# Commission recommends rolling back state pensions

**By Jon Ortiz, Sacramento Bee**

California's state and local governments should roll back pensions for existing employees, dump guaranteed retirement payouts and put more of the burden for pension benefits on workers, a bipartisan watchdog commission said Thursday.

Any attempt to reduce pensions for current workers would prompt a legal battle royal. Still, the 12-member Little Hoover Commission concluded that government pension funds are in such dire financial straits that they'll never right themselves without cutting into benefits for those working now. The proposal wouldn't affect benefits drawn by current retirees.

"This is one of the toughest issues that we've taken on," said Chairman Daniel Hancock shortly before the commission unanimously approved the 100-page report and its recommendations.

Sacramento politicians had anticipated the moment. While Democrat Gov. Jerry Brown has proposed a mix of taxes and cuts to close the state's estimated $26.6 billion deficit, his budget doesn't explicitly address pension changes, which would anger unions and would not save money immediately.

Republicans have criticized that as a glaring oversight. Senate Republican leader Bob Dutton of Rancho Cucamonga has said his caucus would offer some pension-reform ideas once the commission released its report.

**Read the whole story**

# Grief class through Barton Hospice starts in March

Barton Health's Hospice is offering a nine-session grief class starting March 9.

Every other Wednesday through June 29 the "Understanding Your Grief" support group will combine education in the support group facilitated by a trained grief facilitator.

The sessions are from 5–6:30pm every other week.

During each session, stories will be shared and attendees will be able to explore the process of grieving and receive tools to aid in healing.

The use of ceremony, memory-making activities and the creative process to further assist each participant in their journey to healing also will be provided.

For more information and/or to register, call Rebecca Phillipsen at (530) 543.5581 or (775) 220.0342.

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# Follow Hillary Santana's exploits in New Zealand

Hillary Santana, a 2008 salutatorian at South Tahoe High School, is in New Zealand at the center of the turmoil of the deadly earthquake.

Her dad, David, has been sending updates about her experience.

Keep up with the posts on *Lake Tahoe News*.

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# Mancuso 8th in World Cup super combined

**By Ski Racing Magazine**

ARE, Sweden – Just six days after polishing off two weeks of World Championship competition in Garmisch-Partekirchen, Germany, the fastest women on snow dug right back into the World Cup season today with the second super combined of the season in Are, Sweden as overall leader Maria Riesch of Germany extended her lead with her fifth victory of the season.

Though it was "just another World Cup," the intense competitiveness of the World Championships seemed to spill over onto the site of the 2007 title meet as eight fresh worlds medalists filled the top ten spots today.

The run of the day came from recently crowned giant slalom world champ Tina Maze of Slovenia who took to the Gaestrappet slalom course with an intensity none could match. Standing eighth (0.76 seconds back) after the super G leg, Maze ripped to the fastest slalom time of the day in 45.19 seconds then watched as the top seven first-run leaders tried to catch up.

Only first-run runner up Riesch, with a 0.60-second lead on Maze coming out of the slalom start house, was able to beat her as she hung on to 0.40 seconds of her advantage to claim her third career Cup super combined victory. She is also the

reigning Olympic champion in the discipline. With today's win, Riesch edged past Vail's Lindsey Vonn (sixth today) and Austrian Elizabeth Goergl (tied for second) in the super combined standings with a 145 to 140 advantage and only one combined race remaining on this season's World Cup calendar. Riesch, a double bronze medalist at her home in Garmisch, was also able to tack on 60 more points to her lead over Vonn in the overall standings, which she controls 1356 to 1140. Vonn is the reigning three-time overall champ.

Brand new double world champion (downhill, super G), Goergl was able to take her third-place standing after the super G all the way to the last podium spot. It was her third career World Cup podium in the super combined and her 27th overall.

Local favorite Anja Paerson was obviously fighting hard for a home podium but wasn't able to improve on her fourth-place standing after the super G, missing the top three by only two hundredths of a second.

Vonn led the way into the afternoon slalom leg with a 0.16-second lead on Riesch in the morning super G run, but her recent slalom troubles (four consecutive first-run DNFs) continued as her advantage dwindled down to a 1.16-second deficit and she finished sixth. It was the first time Vonn missed the podium in a World Cup super combined that she finished since March of 2008, a string that includes six top-three results and three wins.

