

State Alcohol Excise Tax Rates 2017

State	Liquor			Wine			Beer		
	Tax Rate (\$ per gallon)	Sales tax applied?	Other taxes	Tax Rate (\$ per gallon)	Sales tax applied?	Other taxes	Tax Rate (\$ per gallon)	Sales tax applied?	Other taxes
Alabama	see footnote (1)	Yes		\$1.70	Yes	\$0.26/gallon local; over 16.5% - \$9.16/gallon	\$0.53	Yes	\$0.52/gallon local tax statewide
Alaska	\$12.80	n.a.	under 21% - \$2.50/gallon	2.50	n.a.		1.07	n.a.	
Arizona	3.00	Yes		0.84	Yes	over 24% - \$4.00/gallon	0.16	Yes	
Arkansas	2.50	Yes	under 5% - \$0.50/gallon, under 21% - \$1.00/gallon; \$0.20/case; 3% off- 14% on-premise retail taxes	0.75	Yes	under 5% - \$0.25/gallon; \$0.05/case; 3% off- and 10% on-premise	0.23	Yes	3% off- 10% on-premise tax
California	3.30	Yes	over 50% - \$6.60/gallon	0.20	Yes	sparkling wine - \$0.30/gallon	0.20	Yes	
Colorado	2.28	Yes		0.28	Yes		0.08	Yes	
Connecticut	5.40	Yes	under 7% - \$2.46/gallon	0.72	Yes	over 21% and sparkling wine - \$1.80/gallon	0.24	Yes	
Delaware	3.75	n.a.	25% or less - \$2.50/gallon	0.97	n.a.		0.16	n.a.	
Florida	6.50	Yes	under 17.259% - \$2.25/gallon, over 55.780% - \$9.53/gallon	2.25	Yes	over 17.259% - \$3.00/gallon, sparkling wine \$3.50/gallon	0.48	Yes	
Georgia	3.79	Yes	\$0.83/gallon local tax	1.51	Yes	over 14% - \$2.54/gallon; \$0.83/gallon local tax	0.32	Yes	\$0.53/gallon local tax
Hawaii	5.98	Yes		1.98	Yes	sparkling wine - \$2.12/gallon, wine coolers - \$0.85/gallon	0.93	Yes	\$0.54/gallon draft beer
Idaho	see footnote (1)	Yes		0.45	Yes		0.15	Yes	over 4% - \$0.45/gallon
Illinois	8.55	Yes	under 20% - \$1.39/gallon; \$2.68/gallon in Chicago and \$2.50/gallon in Cook County	1.39	Yes	over 20% - \$8.55/gallon; (\$0.36 - \$0.89/gallon in Chicago; (\$0.20 - \$0.45)/gallon in Cook County	0.231	Yes	\$0.29/gallon in Chicago and \$0.09/gallon in Cook County
Indiana	2.68	Yes	under 15% - \$0.47/gallon	0.47	Yes	over 21% - \$2.68/gallon	0.115	Yes	
Iowa	see footnote (1)	Yes		1.75	Yes	under 5% - \$0.19/gallon	0.19	Yes	
Kansas	2.50	--	8% off- and 10% on-premise retail tax	0.30	--	over 14% - \$0.75/gallon; 8% off- and 11% on-premise	0.18	--	8% off- and 10% on-premise
Kentucky	1.92	Yes	under 6% - \$0.25/gallon; \$0.05/case and 11% wholesale tax	0.50	Yes	10.5% wholesale	0.08	Yes	10.5% wholesale tax
Louisiana	3.03	Yes		0.76	Yes	14% to 24% - \$1.32/gallon, over 24% and sparkling wine - \$2.08/gallon	0.40	Yes	\$0.048/gallon local tax
Maine	see footnote (1)	Yes		0.60	Yes	over 15.5% - sold through state stores, sparkling wine - \$1.25/gallon; 7% on-premise sales tax	0.35	Yes	7% on-premise sales tax
Maryland	1.50	Yes	9% sales tax	0.40	--	9% sales tax	0.09	--	9% sales tax
Massachusetts	4.05	Yes	under 15% - \$1.10/gallon, over 50% alcohol - \$4.05/proof gallon; 0.57% on private club sales	0.55	Yes	sparkling wine - \$0.70/gallon;	0.11	Yes	0.57% on private club sales
Michigan	see footnote (1)	Yes		0.51	Yes	over 16% - \$0.76/gallon	0.20	Yes	
Minnesota	5.03	--	\$0.01/bottle (except miniatures) and 9% sales tax	0.30	--	14% to 21% - \$0.95/gallon, under 24% and sparkling wine - \$1.82/gallon; over 24% - \$3.52/gallon;\$0.01/bottle (except miniatures) and 9% sales tax	0.15	--	under 3.2% - \$0.077/gallon, 9% sales tax
Mississippi	see footnote (1)	Yes		0.35	Yes	sparkling wine and champagne - \$1.00/gallon;	0.4268	Yes	
Missouri	2.00	Yes		0.42	Yes	includes additional charges	0.06	Yes	
Montana	see footnote (1)	n.a.		1.02	n.a.	over 16% - sold through state stores	0.14	n.a.	
