89</td>
</tr>
<tr>
<td>SEPT.</td>
<td>6</td>
<td>77</td>
<td>29</td>
<td>1</td>
<td>6</td>
<td>69</td>
</tr>
<tr>
<td>OCT.</td>
<td>3</td>
<td>42</td>
<td>30</td>
<td>5</td>
<td>4</td>
<td>84</td>
</tr>
<tr>
<td>NOV.</td>
<td>5</td>
<td>43</td>
<td>22</td>
<td>2</td>
<td>--</td>
<td>72</td>
</tr>
<tr>
<td>DEC.</td>
<td>4</td>
<td>28</td>
<td>16</td>
<td>4</td>
<td>2</td>
<td>54</td>
</tr>
<tr>
<td>TOTAL</td>
<td>54</td>
<td>418</td>
<td>180</td>
<td>52</td>
<td>42</td>
<td>746</td>
</tr>
</tbody>
</table>

Headings (Charges): 1) Driving While Intoxicated
2) Drunk
3) Disturbance & Drunkenness
4) Illegal Possession of Liquor
5) Violation of Per Ordinance
6) Total

Source: Dockets of the Police Court, 1963.

Notes: Total non-liquor-connected charges were 3,730 in 1963. Liquor charges were 746, or 20 percent of the total.
### TABLE 7

**SUMMARY OF COUNTY JAIL PRISONERS FOR LIQUOR OFFENSES BY MONTH, 1963**

<table>
<thead>
<tr>
<th></th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
<th>6</th>
</tr>
</thead>
<tbody>
<tr>
<td>January</td>
<td>393</td>
<td>121</td>
<td>31%</td>
<td>81</td>
<td>24</td>
<td>29%</td>
</tr>
<tr>
<td>February</td>
<td>438</td>
<td>93</td>
<td>21%</td>
<td>84</td>
<td>25</td>
<td>29%</td>
</tr>
<tr>
<td>March</td>
<td>500</td>
<td>151</td>
<td>30%</td>
<td>85</td>
<td>18</td>
<td>21%</td>
</tr>
<tr>
<td>April</td>
<td>430</td>
<td>138</td>
<td>32%</td>
<td>89</td>
<td>18</td>
<td>20%</td>
</tr>
<tr>
<td>May</td>
<td>484</td>
<td>195</td>
<td>40%</td>
<td>96</td>
<td>19</td>
<td>20%</td>
</tr>
<tr>
<td>June</td>
<td>425</td>
<td>246</td>
<td>58%</td>
<td>79</td>
<td>21</td>
<td>26%</td>
</tr>
<tr>
<td>July</td>
<td>482</td>
<td>398</td>
<td>82%</td>
<td>68</td>
<td>31</td>
<td>45%</td>
</tr>
<tr>
<td>August</td>
<td>687</td>
<td>201</td>
<td>29%</td>
<td>92</td>
<td>25</td>
<td>27%</td>
</tr>
<tr>
<td>September</td>
<td>613</td>
<td>205</td>
<td>33%</td>
<td>90</td>
<td>30</td>
<td>33%</td>
</tr>
<tr>
<td>October</td>
<td>516</td>
<td>276</td>
<td>53%</td>
<td>82</td>
<td>20</td>
<td>24%</td>
</tr>
<tr>
<td>November</td>
<td>678</td>
<td>211</td>
<td>31%</td>
<td>91</td>
<td>17</td>
<td>18%</td>
</tr>
<tr>
<td>December</td>
<td>686</td>
<td>234</td>
<td>34%</td>
<td>48</td>
<td>39</td>
<td>81%</td>
</tr>
<tr>
<td>Totals</td>
<td>9,070</td>
<td>2,449</td>
<td>27%</td>
<td>1,129</td>
<td>287</td>
<td>25%</td>
</tr>
</tbody>
</table>

Columns:
1) Total days in jail for all prisoners.
2) Total days in jail because of liquor.
3) Percentage
4) Number arrested on all charges.
5) Number arrested on liquor-connected charges.
6) Percentage

Source: Condensed from records of the Missoula County Jail.
### TABLE 8
A SAMPLE OF MISSOULA COUNTY JAIL RECORDS (NAMES WITHHELD)