Vonn, the winner of this year's only previous World Cup super combined, returned to her regular World Cup training and competition schedule in this week's downhill training runs after pulling out of the World Championships following her silver medal performance in the downhill. She missed the nations team even, the giant slalom and the slalom as she headed to a wellness hotel to continue recovering from a concussion she sustained Feb. 2. She told reporters Friday that she felt fully recovered from the head injury that had

her feeling “cloudy” two weeks ago.

Teammate Julia Mancuso of Squaw Valley was close behind in eighth place after standing fifth in the super G. Leanne Smith earned her ninth scoring result of the season in 29th.

Marie-Michele Gagnon was the only Canadian to finish, pulling in a 19th-place result to jump way up from standing 36th after the super G leg.

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# Invasive weeds workshop

El Dorado County is having a workshop on Yellow Starthistle Control and Preventing the Spread of Invasive Weeds on March 11 from 1:30-3pm.

The meeting is in the Planning Commission Room – Building C, El Dorado County Administrative Offices, 2850 Fairlane Court, Placerville.

Registration for this workshop is recommended. Register online or contact Nancy Starr at (530) 621.5503 or njstarr@ucdavis.edu

Walk-in registration available at the event, if space allows.

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# Ski report: It’s dumping



Wind it likely to impact lift operations on the upper mountain of some resorts.

Here is the ski report from Curtis Fong, the Guy from Tahoe.

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# Snow piling up throughout Lake Tahoe Basin

**By Kathryn Reed**

Snow is swirling through the Lake Tahoe Basin as another winter storm brings whiteout conditions to the area. Visibility on Highway 50 through South Lake Tahoe before 8am was horrible, making it impossible for some to even get to the state line.

It’s making driving hazardous in and around the Tahoe area.



Everyone has to have their shoveling priorities -- like getting

access to the hot tub. Photo/Kathryn Reed

School buses will not be adding to the chaos because classes have been canceled at all the lake schools on the South Shore. However, Lake Tahoe Community College's website says classes are in session Friday.

Tahoe Truckee Unified schools are open.

Washoe County School District is on a two-hour delay, with winter bus stops in effect.

About 6 inches had fallen by 7am Friday.

The winter storm warning issued by the National Weather Service in Reno remains in effect through 4am Saturday. The worst of it is supposed to come overnight. Expect 12-18 inches at the lake and 18-30 inches above 7,000 feet.

Friday's high in South Tahoe is expected to be 26 degrees with a low of 10; Saturday will be 19 and minus 2; and Sunday 30 (with some sun) and 7.

Once this storm blows through, another is on the horizon for Tuesday.

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# Nave: 'Kings Speech' will walk away with Best Picture

**By Howie Nave**

Hello, movie fans everywhere. Well, this is it. For those of us who love the movies, our Super Bowl has finally arrived. It's our big escape from everything going on in the world and a chance to see if our favorites will take home the statue. There's no participation trophy in the real world and there isn't one here at the Oscars.




First off, I have to say that having actors James Franco and Anne Hathaway co-hosting the 83rd annual Academy Awards is an interesting move and might be a letdown of sorts. I know I'm biased being a comic, but comedians can improvise off the teleprompter and adjust to whatever might happen in the room, whereas actors tend to play it safe and need a script, especially with all those power brokers in the room who could get them their next gig.

This is also the first time in the Academy's 83 years that representatives of each gender have been chosen to host, so I'll try and keep an open mind. Who knows, maybe I'll be pleasantly surprised, but I still wish Billy Crystal would come back.

At least there are plenty of presenters (a few with a wicked sense of humor) who may make up for any hosting shortcomings. Oscar night is this Sunday on ABC and kicks off at 5pm Tahoe Time. All right, let's get right to it, shall we? As in last year's show, the category for Best Picture has been expanded to include 10 movies. So in the category for **Best Picture the nominees are:**

"Black Swan" Mike Medavoy, Brian Oliver and Scott Franklin, producers

"The Fighter" David Hoberman, Todd Lieberman and Mark Wahlberg, producers

"Inception" Emma Thomas and Christopher Nolan, producers

“The Kids Are All Right” Gary Gilbert, Jeffrey Levy-Hinte and Celine Rattray, producers

“The King’s Speech” Iain Canning, Emile Sherman and Gareth Unwin, producers

“127 Hours” Christian Colson, Danny Boyle and John Smithson, producers

“The Social Network” Scott Rudin, Dana Brunetti, Michael De Luca and Ceán Chaffin, producers

“Toy Story 3” Darla K. Anderson, producer

“True Grit” Scott Rudin, Ethan Coen and Joel Coen, producers

“Winter’s Bone” Anne Rosellini and Alix Madigan-Yorkin, producers

Tough choices, but the top contenders seriously boil down to just two: “The Social Network” and “The King’s Speech.” Underdogs would be “True Grit” and “127 Hours.” Early on I would have given it to “The Social Network” if anything just to keep my privacy intact from Zuckerberg & Co., but after careful consideration I’m picking **“The King’s Speech” for Best Picture**.

