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Liquor Advisory Group Marketplace Structure Subgroup

Meeting Minutes August 17, 2023

Seat	Representative	Attendance
National Vinous Manufacturer	Anne Huffsmith Nakedwines.com, Inc.	Present
Brewery (Large)	Robert (Bob) Hunt Molson Coors	Present
Local Brewery (Small)	Dan Diebolt Diebolt Brewing Company	Present
Hard Cider Industry	Eric Foster Stem Ciders	Absent
Off-Premises Retailer (Small)	F. Seyoum Tesfaye Franktown Liquors	Absent
Wholesaler (Vinous/Spirituous)	Fuad Jezzini Maverick Wine Co of Colorado	Present
Off-Premises Retailer (Medium)	Jim Shpall Applejack Wine & Spirits	Present
Colorado State Patrol	Joseph Dirnberger Colorado State Patrol	Absent
National Spirituous Manufacturer	Joseph Durso Pernod Ricard USA	Present
Off-Premises Retailer (Large)	Kris Staaf Albertsons Safeway	Absent
Local Spirituous Manufacturer	Stephen Gould Golden Moon Distillery	Present

- I. Welcome and Introductions
- II. Review Subgroup Process and Expectations
 - A. Review the timeline for final recommendations.
 - B. Volunteer to provide the subgroup updates at the September LAG meeting.
 - 1. Anne Huffsmith will provide the subgroup updates at the September meeting.
- III. Topic Discussion: Direct-to-Consumer sales proposal
 - A. Background

- 1. This proposal was, in essence, a hybrid of a <u>proposal submitted by the Colorado Brewers Guild</u> and an ongoing discussion instigated by Pernod Ricard USA. Mr. Joe Durso, representing Pernod Ricard USA, provided an overview of their discussion first, noting that after reviewing the Colorado Brewers Guild proposal, many elements were consistent between the two. Highlights of Mr. Durso's presentation are as follows:
 - a) The discussion has focused on four categories:
 - (1) A shippers permit for distilled spirits that would mirror a winery shippers permit. The excise, sales, and local transaction taxes would remain the same. To keep consistent with state law, there would be a retail delivery fee if the sale exceeds \$500,000.
 - (2) There was expressed support for tougher penalties and improved enforcement regarding shipping alcohol products to underage persons. Mr. Durso stated there was an attempt to get input from FedEx and other shipment companies, but Pernod Ricard could not reach anyone, given the time of year. Mr. Durso added that there was a desire to streamline what packaging looks like for these products (e.g., making it obvious that the package is a "red flag delivery") and training for delivery drivers to ensure they are properly trained and aware of the impact that delivering to underage persons could have on them personally and on the company.
 - (3) Additionally, in keeping consistent with "traditional protocols," Mr. Durso stated that consumers could not resell purchased spirits, the packaging must be clearly labeled, and records of all sales/deliveries must be kept for three years. To respect counties and jurisdictions that operate as "dry" communities, alcohol products would not be shipped to these areas.
 - (4) Finally, Mr. Durso expressed that Pernod Ricard believes strongly in increasing penalties and that permittees should be subject to the jurisdiction of state and federal civil/criminal courts. Additionally, permittees will be required to allow audits by the department and any other state agency and subject to penalties for violating these provisions, up to and including withdrawal of the permit.
 - b) Mr. Durso noted that comments were made during the previous LAG meeting that reflected concerns from Colorado retailers; overall, Mr. Durso felt that these discussions were moving towards addressing many of the issues that were brought up, including economic and public safety issues. Mr. Durso stated that it is currently possible to track bottles from production to delivery, and the "vast majority" of existing manufacturer contracts allow for limited direct-to-consumer (DTC) shipping, but the law doesn't currently allow it. Expanding the options for DTC shipping would allow these contracts to be fully executed.