<table>
<thead>
<tr>
<th>Date of Arrest</th>
<th>Date of Release</th>
<th>Days in Jail</th>
<th>Date of Arrest</th>
<th>Date of Release</th>
<th>Days in Jail</th>
</tr>
</thead>
<tbody>
<tr>
<td>4- 3-63</td>
<td>8- 5-63</td>
<td>92 *</td>
<td>8-12-63</td>
<td>8-16-63</td>
<td>5 *</td>
</tr>
<tr>
<td>6- 7-63</td>
<td>8- 4-63</td>
<td>57</td>
<td>8-13-63</td>
<td>8-14-63</td>
<td>2 *</td>
</tr>
<tr>
<td>6- 9-63</td>
<td>8- 2-63</td>
<td>43</td>
<td>8-14-63</td>
<td>8-14-63</td>
<td>1 *</td>
</tr>
<tr>
<td>7-16-63</td>
<td>8-14-63</td>
<td>32</td>
<td>7-20-63</td>
<td>8-18-63</td>
<td>30</td>
</tr>
<tr>
<td>7-19-63</td>
<td>8- 2-63</td>
<td>13</td>
<td>8- 6-63</td>
<td>8-15-63</td>
<td>8</td>
</tr>
<tr>
<td>7-20-63</td>
<td>8- 9-63</td>
<td>20</td>
<td>8-10-63</td>
<td>8-23-63</td>
<td>14</td>
</tr>
<tr>
<td>7-30-63</td>
<td>8- 5-63</td>
<td>6 *</td>
<td>8-10-63</td>
<td>8-22-63</td>
<td>13</td>
</tr>
<tr>
<td>8- 1-63</td>
<td>8- 2-63</td>
<td>2</td>
<td>8-12-63</td>
<td>8-16-63</td>
<td>5</td>
</tr>
<tr>
<td>8- 2-63</td>
<td>8- 2-63</td>
<td>1</td>
<td>8-14-63</td>
<td>8-19-63</td>
<td>6</td>
</tr>
<tr>
<td>8- 2-63</td>
<td>8- 5-63</td>
<td>4</td>
<td>8-14-63</td>
<td>8-15-63</td>
<td>2</td>
</tr>
<tr>
<td>8- 3-63</td>
<td>8- 5-63</td>
<td>6</td>
<td>8-15-63</td>
<td>8-15-63</td>
<td>1</td>
</tr>
<tr>
<td>8- 6-63</td>
<td>8- 8-63</td>
<td>3</td>
<td>8-17-63</td>
<td>8-19-63</td>
<td>3 *</td>
</tr>
<tr>
<td>8- 7-63</td>
<td>8- 7-63</td>
<td>1</td>
<td>8-17-63</td>
<td>8-19-63</td>
<td>3 *</td>
</tr>
<tr>
<td>8- 7-63</td>
<td>8- 7-63</td>
<td>1</td>
<td>8-17-63</td>
<td>8-17-63</td>
<td>1</td>
</tr>
<tr>
<td>8- 7-63</td>
<td>8- 7-63</td>
<td>1 *</td>
<td>8-17-63</td>
<td>8-20-63</td>
<td>4</td>
</tr>
<tr>
<td>8- 9-63</td>
<td>8-10-63</td>
<td>2</td>
<td>8-18-63</td>
<td>8-20-63</td>
<td>3</td>
</tr>
<tr>
<td>8-10-63</td>
<td>8-12-63</td>
<td>3</td>
<td>8-19-63</td>
<td>8-19-63</td>
<td>1</td>
</tr>
<tr>
<td>8-11-63</td>
<td>8-11-63</td>
<td>1 *</td>
<td>8-19-63</td>
<td>8-19-63</td>
<td>1</td>
</tr>
<tr>
<td>8-11-63</td>
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<td>8-19-63</td>
<td>8-20-63</td>
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<tr>
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<td>8-31-63</td>
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</tr>
<tr>
<td>8-21-63</td>
<td>8-21-63</td>
<td>1 *</td>
<td>8-31-63</td>
<td>8-31-63</td>
<td>1 *</td>
</tr>
<tr>
<td>8-21-63</td>
<td>8-21-63</td>
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<td>8-31-63</td>
<td>8-31-63</td>
<td>1 *</td>
</tr>
<tr>
<td>8-22-63</td>
<td>8-22-63</td>
<td>1</td>
<td>Highway Patrol Prisoners</td>
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<td>8-25-63</td>
<td>30 *</td>
</tr>
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<td>8- 7-63</td>
<td>8-29-63</td>
<td>22</td>
<td>8-17-63</td>
<td>8-17-63</td>
<td>1 *</td>
</tr>
<tr>
<td>8-12-63</td>
<td>8-26-63</td>
<td>14</td>
<td>8-23-63</td>
<td>8-25-63</td>
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</tr>
<tr>
<td>8-16-63</td>
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<td>8-25-63</td>
<td>8-25-63</td>
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</tr>
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<td>8-31-63</td>
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</tr>
<tr>
<td>8-21-63</td>
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<td>Federal Prisoners</td>
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<td>8- 9-63</td>
<td>8-13-63</td>
<td>5</td>
</tr>
<tr>
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</tr>
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<td>8-26-63</td>
<td>3 *</td>
<td>City Prisoners</td>
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</tr>
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<td>5</td>
<td>7- 8-63</td>
<td>8- 6-63</td>
<td>28 *</td>
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<tr>
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<td>8-28-63</td>
<td>2</td>
<td>7-28-63</td>
<td>8- 6-63</td>
<td>9 *</td>
</tr>
</tbody>
</table>
Table 8 continued...

<table>
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<tr>
<th>Date of Arrest</th>
<th>Date of Release</th>
<th>Days in Jail</th>
<th>Date of Arrest</th>
<th>Date of Release</th>
<th>Days in Jail</th>
</tr>
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<tr>
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<td>7-29-63</td>
<td>8-2-63</td>
<td>5 *</td>
</tr>
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<td>7-31-63</td>
<td>8-1-63</td>
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</tr>
<tr>
<td>8-30-63</td>
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<td>7-31-63</td>
<td>8-9-63</td>
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<tr>
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<td>8-19-63</td>
<td>12</td>
<td>8-4-63</td>
<td>8-8-63</td>
<td>4 *</td>
</tr>
<tr>
<td>8-9-63</td>
<td>8-19-63</td>
<td>10</td>
<td>8-6-63</td>
<td>8-6-63</td>
<td>1</td>
</tr>
<tr>
<td>8-10-63</td>
<td>8-13-63</td>
<td>4</td>
<td>8-17-63</td>
<td>8-18-63</td>
<td>2 *</td>
</tr>
<tr>
<td>8-10-63</td>
<td>8-12-63</td>
<td>3 *</td>
<td>8-25-63</td>
<td>8-29-63</td>
<td>5 *</td>
</tr>
<tr>
<td>8-13-63</td>
<td>8-13-63</td>
<td>1</td>
<td>8-26-63</td>
<td>8-27-63</td>
<td>2</td>
</tr>
<tr>
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<td>8-27-63</td>
<td>8-28-63</td>
<td>2</td>
</tr>
<tr>
<td>8-16-63</td>
<td>8-21-63</td>
<td>5 *</td>
<td>8-28-63</td>
<td>8-30-63</td>
<td>3</td>
</tr>
</tbody>
</table>

Source: Records of Missoula County Jail

Note: * = Arrested on liquor-connected charges such as disturbance and drunk, drunk, driving while intoxicated, illegal possession of liquor, and violation of bar ordinances.
TABLE 9

COST OF REMOVAL OF BEER CANS AND LIQUOR BOTTLES
FROM CITY STREETS, SIDEWALKS, PARKS, RECREATIONAL
AREAS, COUNTY ROADS AND STATE HIGHWAYS IN THIS COUNTY