**Actor in a Leading Role nominees are:**

Javier Bardem in “Biutiful”

Jeff Bridges in “True Grit”

Jesse Eisenberg in “The Social Network”

Colin Firth in “The King’s Speech”

James Franco in “127 Hours”

Originally I was leaning toward Jeff Bridges who won for “Crazy Heart” in 2009 and then thought that Jesse Eisenberg

might be an upset for his fine piece of acting in “The Social Netowork,” especially when the character you’re playing is still alive and probably altering your profile page as you read this. However, because he was just so brilliant in the role I’m going with **Colin Firth for Best Actor**.

**Actor in a Supporting Role nominees are:**

Christian Bale in “The Fighter”

John Hawkes in “Winter’s Bone”

Jeremy Renner in “The Town”

Mark Ruffalo in “The Kids Are All Right”

Geoffrey Rush in “The King’s Speech”

The upset here could be Mark Ruffalo who I thought was very good (and understated) in “The Kids Are All Right” or Geoffrey Rush from “The King’s Speech” and he could still be the upset here. There are those (myself included) who thought Rush should have gotten a Best Actor nomination instead of a supporting one. However, after watching “The Fighter” and seeing how he again transformed both his mental and physical stature (as he did in 2004’s “The Machinist”) I’m going with **Christian Bale for Best Supporting Actor**.

**Actress in a Leading Role nominees are:**

Annette Bening in “The Kids Are All Right”

Nicole Kidman in “Rabbit Hole”

Jennifer Lawrence in “Winter’s Bone”

Natalie Portman in “Black Swan”

Michelle Williams in “Blue Valentine”

The best upset in the world would be that of Jennifer Lawrence

getting the statue for “Winter’s Bone,” but I don’t think there was enough buzz on this flick or her performance. That and the fact that she also won The Golden Globe award in the same category and was excellent in her character I’m picking **Natalie Portman for Best Actress.**

**Actress in a Supporting Role nominees are:**

Amy Adams in “The Fighter”

Helena Bonham Carter in “The King’s Speech”

Melissa Leo in “The Fighter”

Hailee Steinfeld in “True Grit”

Jacki Weaver in “Animal Kingdom”

I have to admit newcomer Hailee Steinfeld blew my mind seeing her in a role that reminded me of then newcomer Haley Joel Osment who was nominated in the Best Supporting Actor category for 1999’s “The Sixth Sense.” She still has to wait a little longer, I loved “Animal Kingdom” but I’m guessing nobody saw this really cool Australian import. The upset could be the usually Disney-like princess Amy Adams who urbanized her look (and performance) here in “The Fighter.” I believe the Academy (and myself) will pick that other Fighter and go with **Melissa Leo for Best Supporting Actress**.

**Best Directing nominees are:**

“Black Swan” Darren Aronofsky

“The Fighter” David O. Russell

“The King’s Speech” Tom Hooper

“The Social Network” David Fincher

“True Grit” Joel Coen and Ethan Coen

Here’s where it gets real interesting and sometimes creates a split between Best Picture and this category. Personally, I want this to go to the Coen brothers for “True Grit,” but it’s really down to just two: Tom Hopper for “The King’s Speech” but I’m going with **David Fincher for Best Director.**

**Animated Feature Film nominees are:**

“How to Train Your Dragon” Chris Sanders and Dean DeBlois

“The Illusionist” Sylvain Chomet

“Toy Story 3” Lee Unkrich

No contest here folks, but if I wanted to make an argument as to why it should win here is this: Were any of the others nominated here also nominated for a Best Picture? I didn’t think so. So that’s why I’m going with **“Toy Story 3” for Best Animated Feature**.