- c) In summary, Mr. Durso stated that he doesn't feel laws should be built around people who break the laws, but rather build laws around what the process should look like and punish individuals who break the laws. The industry is concerned with current efforts to change laws in other states to allow Amazon to participate in DTC shipping and similar practices, and allowing for beer and spirits to participate in DTC shipping will allow the industry to control and manage the process responsibly and help protect the industry moving forward.
- 2. Ms. Shawnee Adelson presented an overview of the <u>proposal</u> submitted by the Colorado Brewers Guild, the highlights of which are as follows:
 - a) Create a beer shipping permit that would mirror the language of the existing wine shipping permit.
 - (1) Would also be supportive of creating a shipping license for third-party carriers (FedEx, UPS, etc.). This would give the LED oversight and authority to respond to illegal shipping, especially with the third-party permitting process.
 - b) Ms. Adelson noted that many of the Guild members have indicated that they will not ship cases of beer as it is not cost-effective; the overall feeling is that the majority of consumers will still purchase beer through retail liquor stores and grocery stores. The shipping privileges will be for specialty items, specifically unique, one-off beers that could be shipped to consumers. Additionally, Ms. Adelson stated there is no anticipation of companies shipping cases of readily available beer (e.g., Coors Light) to consumers.
 - c) Finally, Ms. Adelson echoed Mr. Durso's concerns about Amazon and stated that there is a desire for small manufacturers to be able to ship and have market access before larger platforms like Amazon join the market.

B. Overview of Discussion

- 1. The subgroup members had a robust discussion about the aforementioned proposals. While many of the members agreed with and supported the overall concept, there was disagreement on whether the guardrails were fleshed out enough and, therefore, ready to be moved to the Liquor Advisory Group for a vote. Highlights of the discussion included:
 - a) Pros:
 - (1) It was noted that it's important for the industry to recognize how technology and consumer preferences have changed, as has the way consumers make purchases, and the industry wants to adapt to the market.
 - (2) Full reciprocity and equality between beer, wine, and spirits is something that the industry should be working toward. Once direct-to-consumer shipping becomes available for all products, the opinion was expressed that the market will expand considerably (e.g., more distilleries, more product choices, etc.), and the industry will grow.

(3) Supporters of the proposal noted that there was a larger, more detailed discussion to be had around direct-to-consumer shipping for beer and spirits that would be worked out through the legislature. Alternatively, a more robust proposal could be drafted for the LAG to review before the September 14th meeting.

b) Cons:

- (1) There were concerns that the proposal did not adequately address all of the "moving parts" associated with direct-to-consumer shipping (e.g., training, associated costs, etc.).
- (2) There are guardrails that need to be addressed and/or reinforced with direct-to-consumer shipping for wine. Some subgroup members felt these should be addressed first before the option for DTC shipping was opened to beer and spirits.
 - (a) A related point made was that there isn't a dynamic relationship between all fifty states in the US, in that some states allow alcohol products to be shipped in and out of their state while others do not, and there is a need for reciprocal trade rights across the board.
- (3) Specific concerns were raised regarding the shipment of beer; noting that beer is a perishable product, it was commented that brewers (especially larger brewers) take an enormous amount of time, energy, and effort to curate a great experience for consumers and third parties may not be properly trained in quality control and additional measures specific to shipping beer.
- 2. The subgroup members overall agreed with the idea of creating a courier permit to give the Liquor Enforcement Division (LED) the ability to hold individuals making deliveries of alcohol products legally responsible for ensuring the product is being delivered to the person who placed the order and that the person in question is neither underage nor visibly intoxicated.
- 3. Following this discussion, the following proposal was put forward:
 - a) The creation of separate shippers permits for beer and distilled spirits manufacturers that would mirror the existing requirements and regulations for the wine direct shippers permit.
 - b) The creation of a courier permit with provisions built in to prevent the distribution and delivery of alcohol products to underage persons.

C. Motion

1. Motion to move both parts of the above proposal to the LAG for further discussion made by Joe Durso. Motion seconded by Dan Diebolt.

D. Public Comment

- 1. Tony Ryerson
 - a) Mr. Ryerson began his comments by asking for clarification, stating that he understood the impetus of the Liquor Advisory Group was to "discuss liquor laws as a whole, but not touch what voters have voted on" and that

the voters "made it pretty clear" with Proposition 126 that they were not interested in third-party delivery.

- (1) LED Director Stone-Principato explained that there is a difference between third-party delivery and shipping. Proposition 126 proposed a third-party delivery for all liquor license types and did not include a shippers permit. The proposal put forward by this discussion is specifically for shipping.
- b) Mr. Ryerson thanked Director Stone-Principato for her clarification and continued his comments by stating that the industry needed to "figure out" wine and winery permits first; specifically, Mr. Ryerson noted a concern with who is shipping the wine products and stated he found restaurants in Virginia and retailers in California who may be/currently are shipping wine. Mr. Ryerson expressed that wine shipping needed to reach a "controlled, level ground" where it could be confirmed that only wineries were shipping their products, and then the discussion could move on to distilled spirits and beer products.