<table>
<thead>
<tr>
<th>Reference</th>
<th>Area</th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
<th>6</th>
</tr>
</thead>
<tbody>
<tr>
<td>L. Jourdonnaï</td>
<td>City Parks</td>
<td>25</td>
<td>25</td>
<td>2</td>
<td>$2.00</td>
<td>$2,500</td>
<td></td>
</tr>
<tr>
<td>B. Clinkingbeard</td>
<td>County Roads</td>
<td>1</td>
<td>17</td>
<td>10</td>
<td>3.00</td>
<td>610</td>
<td></td>
</tr>
<tr>
<td>F. Allen</td>
<td>City Streets,</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Alleys &amp;</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Sidewalks</td>
<td>3</td>
<td>*</td>
<td>*</td>
<td></td>
<td>10,075</td>
<td></td>
</tr>
<tr>
<td>J. Lawrence</td>
<td>State Highways</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>in the County</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>W. Ensign</td>
<td>Missoula</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>D. Owen</td>
<td>Nine Mile</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Ranger Dist.</td>
<td>2</td>
<td>27</td>
<td>4</td>
<td>2.00</td>
<td>336</td>
<td></td>
</tr>
<tr>
<td>J. Chamberlain</td>
<td>Bonita R. S.</td>
<td>1</td>
<td>17</td>
<td>4</td>
<td>2.00</td>
<td>136</td>
<td></td>
</tr>
<tr>
<td>K. Haffly</td>
<td>Lolo R. S.</td>
<td>2</td>
<td>17</td>
<td>4</td>
<td>2.50</td>
<td>340</td>
<td></td>
</tr>
<tr>
<td>D. Minister</td>
<td>Seeley Lake</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Ranger Station</td>
<td>8</td>
<td>17</td>
<td>10</td>
<td>2.35</td>
<td>3,196</td>
<td></td>
</tr>
<tr>
<td>D. Minister</td>
<td>Seeley Lake</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Ranger Station (Part Time)</td>
<td>2</td>
<td>17</td>
<td>7</td>
<td>2.35</td>
<td>559</td>
<td></td>
</tr>
</tbody>
</table>

Totals                  | 46 | -- | -- | -- | $20,388 |

Column Headings: 1) Area
2) Men Hired
3) Time in Weeks
4) Man Hour Per Week
5) Rate of Pay
6) A. S. C. Total

Source: Data obtained from heads of offices and districts.
Note: * = Estimated
Appendix A

Tables 19 - 30
TABLE 10
TOTAL FEDERAL TAXES COLLECTED IN MISSOULA COUNTY FROM SALES OF BONDED WHISKEY (100 PERCENT PROOF)

<table>
<thead>
<tr>
<th>(Cases of Fifths)</th>
<th>( \frac{4481 \times 12}{5} = 10,754.4 ) Gallons</th>
</tr>
</thead>
<tbody>
<tr>
<td>(Cases of Pints)</td>
<td>( \frac{122 \times 12}{8} = 183.0 ) Gallons</td>
</tr>
<tr>
<td>(Cases of 2/5 Fifths)</td>
<td>( \frac{157 \times 12}{10} = 188.4 ) Gallons</td>
</tr>
<tr>
<td>(Cases of 1/10 Pints)</td>
<td>( \frac{7 \times 12}{80} = 1.05 ) Gallons</td>
</tr>
</tbody>
</table>

\[ 11,126.85 \text{ Gallons sold in the state.} \]

\[ 1.00 \times 11,126.85 = 5,563.4250 \text{ proof gallons} \]

\[ 5,563 \times \$10.50 = \$58,411.50 \text{ tax paid by the people of the state.} \]

\[ 58,411.50 \times 0.0676 = \$3,948,617400 \text{ paid by Missoula County.} \]

Missoula County share is \$3,949. of federal taxes on Bonded Whiskey.

Source: Montana Liquor Control Board, pp. 22-23.
TABLE 11

TOTAL FEDERAL TAX COLLECTED IN MISSOULA COUNTY FROM SALES OF STRAIGHT WHISKEY (86 PERCENT PROOF)

<table>
<thead>
<tr>
<th>(Cases of Gallons)</th>
<th>( \frac{149 \times 12}{1} ) = 1,788. Gallons</th>
</tr>
</thead>
<tbody>
<tr>
<td>(Cases of 1/2 Gallons)</td>
<td>( \frac{600 \times 12}{2} ) = 3,600. Gallons</td>
</tr>
<tr>
<td>(Cases of 1/4 Gallons)</td>
<td>( \frac{32 \times 12}{4} ) = 96. Gallons</td>
</tr>
<tr>
<td>(Cases of Fifths)</td>
<td>( \frac{93,339 \times 12}{5} ) = 224,013.6 Gallons</td>
</tr>
<tr>
<td>(Cases of Pints)</td>
<td>( \frac{6,983 \times 12}{8} ) = 10,474.5 Gallons</td>
</tr>
<tr>
<td>(Cases of 1/2 Fifths)</td>
<td>( \frac{1,892 \times 12}{10} ) = 2,270.4 Gallons</td>
</tr>
<tr>
<td>(Cases of 1/2 Pints)</td>
<td>( \frac{4,512 \times 12}{16} ) = 3,384. Gallons</td>
</tr>
<tr>
<td>(Cases of 1/10 Pints)</td>
<td>( \frac{267 \times 12}{80} ) = 40.05 Gallons</td>
</tr>
<tr>
<td>245,665.55 gallons sold in the state</td>
<td></td>
</tr>
</tbody>
</table>

\( \frac{.86 \times 245,665.55}{2} \) = 105,636 proof gallons

105,636 x $10.50 = $1,109,178.00 paid by people of the state.

$1,109,178 x 0.0676 = $74,980.4

$74,980.00 paid by people of Missoula County.

Source: Montana Liquor Control Board, pp. 22-23.
TABLE 12

TOTAL FEDERAL TAX COLLECTED IN MISSOULA COUNTY FROM SALES OF BLENDED WHISKEY (86 PERCENT PROOF)

(Cases of 1/2 Gallons) \( \frac{339 \times 12}{2} = 2,034 \) Gallons

(Cases of 1/4 Gallons) \( \frac{22,259 \times 12}{4} = 66,777 \) Gallons

(Cases of 1/5 Gallons) \( \frac{50,963 \times 12}{5} = 122,311.2 \) Gallons

(Cases of Pints) \( \frac{9,200 \times 12}{5} = 13,800 \) Gallons

(Cases of 1/2 Fifths) \( \frac{135 \times 12}{10} = 162 \) Gallons

(Cases of 1/2 Pints) \( \frac{7,621 \times 12}{16} = 5,715.75 \) Gallons

(Cases of 1/10 Pints) \( \frac{219 \times 12}{80} = 32.85 \) Gallons

\( \frac{36 \times 210,833}{2} = 90,658 \) proof gallons sold in the state

\( 90,658 \times 10.50 = 951,909.00 \) paid by consumers in the state.