**Short Film (Animated) nominees are**:

“Day & Night” Teddy Newton

“The Gruffalo” Jakob Schuh and Max Lang

“Let’s Pollute” Geefwee Boedoe

“The Lost Thing” Shaun Tan and Andrew Ruhemann

“Madagascar, carnet de voyage (Madagascar, a Journey Diary)” Bastien Dubois

Speaking all things animated, I wanted to place the category here for Best Animated Short (following the longer version). Since I only saw three out of the five but loved it out of the three that I did see I’m going with **“Day & Night” for Best Animated Short Film**.

**Writing (Adapted Screenplay) nominees are**:

“127 Hours” Screenplay by Danny Boyle & Simon Beaufoy

“The Social Network” Screenplay by Aaron Sorkin

“Toy Story 3” Screenplay by Michael Arndt; Story by John Lasseter, Andrew Stanton and Lee Unkrich

“True Grit” Written for the screen by Joel Coen & Ethan Coen

“Winter’s Bone” Adapted for the screen by Debra Granik & Anne Rosellini

Aaron Sorkin struck pay dirt all the way and judging by the number of people who saw this movie (plus the half billion who use Facebook) I’m going with **“The Social Network” for Best Adapted Screenplay**.

**Writing (Original Screenplay) nominees are**:

“Another Year” Written by Mike Leigh

“The Fighter” Screenplay by Scott Silver and Paul Tamasy & Eric Johnson; Story by Keith Dorrington & Paul Tamasy & Eric Johnson

“Inception” Written by Christopher Nolan

“The Kids Are All Right” Written by Lisa Cholodenko & Stuart Blumberg

“The King’s Speech” Screenplay by David Seidler

This is probably one of the roughest categories because of the brilliant subject matter. I loved “The Kids Are All Right” and “The Fighter” which I still refer to as Mark Wahlberg’s passion play. For mem movies based on true incidents are always the most moving. That said, I am going with **“The King’s Speech” for Best Original Screenplay**.

**Art Direction nominees are**:

“Alice in Wonderland” Production Design: Robert Stromberg; Set Decoration: Karen O’Hara

“Harry Potter and the Deathly Hallows Part 1” Production Design: Stuart Craig; Set Decoration: Stephenie McMillan

“Inception” Production Design: Guy Hendrix Dyas; Set Decoration: Larry Dias and Doug Mowat

“The King’s Speech” Production Design: Eve Stewart; Set Decoration: Judy Farr

“True Grit” Production Design: Jess Gonchor; Set Decoration: Nancy Haigh

Tough choice in this category especially since “Alice in Wonderland” and “Harry Potter” created worlds that made you feel as if you lived in those magical places. Howeve,r when it comes to a period piece where events actually happened in the real worl’ I’m going with **“The King’s Speech” for Best Art Direction**.

**Cinematography nominees are**:

“Black Swan” Matthew Libatique

“Inception” Wally Pfister

“The King’s Speech” Danny Cohen

“The Social Network” Jeff Cronenweth

“True Grit” Roger Deakins

There are two that really impressed me. The first being “Black Swan” for its somber settings and dark backdrops, which mirror the characters and the second because it was shot by the Coen Brothers. Roger Deakins has an incredible eye so I am picking **“True Grit” for Best Cinematography**.

**Music (Original Score) nominees are**:

“How to Train Your Dragon” John Powell

“Inception” Hans Zimmer

“The King’s Speech” Alexandre Desplat

“127 Hours” A.R. Rahman

“The Social Network” Trent Reznor and Atticus Ross

It’s a tie between “The King’s Speech” and “The Social Network” – both period pieces and based on true stories. Music serves as the audio backdrop for both these (and other) movies and a big part of which makes them so enjoyable to watch. Tough call but the team of Trent Reznor and Atticus Ross really defined their era so it’s **“The Social Network” for Best Original Score**.

**Music (Original Song) nominees are**:

“Coming Home” from “Country Strong” Music and Lyric by Tom Douglas, Troy Verges and Hillary Lindsey

“I See the Light” from “Tangled” Music by Alan Menken Lyric by Glenn Slater

“If I Rise” from “127 Hours” Music by A.R. Rahman Lyric by Dido and Rollo Armstrong

“We Belong Together” from “Toy Story 3” Music and Lyric by Randy Newman

He’s been nominated 20 times and only won once. His style as a solo artist is pure Americana who writes both lyrics and music that evoke emotion at both ends of the human condition. There is no better in my book and I believe he’ll snag his second Oscar so let’s hear it for **Randy Newman for “We Belong Together” (from “Toy Story 3”) for Best Original Song**.