2. Tyler Rudd, Colorado Wine Institute

- a) Mr. Rudd stated that the Wine Institute doesn't have a policy on direct-to-consumer shipping for beer and spirits. He did emphasize that he would prefer beer and spirits to have their own statutes and not get "lumped in" under the wine DTC statute, as there are varying aspects and differences between the three products that should be reflected.
 - (1) The subgroup members confirmed that the proposal was not intended to group all three products under one statute. The existing wine statute, as it relates to direct-to-consumer shipping, was to be used as a model when creating the shipping permits for beer and spirits.

3. Shawnee Adelson, Colorado Brewers Guild

- a) Ms. Adelson opened her comments by expressing appreciation for the subgroup moving this proposal forward. She echoed the comments of the subgroup, that the proposal would create a separate beer shipping permit that mirrors what the wine shipping permit looks like, and that the proposal was not intended to change the wine language.
- b) Further, Ms. Adelson commented that states such as Washington, Oregon, and California, which currently allow DTC shipping of beer, have a robust beer industry with some of the largest beer producers and larger breweries in the country, as well as a great retail tier. There hasn't been much input received from various members of the Brewers Guild that suggests DTC shipping of beer has been a detriment to the industry overall.
- c) Additionally, Ms. Adelson noted that during this time when wine has been able to ship, there have been "limited studies" as to how this privilege has increased underage drinking. She expressed the opinion that putting in guardrails, including a permit for third-party shippers, would

allow for the LED to have more oversight on the shipments and prevent underage drinking and access to alcohol. Ms. Adelson stated that she would be supportive of creating this type of permitting process.

4. Micki Hackenberger, Wine and Spirits Wholesalers of Colorado

- a) Ms. Hackenberger expressed her concern about putting forward a proposal without having an "official" proposal. She noted that while she appreciates that LAG members cannot discuss this issue with each other outside of the LAG meetings, there are multiple trade organizations in Colorado, and the last time this issue was discussed, there was discussion about outreach to these organizations and other public groups/members to talk about it further. Ms. Hackenberger expressed appreciation for Pernod Ricard reaching out to wine and spirits wholesalers to address public safety issues and concerns, but she maintained that none of these are really fleshed out in the proposal and "the devil is always in the details."
- b) Ms. Hackenberger further stated that this is a complex and complicated measure, and without having any concept written down, it's "putting the cart before the horse." Referencing the earlier discussion about how this concept would be further discussed in the legislature, Ms. Hackenberger noted that she expected to see this issue in the legislature regardless of what the LAG does but added that the legislature is "very adamant" about a stakeholding process and it was her opinion that this hadn't occurred in the LAG.
- c) In summary, Ms. Hackenberger stated that she felt it was premature to move this proposal forward without having the details fleshed out and no stakeholder process, and she was registering her continued opposition.

5. Steve Findley, Colorado Beer Distributors

a) Mr. Findley voiced his agreement with Ms. Hackenberger's comments and also registered his opposition to the proposal. He stated he would provide written comments to the LAG for consideration.

6. Ainsley Giglierano, Distilled Spirits Council

a) Ms. Giglierano began her comments by offering support for expanding direct-to-consumer shipping to spirits in Colorado. She stated that the Council has addressed concerns regarding underage access in previous written public comments and noted that other states have seen DTC shipping grow among the wholesaler, manufacturer, and retail tiers. Additionally, Ms. Giglierano highlighted a recent poll that showed 86% of consumers have indicated a desire to have DTC shipping for spirits, and she thinks this should be expanded.

7. Lee Wood

a) Mr. Wood commented that this proposal was important, especially as a small manufacturer. Since wine has been available in grocery stores, Mr. Wood noted that he has seen distribution sales drop by nearly 30%,

- whereas in the first two months of the year, distribution sales were nearly double.
- b) Mr. Wood added that he is on the board of the Colorado Distillers Guild and stated that it has been "pretty much across the board" that manufacturers saw small retailers being their only points of distribution, unlike beer and wine through liquor stores.
- c) Since wine went into grocery stores, Mr. Wood said he has seen sales drop off "dramatically," and it's becoming "existential" for manufacturers (especially small manufacturers) to have additional routes to the Colorado market. Mr. Wood stated he was very supportive of a DTC solution with the appropriate regulatory structure in place.
- 8. No additional public comment was offered on this discussion. If the public wishes to put forward additional comments or input, they may email the division at <u>dor_led_rulemaking@state.co.us</u>.

