

Agency 035 - LIQUOR CONTROL COMMISSION

STATUTORY AUTHORITY:

Article XXI of the United States Constitution reserves for the individual states power to (1) regulate the transportation or importation of alcoholic liquor into this state when such alcoholic liquor is intended for delivery or use within the state, (2) promote adequate, economical, and efficient service by licensees selling alcoholic liquor within the State of Nebraska without unjust or undue discrimination, preference, or advantage, (3) generate revenue by imposing an excise tax upon alcoholic liquor, and (4) promote the health, safety, and welfare of the people of the state and encourage temperance in the consumption of alcoholic liquor by sound and careful control and regulation of the manufacture, distribution, and sale of alcoholic liquor.

VISION:

The vision of the Nebraska Liquor Control Commission is to provide Nebraska citizens and industry members access to an open avenue in assistance and information in their needs of licensing to engage in the distribution of alcoholic beverages.

MISSION AND PRINCIPLES:

The mission of the Nebraska Liquor Control Commission is to regulate and control the alcoholic beverage industry and beverages within and into the State of Nebraska in an efficient, effective manner in order to promote the public health, safety and welfare. Commission principles include that the Nebraska Liquor Control Act shall be liberally construed to the end that the health, safety and welfare of the people of the State of Nebraska and encourage temperance in the consumption of alcoholic liquor is fostered and promoted by sound and careful control and regulation of the manufacturer, sale and distribution of alcoholic liquor.

GOALS:

The Commission is charged by the Legislature as follows: 1. To regulate the transportation or importation of alcoholic liquor into this state when such alcoholic liquor is intended for delivery or use within the state. 2. Promote adequate, economical and efficient service by licensees selling alcoholic liquor within the State of Nebraska without unjust or undue discrimination, preference or advantage. 3. Generate revenue by imposing an excise tax upon alcoholic liquor.

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Financial Data

	FY14 Actual	FY15 Approp	FY16 Request	FY16 Recomm	FY17 Request	FY17 Recomm
Operations Funding						
General Fund	937,877	1,046,759	1,174,606	1,075,029	1,174,606	1,095,961
Cash Fund	59,405	70,719	70,719	70,719	70,719	70,719
Federal Fund	0	0	0	0	0	0
Revolving Fund	0	0	0	0	0	0
Other Fund	0	0	0	0	0	0
Total Operations	997,283	1,117,478	1,245,325	1,145,748	1,245,325	1,166,680
Aid Funding						
General Fund	0	0	0	0	0	0
Cash Fund	0	0	0	0	0	0
Federal Fund	0	0	0	0	0	0
Revolving Fund	0	0	0	0	0	0
Other Fund	0	0	0	0	0	0
Total Aid Funding	0	0	0	0	0	0
Total Funding						
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Program 073 - LICENSING & REGULATION

PROGRAM DESCRIPTION:

The agency program consists of four major fields of activity.

AUDIT - Conduct Field Audit Examinations of Wholesale Licensees, Craft Brewery, Manufacture, Farm Winery, Micro Distillery, Cigar Bars and Retail Licensees.

LEGAL - Conduct hearings to determine any violations or infractions for persons licensed under the act. Call upon other administrative departments of the state, county, cities, county sheriff, city police and other law enforcement agencies for assistance as the commission may deem necessary in the performance of its duties.

LICENSING/ENFORCEMENT - Receive and process applications according to statute.

REVENUE - Collect and audit all State Excise Taxes levied on Beer, Wine and Spirits.

PROGRAM OBJECTIVES:

The objectives for the divisions are as follows:

- **AUDIT** - Insure superior compliance among all license holders.
- **LEGAL** - Insure all regulations are meaningful up to date and effective to promote adequate, economical, and efficient service by licensees selling alcoholic liquor within the State of Nebraska without unjust or undue discrimination, preference, or advantage.
- **LICENSING/ENFORCEMENT** - Process all applications; updates and inquiries in a timely manner according to statutes, rules and regulations and policy/procedures.
- **REVENUE** - Deposit and process State Excise Taxes within three (3) days of receipt or less. Insure all Excise Taxes are being remitted.

PERFORMANCE MEASURES:

Audits

Wholesale Beer, Wine, Spirit licensees are audited to insure all state excise taxes are remitted accurately and to encourage voluntary compliance.

Legal

Case reports: are received from law enforcement or complaints from the public. These are reviewed and may be forwarded to Nebraska Attorney General office for consideration for a formal citation against licensee. Commission then decides penalty, licensee has option to pay fine or to not sell alcohol during days suspended.

Licensing/Enforcement

To process all applications within the forty-five (45) day requirement or less allowed by statute.

Revenue

Deposit all alcohol excise taxes received from Nebraska wholesalers.

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