



ADMINISTRATIVE RULES OF MONTANA



42.11.104 CALCULATION OF POSTED PRICE

- (1) The posted price of liquor is determined by:
 - (a) adding:
 - (i) the wholesale price as set forth in (2);
 - (ii) the liquor excise tax as determined under 16-1-401, MCA; and
 - (iii) the liquor license tax as determined under 16-1-404, MCA;
 - (b) dividing the total from (a) by the number of individual units within the case; and
 - (c) rounding the total from (b) up to the next nickel increment.
- (2) The wholesale price is determined by:
 - (a) adding:
 - (i) the vendor's current quoted price per case; and
 - (ii) the department's current freight rate per case to agency liquor stores; and
 - (b) multiplying the total from (a) by the state markup as set forth in (3).
- (3) Unless a vendor qualifies for a reduced state markup under ARM 42.11.106, the state markup is as follows:
 - (a) 40.5 percent on any liquor other than fortified or sacramental wine;
 - (b) 51 percent on fortified wine containing more than 16 but no greater than 24 percent alcohol by volume; and
 - (c) 20 percent on sacramental wine containing more than 16 but no greater than 24 percent alcohol by volume.

Authorizing statute(s): 16-1-303, MCA

Implementing statute(s): 16-1-302, 16-1-404, MCA

History: NEW, 1982 MAR p. 1693, Eff. 9/17/82; AMD, 1987 MAR p. 705, Eff. 5/29/87; AMD, 2003 MAR p. 2899, Eff. 12/25/03; AMD, 2007 MAR p. 478, Eff. 4/13/07; AMD, 2011 MAR p. 451, Eff. 3/25/11; AMD, 2014 MAR p. 2793, Eff. 11/7/14; AMD, 2015 MAR p. 2093, Eff. 11/26/15; AMD, 2020 MAR p. 1745, Eff. 9/26/20.