E. Vote

- 1. The motion passed on a vote of 5 in support, 2 against, and 0 members abstaining from a vote.
- IV. Topic Discussion: Illegal Shipments of Alcohol Beverages (proposal submitted by Jim Shpall)
 - A. Overview of the proposal (presented by Mr. Jim Shpall)
 - B. Overview of Discussion
 - 1. The subgroup members had a robust discussion on this proposal. Overall, the discussion focused on three primary concerns:
 - a) The practice of illegally shipping alcohol products into the state and which parties are participating and/or should be held responsible.
 - (1) Several subgroup members felt that the couriers should be held for illegal shipments in addition to the businesses who are illegally shipping into the state (especially those that are doing so repeatedly).
 - b) Is this proposal the best way to penalize the businesses and companies who are illegally shipping alcohol products?
 - (1) Some members of the subgroup agreed with the principle of the proposal but felt the proposal puts forth a broad, vague set of penalties that can be enforced against anyone in the industry, and there could be unintended consequences as a result. These members commented that they would feel more comfortable if the proposal was narrowed to address only illegal shipments made by unlicensed entities.
 - (2) There were additional concerns that the proposed fines were not in line with those associated with similarly situated statutes and circumstances. Several subgroup members commented that, with regard to penalties, they would like the proposed penalties to reflect those that are in existing law.

- (3) Several group members also expressed the opinion that a common carrier permit (and/or a fulfillment house permit) could solve many of the issues identified in the proposal.
 - (a) It was noted that a number of states currently have common carrier permits, and some also require fulfillment house permits. Implementing a system like this would allow the state to cross reference shipments made from a fulfillment house and those made by a common carrier and differentiate those made by a licensed winery.
- c) What are the current penalties to address illegal shipments of alcohol products into the state?
 - (1) It was noted that, with the way Colorado laws are currently written, it's impossible for LED to force a courier to conduct a delivery legally. The division commented that it couldn't speak to specific parties as there are active investigations currently ongoing, but they are seeing two main issues:
 - (a) First, parties that are considered a winery or a bottler in other states are allowed to apply for the winery direct shippers permit in Colorado. The division can deny the permit if the party is found to have provided false information when applying for the permit; also, if the company is shipping someone else's products instead of their own, the division explicitly noted that this practice is illegal.
 - (b) Second, the division noted that carriers are not consistently checking identification and instead leaving packages at the doorstep, thereby leaving the product out in the public. For this issue, the division can contact the permittee and ask them to train their drivers; however, the division doesn't have jurisdiction over the carriers, and there have been several carriers that, despite multiple attempts to educate them, continue the practice.
 - (2) Currently, the Long Arm Law and the 21st Amendment Enforcement Act give the Attorney General's office jurisdiction to bring federal lawsuits against out-of-state businesses that ship illegally into Colorado. The subgroup suggested that if action was not currently being taken against these out-of-state companies through these means, perhaps it was a matter of resources and/or priority rather than legal ability.
 - (3) The division also has an existing structure in rule to address penalties for Level 1, 2, 3, and 4 violations (Regulation 47-603), which underwent an extensive rulemaking process with robust stakeholder involvement.