\( \frac{951,909}{9} \times 0.0676 = 64,349.0484 \)

Consumers of Blended Whiskey in Missoula County paid \$64,349.

Source: Montana Liquor Control Board, pp. 22-23.
TABLE 13

TOTAL FEDERAL TAX COLLECTED IN MISSOULA COUNTY FROM SALES OF CANADIAN WHISKEY (86.6 PERCENT PROOF)

\[
\begin{align*}
\text{(Cases of 1/2 Gallons)} & \quad \frac{66 \times 12}{2} = 396. \text{ Gallons} \\
\text{(Cases of Fifths)} & \quad \frac{16,725 \times 12}{5} = 40,140. \text{ Gallons} \\
\text{(Cases of 1/2 Fifths)} & \quad \frac{526 \times 12}{10} = 631.2 \text{ Gallons} \\
\text{(Cases of 1/10 Pints)} & \quad \frac{24 \times 12}{80} = 3.6 \text{ Gallons}
\end{align*}
\]

\[
41,170.8 \text{ Gallons sold in Montana}
\]

\[
\frac{41,170.8}{2} = 17,868 \text{ proof gallons sold in the state.}
\]

\[
17,868 \times \$10.50 = \$187,614.00 \text{ paid by people of the state.}
\]

\[
\$187,614 \times 0.0676 = \$12,682.7064
\]

Consumers of Canadian Whiskey in Missoula County paid the Federal Government $12,683.

Source: Montana Liquor Control Board, pp. 22-23.
TABLE 14

TOTAL FEDERAL TAX COLLECTED IN MISSOULA COUNTY FROM SALES OF SCOTCH WHISKEY (86.6 PERCENT PROOF)

| (Cases of 1/2 Gallons) | \( \frac{5 \times 12}{2} = 36 \) | Gallons |
| (Cases of Quarts)      | \( \frac{63 \times 12}{4} = 189 \) | Gallons |
| (Cases of Fifths)      | \( \frac{13,209 \times 12}{5} = 31,699.2 \) | Gallons |
| (Cases of 1/2 Fifths)  | \( \frac{260 \times 12}{10} = 310 \) | Gallons |
| (Cases of 1/10 Pints)  | \( \frac{25 \times 12}{80} = 3.75 \) | Gallons |

\[ 32,237.95 \text{ Gallons sold in Montana} \]

\[ \frac{868 \times 32,238}{2} = 13,991 \text{ proof gallons sold in Montana.} \]

13,991 x $10.50 = $146,905.50 paid by people of the state.

$146,905.5 \times 0.0676 = $9,930.81180

Consumers of Scotch Whiskey in Missoula County paid $9,931. in federal taxes.

Source: Montana Liquor Control Board, pp. 22-23.
**TABLE 15**

TOTAL FEDERAL TAX COLLECTED IN MISSOULA COUNTY
FROM SALES OF GIN AND GIN SPECIALTIES (90 PERCENT PROOF)

<table>
<thead>
<tr>
<th>(Cases of 1/2 Gallons)</th>
<th>( \frac{77 \times 12}{2} = 462 ) Gallons</th>
</tr>
</thead>
<tbody>
<tr>
<td>(Cases of Quarts)</td>
<td>( \frac{4,800 \times 12}{4} = 14,400 ) Gallons</td>
</tr>
<tr>
<td>(Cases of Fifths)</td>
<td>( \frac{14,398 \times 12}{5} = 34,555.2 ) Gallons</td>
</tr>
<tr>
<td>(Cases of Pints)</td>
<td>( \frac{400 \times 12}{8} = 600 ) Gallons</td>
</tr>
<tr>
<td>(Cases of 1/2 Fifths)</td>
<td>( \frac{6.54 \times 12}{10} = 78.48 ) Gallons</td>
</tr>
<tr>
<td>(Cases of 1/2 Pints)</td>
<td>( \frac{231 \times 12}{16} = 173.25 ) Gallons</td>
</tr>
<tr>
<td>(Cases of 1/10 Pints)</td>
<td>( \frac{13 \times 12}{80} = 1.95 ) Gallons</td>
</tr>
</tbody>
</table>

50,977.20 Gallons sold in Montana

\[ \frac{90 \times 50,977}{2} = 22,939.65 \text{ proof gallons sold in the state.} \]

22,940 \times \$10.50 = \$240,870.00 paid by people of the state.

\$240,870 \times 0.0676 = \$16,282.8120

Consumers of Gin in Missoula County paid \$16,283 in federal taxes.

*Source: Montana Liquor Control Board, pp. 22-23.*

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TABLE 16

TOTAL FEDERAL TAX COLLECTED IN MISSOULA COUNTY
FROM SALES OF VODKA (85 PERCENT PROOF)

(Cases of 1/2 Gallons) \( \frac{26 \times 12}{2} = 156 \) Gallons
(Cases of Quarts) \( \frac{11,277 \times 12}{4} = 35,932 \) Gallons
(Cases of Fiths) \( \frac{26,521 \times 12}{5} = 63,650.4 \) Gallons
(Cases of Pints) \( \frac{2,163 \times 12}{8} = 3,244.5 \) Gallons
(Cases of 1/2 Fifths) \( \frac{2,454 \times 12}{10} = 2,944.8 \) Gallons
(Cases of 1/2 Pints) \( \frac{213 \times 12}{16} = 159.75 \) Gallons
(Cases of 1/10 Pints) \( \frac{77 \times 12}{80} = 11.55 \) Gallons

\[ 106,098.00 \text{ Gallons sold in Montana} \]

\( 0.85 \times 106,098 = 45,091.5 \) proof gallons sold in the state.

\[ 45,091 \times \$10.50 = \$473,455.50 \] paid by people in the state.
\[ \$473,455 \times 0.0676 = \$32,005.5580 \]

Consumers of Vodka in Missoula County paid \$32,005 in federal taxes.