Nebraska	3.75	Yes		0.95	Yes	over 14% - \$1.35/gallon	0.31	Yes	
Nevada	3.60	Yes	5% to 14% - \$0.70/gallon, 15% to 22% - \$1.30/gallon	0.70	Yes	14% to 22% - \$1.30/gallon, over 22% - \$3.60/gallon	0.16	Yes	
New Hampshire	see footnote (1)	n.a.		0.30	n.a.		0.30	n.a.	
New Jersey	5.50	Yes		0.875	Yes		0.12	Yes	
New Mexico	6.06	Yes		1.70	Yes		0.41	Yes	
New York	6.44	Yes	under 24% - \$2.54/gal.; additional \$1.00/gal. in New York City	0.30	Yes		0.14	Yes	additional \$0.12/gallon in New York City
North Carolina	see footnote (1)	Yes (2)		1.00	Yes	over 17% - \$1.11/gallon	0.6171	Yes	
North Dakota	2.50	--	7% state sales tax	0.50	--	over 17% - \$0.60/gallon; 7% sales tax	0.16	--	7% state sales tax, bulk beer \$0.08/gal.
Ohio	see footnote (1)	Yes		0.32	Yes	over 14% to 21% - \$1.00/gal., vermouth - \$1.10/gal., sparkling wine - \$1.50/gal.	0.18	Yes	
Oklahoma	5.56	Yes	13.5% on-premise	0.72	Yes	sparkling wine - \$2.08/gallon; 13.5% on-premise	0.40	Yes	under 3.2% - \$0.36/gallon; 13.5% on-premise
Oregon	see footnote (1)	n.a.		0.67	n.a.	over 14% - \$0.77/gallon	0.08	n.a.	
Pennsylvania	see footnote (1)	Yes		see footnote (1)	Yes		0.08	Yes	
Rhode Island	5.40	Yes		1.40	Yes	sparkling wine - \$0.75/gallon	0.11	Yes	\$0.04/case wholesale tax
South Carolina	2.72	Yes	\$5.36/case and 9% surtax; additional 5% on-premise tax	0.90	Yes	\$0.18/gallon additional tax	0.77	Yes	
South Dakota	3.93	Yes	under 14% - \$0.93/gallon; 2% wholesale tax	0.93	Yes	14% to 20% - \$1.45/gallon, over 21% and sparkling wine - \$2.07/gallon; 2% wholesale tax	0.27	Yes	
Tennessee	4.40	Yes	15% on-premise; under 7% - \$1.10/gallon.	1.21	Yes	15% on-premise	1.29	Yes	Excise Barrelage Tax and Wholesale Tax
Texas	2.40	Yes	6.7% on-premise and \$0.05/drink on airline sales	0.204	Yes	over 14% - \$0.408/gallon and sparkling wine - \$0.516/gallon; 6.7% on-premise and \$0.05/drink on airline sales	0.20	Yes	14.95% on-premise and \$0.05/drink on airline sales
Utah	see footnote (1)	Yes		see footnote (1)	Yes		0.41	Yes	over 3.2% - sold through state store
Vermont	see footnote (1)	no	10% on-premise sales tax	0.55	Yes	over 16% - sold through state store, 10% on-premise sales tax	0.265	Yes	more than 6% alcohol - \$0.55; 10% on-premise sales tax
Virginia	see footnote (1)	Yes		1.51	Yes	under 4% - \$0.2565/gallon and over 14% - sold through state stores	0.26	Yes	
Washington (3)	14.27	--	\$9.24/gal. on-premise; 20.5% retail sales tax, 13.7% sales tax to on-premise	0.87	Yes	over 14% - \$1.72/gallon	0.26	Yes	
West Virginia	see footnote (1)	Yes		1.00	Yes	5% local tax	0.18	Yes	
Wisconsin	3.25	Yes	\$0.03/gallon administrative fee	0.25	Yes	over 14% - \$0.45/gallon	0.06	Yes	
Wyoming	see footnote (1)	Yes		see footnote (1)	Yes		0.02	Yes	
Dist. of Columbia	1.50	--	9% off- and on-premise sales tax	0.3	--	9% off- and on-premise sales tax; over 14% - \$0.40/gal.; Sparkling - \$0.45/gal.	0.09	Yes	9% off- and on-premise sales tax
U.S. Median	\$3.75			\$0.72			\$0.20		

Notes:
n.a. = not applicable. These 5 states do not have a general sales tax.