- (4) For wineries licensed by Colorado, the DOR/LED has jurisdiction to investigate and prosecute wines that are illegally shipped into the state.
 - (a) It was also noted that the definition of a winery is very clear in the Colorado statute, that the only wineries fully licensed to ship wines are those that produce and bottle the product at the winery location. Additionally, Colorado has a very narrow allowance for the types of wines that can be shipped into the state.
- (5) Overall, several subgroup members expressed the opinion that the state has the resources to prevent illegal shipments; the subgroup members stated they didn't want to go overly broad when the resources and laws were already available.
- 2. Following this discussion, two potential proposals were put forward:
 - a) A manufacturer must be a licensed winery, as defined by Colorado law, in order to ship wine products. The winery is limited to shipping the wines they both produce and bottle. No company could take wine from different manufacturers and ship the products out as a third party.
 - b) The creation of a common carrier permit that prohibits a common carrier from delivering products from a business that is not a winery with a direct shippers permit. The common carrier is also prohibited from making deliveries of these products to underage persons.
 - (1) The division noted that creating a new permit would have to be done via a statutory mandate. Additionally, the division suggested that the subgroup consider issuing permits to individual drivers in addition to the licenses issued to the common carriers, as the division was concerned about punishing a company for an individual driver's repeated violations. However, the division agreed that multiple guardrails should be implemented for the carrier company, and a company with multiple violations would have its permit pulled.
 - (2) There was agreement by most of the subgroup members that a permit that was either improperly obtained or improperly utilized should be revoked.
 - c) There was debate among the subgroup members about whether these two proposals should be pulled apart, with some opinions expressed that the two concepts were intertwined and others that these topics were not necessarily mutual.
- 3. In response to parts of the discussion around possible penalties for illegal shipments being put into rule, the division clarified the following points:
 - a) The division does not have authority under rulemaking or under current state laws to address out-of-state businesses.

- b) Changing the current law to grant the division this authority could be discussed, but if this is put at the state level, it would require district attorneys to prosecute these cases.
- c) If a case had to be prosecuted outside of the state, it would involve the Attorney General's office, and both the division and the AGs currently lack the resources and bandwidth to achieve this.
- d) Trying to put this into rulemaking will result in creating a rule that will not hold.

C. Public Comment

1. Tony Ryerson

- a) Mr. Ryerson began his comments by stating there needs to be "teeth" to make this work, explaining that "there's a construct but not teeth, and that's why it's not working." Mr. Ryerson provided an example by recounting an investor call he previously had with Wine.com; during this meeting, Mr. Ryerson said he was told that Wine.com doesn't produce any of their own wine, nor do they bottle wine. Instead, Mr. Ryerson said they purchase 84% from wholesalers and operate out of six distribution centers across the country. When he asked how Wine.com goes about this and how they decide where to/not to ship, the CEO on the call reportedly said they "don't care if it's a care, only if it's a felony." For example, because it's a felony in Utah, Wine.com doesn't ship there. Mr. Ryerson added that the CEO expressed the opinion that "everything else is a cost of doing business."
- b) Mr. Ryerson noted that the 2021 revenue for Wine.com was \$355 million and noted that if they ship into most states, it could be estimated that Colorado amounts to 3% of that revenue (approximately \$10 million). In conclusion, Mr. Ryerson asked what would be an appropriate fine or if it should be considered a felony. He emphasized again that the policy needs teeth, and if companies like Wine.com are only fined, they will keep doing this illegally.

2. Tyler Rudd, Colorado Wine Institute

- a) Mr. Rudd noted that he would probably submit a formal written comment, but that he wanted to add some things to the discussion.
- b) First, Mr. Rudd noted that the common carriers are not on the call; they have specific issues and concerns that they deal with, and for some of the things that have been raised during this conversation, Mr. Rudd believed the carriers would have some concerns. Mr. Rudd stated that he doesn't believe the carriers will object to being licensed and that the Wine Institute would never oppose a common carrier license.
- c) Regarding the fulfillment house discussion, Mr. Rudd noted that many states are putting three license types and registration together; for example, wineries that are legally allowed to have a permit issued and, therefore, ship into another state report what they ship and utilize tracking numbers. Common carriers would have to report similar

information (i.e., what was shipped, when it was shipped/delivered, where it was shipped/delivered to, tracking number, etc.), and fulfillment houses are required to register in order to get the reports with this information. Mr. Rudd added that the tracking number is key to getting information on who is shipping properly and who isn't; in other words, if the tracking numbers match up across all parties, then it is considered a proper shipment, but if the tracking numbers don't match up, barring a number error in the system, this is likely an illegal shipment. Mr. Rudd also stated that this was a way for the LED to look at the report, triangulate, and determine who is/isn't shipping properly. In summary, Mr. Rudd expressed the opinion that if common carriers were required to register, it would behoove the division to have a fulfillment house registration required to report to the division in order for the LED to see who is/isn't shipping legally.