Source: Montana Liquor Control Board, pp. 22-23.
TABLE 17

TOTAL FEDERAL TAX COLLECTED IN MISSOULA COUNTY FROM SALES OF BRANDY (80 PERCENT PROOF)

<table>
<thead>
<tr>
<th>Description</th>
<th>Calculation</th>
<th>Result</th>
</tr>
</thead>
<tbody>
<tr>
<td>(Cases of 1/2 Gallons)</td>
<td>$\frac{77 \times 12}{2}$</td>
<td>462 Gallons</td>
</tr>
<tr>
<td>(Cases of Quarts)</td>
<td>$\frac{16 \times 12}{4}$</td>
<td>48 Gallons</td>
</tr>
<tr>
<td>(Cases of Fifths)</td>
<td>$\frac{16,296 \times 12}{5}$</td>
<td>39,110.4 Gallons</td>
</tr>
<tr>
<td>(Cases of Pints)</td>
<td>$\frac{1 \times 12}{8}$</td>
<td>1.5 Gallons</td>
</tr>
<tr>
<td>(Cases of 1/2 Fifths)</td>
<td>$\frac{1,599 \times 12}{10}$</td>
<td>1,918.8 Gallons</td>
</tr>
<tr>
<td>(Cases of 1/2 Pints)</td>
<td>$\frac{1 \times 12}{16}$</td>
<td>0.75 Gallons</td>
</tr>
<tr>
<td>(Cases of 1/10 Pints)</td>
<td>$\frac{22 \times 12}{80}$</td>
<td>3.30 Gallons</td>
</tr>
</tbody>
</table>

$\frac{41,544.75}{2} = 16,618.00$ proof gallons sold in Montana.

16,618 x $10.50 = $174,489.00 paid by people in the state.

$174,489 x 0.0676 = $11,795.4564

Consumers of Brandy in Missoula County paid $11,795 in federal taxes.

Source: Montana Liquor Control Board, pp. 22-23.
TABLE 18

TOTAL FEDERAL TAX COLLECTED IN MISSOULA COUNTY FROM SALES OF RUM (85 PERCENT PROOF)

| (Cases of 1/2 Gallons) | $\frac{3 \times 12}{2}$ = 48. Gallons |
| (Cases of Fifths)      | $\frac{5 \times 172 \times 12}{5}$ = 12,412.8 Gallons |
| (Cases of 1/2 Fifths)  | $\frac{389 \times 12}{10}$ = 466.8 Gallons |
| (Cases of 1/10 Pints)  | $\frac{3 \times 12}{80}$ = 1.2 Gallons |

12,928.8 Gallons sold in Montana

\( \frac{.85 \times 12,929}{2} = 5,495 \) proof gallons sold in the state.

5,495 x $10.50 = $57,697.50 paid by people in the state.

$57,697.50 x 0.0676 = $3,900

Consumers of Rum in Missoula County paid $3,900 in federal taxes.

Source: Montana Liquor Control Board, pp. 22-23
TABLE 19

TOTAL FEDERAL TAX COLLECTED IN MISSOULA COUNTY
FROM SALES OF CORDIALS AND LIQUEURS (60 PERCENT PROOF)

| (Cases of Quarts) | $765 \times \frac{12}{4} = 2,295.$ Gallons |
| (Cases of Fifths) | $9,273 \times \frac{12}{5} = 22,255.2$ Gallons |
| (Cases of 1/2 Fifths) | $156 \times \frac{12}{10} = 187.2$ Gallons |
| (Cases of 1/2 Pints) | $49 \times \frac{12}{15} = 36.75$ Gallons |
| (Cases of 1/10 Pints) | $31 \times \frac{12}{80} = 4.65$ Gallons |

$24,778.70$ Gallons sold in Montana

$0.60 \times 24,779 = 7,433.70$ proof gallons sold in the state.

$7,434 \times \$10.50 = \$78,057.00$ paid by people in the state.

$\frac{78,057}{0.0676} = \$5,276.6532$

Consumers of Cordials and Liqueurs in Missoula County paid $\$5,277$ in federal taxes.

Source: Montana Liquor Control Board, pp. 22-23.
TABLE 20

TOTAL FEDERAL TAX COLLECTED IN MISSOULA COUNTY FROM SALES OF SPECIALTIES (50 PERCENT PROOF)

(Cases of Gallons) \( \frac{48 \times 12}{1} = 576 \) Gallons
(Cases of Fiths) \( \frac{486 \times 12}{5} = 1,166.4 \) Gallons
(Cases of Pints) \( \frac{2 \times 12}{8} = 3.0 \) Gallons
(Cases of 1/10 Pints) \( \frac{7 \times 12}{80} = 1.05 \) Gallons

1,746.45 Gallons sold in the state.

\( \frac{.50 \times 1,746.45}{2} = 436.6125 \) proof gallons sold in the state.

437 \( \times \) \$10.50 = \$4,588.50 paid by people in the state.

\$4,588 \( \times \) 0.0676 = \$310.1488

Consumers of Specialties in Missoula County paid \$310 in federal taxes.

Source: Montana Liquor Control Board, pp. 22-23.
TABLE 21
TOTAL FEDERAL TAX COLLECTED IN MISSOULA COUNTY
FROM SALES OF CHAMPAGNE AND SPARKLING BURGUNDY
($3.40 PER WINE GALLON)

(Cases of 1/2 Gallons) $\frac{138 \times 12}{2} = 823. \text{ Gallons}
(Cases of Fifths) $\frac{1,895 \times 12}{5} = 4,548. \text{ Gallons}
(Cases of 1/2 Fifths) $\frac{248 \times 12}{10} = 297.6 \text{ Gallons}
(Cases of 1/2 Pints) $\frac{42 \times 12}{16} = 31.5 \text{ Gallons}

5,705.1 Gallons sold in the state.

5,705 x $3.40 = $19,397.00 paid by the people of Montana.
$19,397 x 0.0676 = $1,311.