(1) In 17 states, the government directly controls the sales of distilled spirits. Revenue in these states is generated from various taxes, fees, price mark-ups, and net liquor profits.
(2) General sales tax applies to on-premise sales only.
(3) Washington privatized liquor sales effective June 1, 2012.
(4) All wine sales are through state stores. Revenue in these states is generated from various taxes, fees, price mark-ups, and net profits.

State Alcohol Excise Tax Rates 2016

State	Liquor			Wine			Beer		
	Tax Rate (\$ per gallon)	Sales tax applied?	Other taxes	Tax Rate (\$ per gallon)	Sales tax applied?	Other taxes	Tax Rate (\$ per gallon)	Sales tax applied?	Other taxes
Alabama	see footnote (1)	Yes		\$1.70	Yes	\$0.26/gallon local; over 16.5% - \$9.16/gallon	\$0.53	Yes	\$0.52/gallon local tax statewide
Alaska	\$12.80	n.a.	under 21% - \$2.50/gallon	2.50	n.a.		1.07	n.a.	
Arizona	3.00	Yes		0.84	Yes	over 24% - \$4.00/gallon	0.16	Yes	
Arkansas	2.50	Yes	under 5% - \$0.50/gallon, under 21% - \$1.00/gallon; \$0.20/case; 3% off- 14% on-premise retail taxes	0.75	Yes	under 5% - \$0.25/gallon; \$0.05/case; 3% off- and 10% on-premise	0.23	Yes	3% off- 10% on-premise tax
California	3.30	Yes	over 50% - \$6.60/gallon	0.20	Yes	sparkling wine - \$0.30/gallon	0.20	Yes	
Colorado	2.28	Yes		0.28	Yes		0.08	Yes	
Connecticut	5.40	Yes	under 7% - \$2.46/gallon	0.72	Yes	over 21% and sparkling wine - \$1.80/gallon	0.24	Yes	
Delaware	3.75	n.a.	25% or less - \$2.30/gallon	0.97	n.a.		0.16	n.a.	
Florida	6.50	Yes	under 17.259% - \$2.25/gallon, over 55.780% - \$9.53/gallon	2.25	Yes	over 17.259% - \$3.00/gallon, sparkling wine \$3.50/gallon	0.48	Yes	
Georgia	3.79	Yes	\$0.83/gallon local tax	1.51	Yes	over 14% - \$2.54/gallon; \$0.83/gallon local tax	0.32	Yes	\$0.53/gallon local tax
Hawaii	5.98	Yes		1.38	Yes	sparkling wine - \$2.12/gallon, wine coolers - \$0.85/gallon	0.93	Yes	\$0.54/gallon draft beer
Idaho	see footnote (1)	Yes		0.45	Yes		0.15	Yes	over 4% - \$0.45/gallon
Illinois	8.55	Yes	under 20% - \$1.39/gallon; \$2.68/gallon in Chicago and \$2.50/gallon in Cook County	1.39	Yes	over 20% - \$8.55/gallon; (\$0.36 - \$0.89/gallon in Chicago; (\$0.20 - \$0.45)/gallon in Cook County	0.231	Yes	\$0.29/gallon in Chicago and \$0.09/gallon in Cook County
Indiana	2.68	Yes	under 15% - \$0.47/gallon	0.47	Yes	over 21% - \$2.68/gallon	0.115	Yes	
Iowa	see footnote (1)	Yes		1.75	Yes	under 5% - \$0.19/gallon	0.19	Yes	
Kansas	2.50	--	8% off- and 10% on-premise retail tax	0.30	--	over 14% - \$0.75/gallon; 8% off- and 11% on-premise	0.18	--	over 3.2% - (8% off- and 10% on-premise), under 3.2% - 4.23% sales tax