- d) Regarding the concept of having individual driver permits, Mr. Rudd expressed that he thought the common carriers wouldn't like that. He noted that in other states, companies like Uber have argued against this practice.
- e) If a law was passed to require registration by fulfillment houses and common carriers, Mr. Rudd expressed that it would give the Attorney General more "teeth" to use the 21st Amendment Enforcement Act to go after "bad actors." Mr. Rudd emphasized that he doesn't want smaller manufacturers to be hit with big fines if they make a "small error," but if they continued the illegal practices, then Mr. Rudd felt it was worthwhile to receive heavy fines. Mr. Rudd further noted that companies like Wine.com have winery licenses in states like Texas, which allows wineries to ship wine products they did not produce; Mr. Rudd did not feel that this should not be an impediment to Colorado going after these companies because if they ship into Colorado this way, they are violating Colorado law and should be penalized in some way. There could be discussions about what penalties are considered reasonable versus unreasonable.
- f) Mr. Rudd's final comment was regarding other states that have "gone after" Wine.com for shipping into their states. States such as Ohio, Michigan, and Mississippi conducted sting operations, which Mr. Rudd felt was an easy way to determine who was shipping illegally. Additionally, Mr. Rudd stated that triangulating shipments is an easy way for LED to identify who is doing this legally, paying taxes, et cetera. Mr. Rudd emphasized that he doesn't want businesses that are doing the right thing and just making small errors to be severely punished but that he does support cracking down on illegal shipments, especially if the proposal for granting direct-to-consumer shipping privileges to beer and spirits is passed.
- 3. Shawnee Adelson, Colorado Brewers Guild

- a) Ms. Adelson began by asking for clarification on the specifics of this proposal; specifically, she thought the prior vote was to create a license for common carriers and was unsure why this was being revisited.
 - (1) It was clarified that the proposal for a common carrier permit is a stand-alone idea, and while the previous proposal did have the common carrier license as part of it, the proposal on hand would be for wine products. The previous proposal doesn't diminish from the current one because this proposal applies only to wine.
- b) Ms. Adelson thanked the facilitator for the clarification and further commented that she supports penalties both for those who are licensed but shipping illegally and those who are unlicensed and shipping illegally. To echo a previous comment made, there was an extensive rulemaking process on fines and violations, which are structured based on how large the licensee is and are created to go after unlicensed groups as well. Additional penalties would be structured to be based on how much revenue the business makes. If this were to go to rulemaking, Ms. Adelson noted that there would be support to give this more teeth to address both licensed and unlicensed businesses. Ms. Adelson also noted that Level 2 and Level 4 violations are currently included under the penalty rule (Regulation 47-603).
- 4. No additional public comment was offered on this discussion. If the public wishes to put forward additional comments or input, they may email the division at dor_led_rulemaking@state.co.us.

D. Motion

- 1. A motion was made on each of the aforementioned proposals, with the results as follows:
 - a) A manufacturer must be a licensed winery, as defined by Colorado law, in order to ship wine products. The winery is limited to shipping the wines they both produce and bottle. No company could take wine from different manufacturers and ship the products out as a third party.
 - (1) Motion made by Jim Shpall. No second to the motion.
 - (2) Motion fails for lack of a second.
 - b) The creation of a common carrier permit for wine products, which prohibits a common carrier from delivering products from a business that is not a winery with a direct shippers permit. The common carrier is also prohibited from making deliveries of these products to underage persons.
 - (1) Motion made by Stephen Gould. Motion seconded by Jim Shpall.
 - (2) Motion passes to a vote.

E. Vote

1. The motion for the creation of a common carrier permit for wine products passed unanimously, with no members abstaining from a vote.

V. Other Discussion Items

- A. The subgroup members briefly considered any means of authorizing the state of Colorado to have enforcement power over shippers who are unlicensed and do not fall within the winery direct shippers permit statute. The members generally agreed that they wanted to give the state authority to address this issue, with expressed concern that without the state being able to penalize out-of-state companies illegally shipping into the state, these companies will continue this practice without concern for the repercussions.
 - 1. The subgroup did not put forward a motion on this topic. It was suggested that, instead, this issue could be put as a final recommendation in the report.

There will be no future Marketplace Structure subgroup meetings. The next Liquor Advisory Group meeting will be held on Thursday, September 14, 2023, from 9:00 a.m. to 12:00 p.m.