Consumers of Champagne and Sparkling Burgundy in Missoula County paid $1,311 in federal taxes.

Source: Montana Liquor Control Board, pp. 22-23.
<table>
<thead>
<tr>
<th>Case Type</th>
<th>Quantity (Cases)</th>
<th>Total Gallons</th>
</tr>
</thead>
<tbody>
<tr>
<td>1/2 Gallons</td>
<td>33.777 x 12</td>
<td>202,662</td>
</tr>
<tr>
<td>1/4 Gallons</td>
<td>50 x 12</td>
<td>150</td>
</tr>
<tr>
<td>FIFTHS</td>
<td>68.863 x 12</td>
<td>165,271.2</td>
</tr>
<tr>
<td>PINTS</td>
<td>175 x 12</td>
<td>262.5</td>
</tr>
<tr>
<td>1/2 FIFTHS</td>
<td>768 x 12</td>
<td>921.6</td>
</tr>
<tr>
<td>1/2 PINTS</td>
<td>5 x 12</td>
<td>3.75</td>
</tr>
<tr>
<td>1/10 PINTS</td>
<td>46 x 12</td>
<td>6.9</td>
</tr>
</tbody>
</table>

**Total Gallons sold in Montana:**

\[369,277.95\] Gallons

\[369,278 \times 0.67 = \$247,416.26\] paid by people in the state.

\[\$247,416 \times 0.0676 = \$16,725.3216\]

Consumers of Wines and Vermouths in Missoula County paid \$16,725 in federal taxes.

*Source: Montana Liquor Control Board, pp. 22-23.*
TABLE 23
TOTAL FEDERAL TAX COLLECTED IN MISSOULA COUNTY FROM MISCELLANEOUS SALES ($9.00 PER 31 GALLON BARREL)

(Cases of 1/2 Fifths) \[ \frac{2.641 \times 12}{10} = 3.169.2 \text{ Gallons} \]
(Cases of 1/2 Pints) \[ \frac{105 \times 12}{16} = 78.75 \text{ Gallons} \]
(Cases of 3-1/2 OZ.) \[ \frac{143 \times 12}{1/0.027} = 43.42 \text{ Gallons} \]

\[ 3,291.37 \text{ Gallons sold in Montana} \]

\[ \frac{3.291 \times $9.00}{31} = $954 \text{ paid by the people of Montana} \]

\[ $954 \times 0.0676 = $64.4904 \]

Missoula County's share of federal taxes on Miscellaneous sales is $64.00.

Source: Montana Liquor Control Board, pp. 22-23.
TABLE 24

NUMBER OF GALLONS OF BEER SOLD IN MISSOULA COUNTY IN 1963 IS 868,374
($9.00 ON 31 GALLON BARRELS)

\[
\frac{868,374}{31} = 28,012 	ext{ barrels.}
\]

\[
28,012 \times \$9.00 = \$252,108.
\]

Federal tax paid by consumers of beer in Missoula County was \$252,108.

Source: Estimated weekly sales of beer by retailers. See Appendix "B" - Tables 26-30.
### Table 25

**Total Federal Taxes Collected on Alcoholic Beverages in Montana and Missoula County During 1963**

<table>
<thead>
<tr>
<th>Class</th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bonded Whiskey</td>
<td>100%</td>
<td>11,127</td>
<td>5,563</td>
<td>$58,411.50</td>
<td>$3,949</td>
</tr>
<tr>
<td>Straight Whiskey</td>
<td>86%</td>
<td>245,665</td>
<td>105,636</td>
<td>1,109,178.00</td>
<td>74,980</td>
</tr>
<tr>
<td>Blended Whiskey</td>
<td>86%</td>
<td>120,833</td>
<td>90,658</td>
<td>951,909.00</td>
<td>64,349</td>
</tr>
<tr>
<td>Canadian Whiskey</td>
<td>86.8%</td>
<td>41,171</td>
<td>17,868</td>
<td>187,614.00</td>
<td>12,683</td>
</tr>
<tr>
<td>Scotch Whiskey</td>
<td>86.8%</td>
<td>32,238</td>
<td>13,991</td>
<td>146,905.00</td>
<td>9,931</td>
</tr>
<tr>
<td>Gin</td>
<td>90%</td>
<td>50,977</td>
<td>22,939</td>
<td>240,870.00</td>
<td>16,283</td>
</tr>
<tr>
<td>Vodka</td>
<td>85%</td>
<td>106,098</td>
<td>45,091</td>
<td>473,455.00</td>
<td>32,005</td>
</tr>
<tr>
<td>Brandy</td>
<td>80%</td>
<td>41,545</td>
<td>16,618</td>
<td>174,489.00</td>
<td>11,795</td>
</tr>
<tr>
<td>Rum</td>
<td>85%</td>
<td>12,929</td>
<td>5,495</td>
<td>57,697.00</td>
<td>3,900</td>
</tr>
<tr>
<td>Cordials &amp; Liqueurs</td>
<td>60%</td>
<td>24,779</td>
<td>7,434</td>
<td>78,057.00</td>
<td>5,277</td>
</tr>
<tr>
<td>Specialties</td>
<td>50%</td>
<td>1,746</td>
<td>436</td>
<td>4,582.00</td>
<td>310</td>
</tr>
</tbody>
</table>

| Total | 777,904 | 331,729 | $3,483,173.50 | $235,462 |

**Headings:**
1. Estimated Percentage Proof
2. Gallons Sold in Montana
3. Proof Gallons Sold in Montana
4. Federal Tax Paid by People of Montana
5. Federal Tax Paid by People of Missoula County

**Note:** Estimates of percentage proof in each liquor category were made by Robert Craig, Assistant Manager of State Liquor Store, Missoula, Montana.