**Film Editing nominees are**:

“Black Swan” Andrew Weisblum

“The Fighter” Pamela Martin

“The King’s Speech” Tariq Anwar

“127 Hours” Jon Harris

“The Social Network” Angus Wall and Kirk Baxter

The only movie nominated in this category that needed not one but two film editors. That’s how involved and well paced this movie is throughout jumping from the past to the present at a kinetic pace. It’s going to clean up in the technical categories especially here so it’s **“The Social Network” for Best Film Editing**.

**Costume Design nominees are**:

“Alice in Wonderland” Colleen Atwood

“I Am Love” Antonella Cannarozzi

“The King’s Speech” Jenny Beavan

“The Tempest” Sandy Powell

“True Grit” Mary Zophres

I have to go with the dazzling array of colors from another world that took me away from the surface of this planet. She made me feel as if I was late for tea with incredible designs so I am going with Colleen Atwood from **“Alice in Wonderland” for Best Costume Design**.

**Documentary (Feature) nominees are**:

“Exit Through the Gift Shop” Banksy and Jaimie D’Cruz

“Gasland” Josh Fox and Trish Adlesic

“Inside Job” Charles Ferguson and Audrey Marrs

“Restrepo” Tim Hetherington and Sebastian Junger

“Waste Land” Lucy Walker and Angus Aynsley

This is a tight race that boils down to two: “Gasland” because of its dead-on politics about corporations going after rural lands in the Midwest to suck up natural gas and the one I think will take home the Oscar: **“Exit Through the Gift Shop” for Best Feature Length Documentary**.

**Documentary (Short Subject) nominees are**:

“Killing in the Name” Jed Rothstein

“Poster Girl” Sara Nesson and Mitchell W. Block

“Strangers No More” Karen Goodman and Kirk Simon

“Sun Come Up” Jennifer Redfearn and Tim Metzger

“The Warriors of Qiugang” Ruby Yang and Thomas Lennon

I have a personal bias knowing actor Thomas Lennon, but must go with what appears to be a sure thing: **“Strangers No More” for Best Documentary Short**.

**Sound Editing nominees are**:

“Inception” Richard King

“Toy Story 3” Tom Myers and Michael Silvers

“Tron: Legacy” Gwendolyn Yates Whittle and Addison Teague

“True Grit” Skip Lievsay and Craig Berkey

“Unstoppable” Mark P. Stoeckinger

No contest here folks. The movie was such a mindbender in so many ways not just visually and conceptually but the sound that accompanied the trip was also amazing. Hats off to Richard King from **“Inception” for Best Sound Editing**.

**Sound Mixing nominees are**:

“Inception” Lora Hirschberg, Gary A. Rizzo and Ed Novick

“The King’s Speech” Paul Hamblin, Martin Jensen and John Midgley

“Salt” Jeffrey J. Haboush, Greg P. Russell, Scott Millan and William Sarokin

“The Social Network” Ren Klyce, David Parker, Michael Semanick and Mark Weingarten

“True Grit” Skip Lievsay, Craig Berkey, Greg Orloff and Peter F. Kurland

What’s the difference from editing? A lot. Knowing when to fade in and out and blends numerous effects in audio is a far cry from editing. Because both required the painstaking task of being able to fuse with the images (and edit too) again I’m going to pick **“Inception” for Best Sound Mixing**.

**Visual Effects nominees are**:

“Alice in Wonderland” Ken Ralston, David Schaub, Carey Villegas and Sean Phillips

“Harry Potter and the Deathly Hallows Part 1” Tim Burke, John Richardson, Christian Manz and Nicolas Aithadi

“Hereafter” Michael Owens, Bryan Grill, Stephan Trojansky and Joe Farrell

“Inception” Paul Franklin, Chris Corbould, Andrew Lockley and Peter Bebb

“Iron Man 2” Janek Sirrs, Ben Snow, Ged Wright and Daniel Sudick

Call me superstitious (some do) but I’m going with the trifecta here because all three are like one. I’m referring to

sound editing, mixing and the trinity here with visual effects. Add them all together and you get **“Inception” for Best Visual Effects**.

**Foreign Language Film nominees are**:

“Biutiful” Mexico

“Dogtooth” Greece

“In a Better World” Denmark

“Incendies” Canada

“Outside the Law (Hors-la-loi)” Algeria

OK, it boils down to either our neighbors from the north or south and since I only saw those two I’m picking the America’s attic and going with **“Incendies” (from Canada) for Best Foreign Language Film**.

