

Board of Equalization (BOE) **Alcoholic Beverage Tax**

Program

Program Administration

Appeals

**Alcoholic Beverage
Tax Program**
\$405 million (FY 20/21)

California Department of Tax
and Fee Administration
*(Pursuant to an Interagency
Agreement with BOE)*

- Registration
- Filing
- Billing
- Collection
- Audits

Board of Equalization

**Alcoholic Beverage Control
(ABC)**

- Licensing
- Enforcement
- Education

ABC Appeals Board

Board of Equalization (BOE)
Constitutional Program: Tax on Insurers