### TABLE 26

**BEER SALES BY ON- SALE BEER ONLY OUTLETS IN MISSOULA COUNTY 1963**

<table>
<thead>
<tr>
<th>Name of Retailer</th>
<th>Annual Fees for Local Licenses</th>
<th>Estimated Weekly Sales in Cases</th>
</tr>
</thead>
<tbody>
<tr>
<td>Alcan Club, Frenchtown</td>
<td>$100</td>
<td>35</td>
</tr>
<tr>
<td>Dishman's Corner, Lolo</td>
<td>100</td>
<td>*</td>
</tr>
<tr>
<td>Evaro Bar, Evaro</td>
<td>100</td>
<td>*</td>
</tr>
<tr>
<td>Gilbert &amp; Dishman, Lolo</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Hot Springs</td>
<td>100</td>
<td>*</td>
</tr>
<tr>
<td>Happy Bungalow, Milltown</td>
<td>100</td>
<td>20</td>
</tr>
<tr>
<td>Hi Ho Club, Frenchtown</td>
<td>100</td>
<td>30</td>
</tr>
<tr>
<td>Jonesy's Potomac Bar Potomac</td>
<td>100</td>
<td>*</td>
</tr>
<tr>
<td>Kozy Korner Bar, Greenough</td>
<td>100</td>
<td>*</td>
</tr>
<tr>
<td>Log Cabin, Seeley Lake</td>
<td>100</td>
<td>20</td>
</tr>
<tr>
<td>Marvin's Tavern, Route #2, Missoula</td>
<td>100</td>
<td>35</td>
</tr>
<tr>
<td>Missoula Country Club, Missoula</td>
<td>50</td>
<td>30</td>
</tr>
<tr>
<td>Nine Mile House, Huson</td>
<td>700</td>
<td>*</td>
</tr>
<tr>
<td>Poor Henry's Bar, Clinton</td>
<td>100</td>
<td>*</td>
</tr>
<tr>
<td>Rock Creek Lodge, Clinton</td>
<td>100</td>
<td>*</td>
</tr>
<tr>
<td>Round Up Bar, Greenough</td>
<td>100</td>
<td>*</td>
</tr>
<tr>
<td>Six Mile Tavern, Huson</td>
<td>100</td>
<td>*</td>
</tr>
<tr>
<td>Swan River Tavern, Seeley Lake</td>
<td>100</td>
<td>30</td>
</tr>
<tr>
<td>Town Tavern, McCarty, Lolo</td>
<td>100</td>
<td>*</td>
</tr>
<tr>
<td>Union Bar, Milltown</td>
<td>100</td>
<td>*</td>
</tr>
</tbody>
</table>

**Total** $1,850

*Note: * = Retailer refused to estimate his weekly sales.
TABLE 27

BEER SALES BY ON-SALE BEER AND HARD LIQUOR OUTLETS IN MISSOULA COUNTY 1963

<table>
<thead>
<tr>
<th>Name of Retailer</th>
<th>Annual Fees for Local License</th>
<th>Estimated Weekly Sales in Cases</th>
</tr>
</thead>
<tbody>
<tr>
<td>Al's Bar</td>
<td>$300</td>
<td>40</td>
</tr>
<tr>
<td>American Veterans of World War II</td>
<td>300</td>
<td>*</td>
</tr>
<tr>
<td>The Cabin, East Missoula</td>
<td>300</td>
<td>90</td>
</tr>
<tr>
<td>Club Chateau, Route #4, Missoula</td>
<td>300</td>
<td>30</td>
</tr>
<tr>
<td>Dog House, Green Acres, Missoula</td>
<td>300</td>
<td>*</td>
</tr>
<tr>
<td>Frontier Lounge, Missoula</td>
<td>300</td>
<td>45</td>
</tr>
<tr>
<td>Hideaway Club, Missoula</td>
<td>300</td>
<td>30</td>
</tr>
<tr>
<td>Kay Bar Resort, Seeley Lake</td>
<td>300</td>
<td>30</td>
</tr>
<tr>
<td>Midway Bar, Milltown</td>
<td>300</td>
<td>20</td>
</tr>
<tr>
<td>93 Tavern, Greenacres, Missoula</td>
<td>300</td>
<td>50</td>
</tr>
<tr>
<td>Reno Inn, Rte. #4, Missoula</td>
<td>300</td>
<td>50</td>
</tr>
<tr>
<td>The Swallow, Route #2, Missoula</td>
<td>300</td>
<td>30</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3,600</td>
</tr>
</tbody>
</table>

**Note:** * = Retailer refused to estimate his weekly sales.
### TABLE 28

**BEER SALES BY OFF-SALE BEER ONLY OUTLETS IN THE CITY OF MISSOULA 1963**

<table>
<thead>
<tr>
<th>Name of Retailer</th>
<th>City License Fee</th>
<th>Weekly Sales in Cases</th>
</tr>
</thead>
<tbody>
<tr>
<td>Albertson's Food Center</td>
<td>$200</td>
<td>125</td>
</tr>
<tr>
<td>Barrett's Pay Less Store</td>
<td>200</td>
<td>100</td>
</tr>
<tr>
<td>Broadway Market</td>
<td>200</td>
<td>30</td>
</tr>
<tr>
<td>Buttrey's Food Stores (2)</td>
<td>400</td>
<td>400</td>
</tr>
<tr>
<td>Candle Bar</td>
<td>200</td>
<td>50</td>
</tr>
<tr>
<td>Don's Food Market</td>
<td>200</td>
<td>50</td>
</tr>
<tr>
<td>Fairway Drive-In</td>
<td>200</td>
<td>*</td>
</tr>
<tr>
<td>Food Center</td>
<td>200</td>
<td>*</td>
</tr>
<tr>
<td>Jack Kirkland</td>
<td>200</td>
<td>*</td>
</tr>
<tr>
<td>Johnson Shopping Center</td>
<td>200</td>
<td>75</td>
</tr>
<tr>
<td>Liberty Bowling Center</td>
<td>200</td>
<td>20</td>
</tr>
<tr>
<td>Main Spot</td>
<td>200</td>
<td>*</td>
</tr>
<tr>
<td>Maverick Bar</td>
<td>200</td>
<td>35</td>
</tr>
<tr>
<td>Morin's Superette</td>
<td>200</td>
<td>*</td>
</tr>
<tr>
<td>Olsen's Grocery</td>
<td>200</td>
<td>30</td>
</tr>
<tr>
<td>Safeway Stores (2)</td>
<td>400</td>
<td>*</td>
</tr>
<tr>
<td>Stop-N-Shop (2)</td>
<td>400</td>
<td>125</td>
</tr>
<tr>
<td>Super Save Markets (2)</td>
<td>400</td>
<td>400</td>
</tr>
<tr>
<td>Worden Super Market</td>
<td>200</td>
<td>210</td>
</tr>
</tbody>
</table>