**Makeup nominees are**:

“Barney’s Version” Adrien Morot

“The Way Back” Edouard F. Henriques, Gregory Funk and Yolanda Toussieng

“The Wolfman” Rick Baker and Dave Elsey

I’m basing my decision here (and not a very scientific one) solely on how cool Rick Baker is when it comes to applying the transformation from man to beast just based on his past work so yes, **“The Wolfman” wins it for Best Makeup**.

**Short Film (Live Action) nominees are**:

“The Confession” Tanel Toom

“The Crush” Michael Creagh

“God of Love” Luke Matheny

“Na Wewe” Ivan Goldschmidt

“Wish 143” Ian Barnes and Samantha Waite

You best get your hankies out for this one because it is a brilliant piece of movie making on a small scale but nonetheless leaves a huge impact. Ian Barnes along with Samantha Waite will be up there at the podium to accept the Oscar for **“Wish 143” for Best Live Action Short Film**.

There you have it. Check your scorecards, place your bets but most of all enjoy the show folks. We’ll get to see how much egg was tossed in my face after Sunday night.

*Howie Nave is host/emcee/manager of The Improv at Harveys. You can hear him Monday-Friday 6 to 10am on KRLT FM-93.9.*

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# Snippets about Lake Tahoe




• Do you have a child who will be 5 on or before Sept. 30? Kindergarten registration for Douglas County School District is March 14-24. At the lake, call Zephyr Cove Elementary School, (775) 588.4574.

• Lahontan Regional Water Quality Control Board is taking comments on the amendment to the Tahoe Maximum Daily Load document until March 18.

• Tahoma Meadows B&B Cottages is mentioned in March-April issue of *Via* magazine as a great place to travel with pets.

• Check this video out to see what people in South Lake Tahoe do with a whole lot of snow.

• The ex-owner The Block hotel in South Lake Tahoe, which remains shuttered, has started an airline service in Southern Nevada, according to the *Las Vegas Sun*.

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# Changes expected in definition of wine products

**By Jerome E. Horton**

The California Board of Equalization this week approved the Alcoholic Beverage Tax Regulation 2558.1 and authorized its publication, beginning the formal rule making process. The next step is a 45-day comment period which will lead to a public hearing in front of the board in May.

This new regulation clarifies the definition of wine products and the application of tax on wine-based products that contain distilled alcohol. To allow the industry a transition period, the regulation will be effective Jan. 1, 2012, upon approval by the Office of Administrative Law.

The proposed regulation will provide clear direction to the wine industry regarding the circumstances under which a wine-based product will be classified as a distilled spirit for state tax purposes. This proposed regulation follows the same approach as the Distilled Spirits Regulations that went into effect on Oct. 1, 2008, which the board adopted primarily to address the proper taxation of Flavored Malt Beverages (FMBs). This proposed regulation clarifies the definition of wine, specifying that any wine-based product that contains substantial amounts of distilled alcohol, from sources other than the agricultural product from which the wine is produced, will be taxed as a distilled spirit, not as a wine.

E.&J. Gallo Winery representative Richard Grey spoke before the Board in support of the proposed regulation change. “This clarification of existing regulations will be helpful for the wine industry,” he said.

The BOE will distribute notices to all alcoholic beverage tax program registrants prior to the regulation’s effective date.

At the Nov. 17, 2010, meeting the board authorized an internal rule-making process that allowed staff to begin talking to interested parties about the proposed regulations. Initially the industry was split on how to define wine and which products should be taxed at the higher rate.

The resulting language of the regulation focuses on the type and amount of distilled alcohol added to the wine and follows the same approach taken in drafting the Distilled Spirits Regulations to properly classify alcoholic beverages like FMBs.

The excise tax on beer and wine is generally paid by manufacturers, wine growers, and importers. Sellers of beer and wine must pay the excise tax if the tax was not paid by the manufacturers, winegrowers, or importers. In general, the excise tax on distilled spirits is collected from retailers, by distilled spirits wholesalers, at the time of sale to the retailer. Between fiscal years 2007-08 through 2009-10, excise tax collections from beer and wine averaged $157.9 million, and collections from distilled spirits averaged $165.5 million.

*Jerome E. Horton is the Fourth District member of the California State Board of Equalization, representing more than 8.5 million residents in Los Angeles County.*