**Total**                                        | **$4,600**           | **1,650**             |

**Note:** * = Retailer refused to estimate his weekly sales.
TABLE 29

BEER SALES BY ON-SALE BEER AND HARD LIQUOR OUTLETS
IN THE CITY OF MISSOULA 1963

<table>
<thead>
<tr>
<th>Name of Retailer</th>
<th>Local License Fees</th>
<th>Weekly Sales of Beer by the Case</th>
</tr>
</thead>
<tbody>
<tr>
<td>Atlantic Hotel</td>
<td>$500</td>
<td>400</td>
</tr>
<tr>
<td>B. P. O. Elks</td>
<td>500</td>
<td>30</td>
</tr>
<tr>
<td>Club Forty-One</td>
<td>500</td>
<td>35</td>
</tr>
<tr>
<td>Crystal Lounge</td>
<td>500</td>
<td>*</td>
</tr>
<tr>
<td>Curley's Tavern</td>
<td>500</td>
<td>25</td>
</tr>
<tr>
<td>Double Front Bar</td>
<td>500</td>
<td>*</td>
</tr>
<tr>
<td>Eagles</td>
<td>500</td>
<td>140</td>
</tr>
<tr>
<td>Eddie's Club</td>
<td>500</td>
<td>*</td>
</tr>
<tr>
<td>Elbow Room Bar</td>
<td>500</td>
<td>100</td>
</tr>
<tr>
<td>Flame Lounge</td>
<td>500</td>
<td>75</td>
</tr>
<tr>
<td>The Fritz Bar &amp; Lounge</td>
<td>500</td>
<td>30</td>
</tr>
<tr>
<td>Gay Minties Saloon</td>
<td>500</td>
<td>*</td>
</tr>
<tr>
<td>Harold's Club</td>
<td>500</td>
<td>*</td>
</tr>
<tr>
<td>Havana Bar</td>
<td>500</td>
<td>80</td>
</tr>
<tr>
<td>Heidlaus</td>
<td>500</td>
<td>400</td>
</tr>
<tr>
<td>Hellgate Saloon</td>
<td>500</td>
<td>*</td>
</tr>
<tr>
<td>Hotel Florence Bar</td>
<td>500</td>
<td>20</td>
</tr>
<tr>
<td>I n't B Tavern</td>
<td>500</td>
<td>*</td>
</tr>
<tr>
<td>Knights of Columbus</td>
<td>500</td>
<td>*</td>
</tr>
<tr>
<td>Loyal Order of Moose</td>
<td>500</td>
<td>30</td>
</tr>
<tr>
<td>Missoula Club Lunch Room</td>
<td>500</td>
<td>30</td>
</tr>
<tr>
<td>Missoula Hotel Bar</td>
<td>500</td>
<td>30</td>
</tr>
<tr>
<td>Northern Bar &amp; Cocktail Lounge</td>
<td>500</td>
<td>*</td>
</tr>
<tr>
<td>The Oxford</td>
<td>500</td>
<td>50</td>
</tr>
<tr>
<td>Palace Bar</td>
<td>500</td>
<td>*</td>
</tr>
<tr>
<td>Park Hotel Bar &amp; Lounge</td>
<td>500</td>
<td>*</td>
</tr>
<tr>
<td>Red Lion Supper Club</td>
<td>500</td>
<td>*</td>
</tr>
<tr>
<td>Ryman Red's Bar</td>
<td>500</td>
<td>30</td>
</tr>
<tr>
<td>The Shack</td>
<td>500</td>
<td>35</td>
</tr>
<tr>
<td>Silver Dollar Bar</td>
<td>500</td>
<td>25</td>
</tr>
<tr>
<td>Stockman's Bar</td>
<td>500</td>
<td>60</td>
</tr>
<tr>
<td>Sunshine Bar</td>
<td>500</td>
<td>*</td>
</tr>
<tr>
<td>Thunderbird Club</td>
<td>500</td>
<td>*</td>
</tr>
<tr>
<td>Tony's Lounge</td>
<td>500</td>
<td>28</td>
</tr>
<tr>
<td>Top Hat Club</td>
<td>500</td>
<td>*</td>
</tr>
<tr>
<td>Trail's End Bar</td>
<td>500</td>
<td>*</td>
</tr>
<tr>
<td>Treasure State Bowling Center</td>
<td>500</td>
<td>50</td>
</tr>
<tr>
<td>The Turf</td>
<td>500</td>
<td>*</td>
</tr>
<tr>
<td>Union Club</td>
<td>500</td>
<td>*</td>
</tr>
<tr>
<td><strong>Totals</strong></td>
<td><strong>$19,500</strong></td>
<td><strong>1,718</strong></td>
</tr>
</tbody>
</table>

Note: * = Retailer refused to estimate his weekly sales.
There are 31 retailers in the county of Missoula. Seventeen retailers provided beer sales estimates which totaled 625 cases per week, or 36.7 cases per retailer per week. Fourteen retailers refused to make estimates.

Taking the average estimate of 36.7 cases sold per week, a total of 1,147 cases a week is estimated as the total beer sales for retailers in the county. In a year, it is assumed that these 31 retailers sell (1,147 x 52, or) 59,644 cases of beer.

To convert this into gallons, multiply by a factor of 2.25, the number of gallons contained in a case (59,644 x 2.25, or) 134,199. The same is true of the 13 beer retailers in the city limits. Thirteen retailers sold 1,650 cases of beer in a week. Twenty-three refused to make estimates. Therefore, 1,650 x 23 = 2,921 cases, 2,921 x 52 = 151,892 cases in a year. 151,892 x 2.25 = 341,757 gallons.

Also, 20 retailers of beer and hard liquor sold 1,718 cases. Thirty-nine are assumed to have sold 3,354 cases in a week. 3,354 x 52 = 174,408 cases in a year. 174,408 x 2.25 = 392,418 gallons. Total gallons of beer sold in the county is 868,374.
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