Kentucky	1.92	Yes	under 6% - \$0.25/gallon; \$0.05/case and 10.75% wholesale tax	0.50	Yes	10.75% wholesale	0.08	Yes	10.75% wholesale tax
Louisiana	2.50	Yes		0.11	Yes	14% to 24% - \$0.23/gallon, over 24% and sparkling wine - \$1.59/gallon	0.32	Yes	\$0.048/gallon local tax
Maine	see footnote (1)	Yes		0.60	Yes	over 15.5% - sold through state stores, sparkling wine - \$1.25/gallon; 7% on-premise sales tax	0.35	Yes	7% on-premise sales tax
Maryland	1.50	Yes	9% sales tax	0.40	--	9% sales tax	0.09	--	9% sales tax
Massachusetts	4.05	Yes	under 15% - \$1.10/gallon, over 50% alcohol - \$4.05/proof gallon; 0.57% on private club sales	0.55	Yes	sparkling wine - \$0.70/gallon;	0.11		0.57% on private club sales
Michigan	see footnote (1)	Yes		0.51	Yes	over 16% - \$0.76/gallon	0.20	Yes	
Minnesota	5.03	--	\$0.01/bottle (except miniatures) and 9% sales tax	0.30	--	14% to 21% - \$0.95/gallon, under 24% and sparkling wine - \$1.82/gallon; over 24% - \$3.52/gallon; \$0.01/bottle (except miniatures) and 9% sales tax	0.15	--	under 3.2% - \$0.077/gallon, 9% sales tax
Mississippi	see footnote (1)	Yes		0.35	Yes	sparkling wine and champagne - \$1.00/gallon;	0.4268	Yes	
Missouri	2.00	Yes		0.42	Yes	includes additional charges	0.06	Yes	
Montana	see footnote (1)	n.a.		1.06	n.a.	over 16% - sold through state stores	0.14	n.a.	
Nebraska	3.75	Yes		0.95	Yes	over 14% - \$1.35/gallon	0.31	Yes	
Nevada	3.60	Yes	5% to 14% - \$0.70/gallon, 15% to 22% - \$1.30/gallon	0.70	Yes	14% to 22% - \$1.30/gallon, over 22% - \$3.60/gallon	0.16	Yes	
New Hampshire	see footnote (1)	n.a.		see footnote (1)	n.a.		0.30	n.a.	
New Jersey	5.50	Yes		0.875	Yes		0.12	Yes	
New Mexico	6.06	Yes		1.70	Yes		0.41	Yes	
New York	6.44	Yes	under 24% - \$2.54/gal.; additional \$1.00/gal. in New York City	0.30	Yes		0.14	Yes	additional \$0.12/gallon in New York City
North Carolina	see footnote (1)	Yes (2)		1.00	Yes	over 17% - \$1.11/gallon	0.6171	Yes	
North Dakota	2.50	--	7% state sales tax	0.50	--	over 17% - \$0.60/gallon; 7% sales tax	0.16	--	7% state sales tax, bulk beer \$0.08/gal.
Ohio	see footnote (1)	Yes		0.32	Yes	over 14% to 21% - \$1.00/gal., vermouth - \$1.10/gal., sparkling wine - \$1.50/gal.	0.18	Yes	
Oklahoma	5.56	Yes	13.5% on-premise	0.72	Yes	sparkling wine - \$2.08/gallon; 13.5% on-premise	0.40	Yes	under 3.2% - \$0.36/gallon; 13.5% on-premise
Oregon	see footnote (1)	n.a.		0.67	n.a.	over 14% - \$0.77/gallon	0.08	n.a.	
Pennsylvania	see footnote (1)	Yes		see footnote (1)	Yes		0.08	Yes	
Rhode Island	5.40	Yes		1.40	Yes	sparkling wine - \$0.75/gallon	0.10	Yes	\$0.04/case wholesale tax
South Carolina	2.72	Yes	\$5.36/case and 9% surtax; additional 5% on-premise tax	0.90	Yes	\$0.18/gallon additional tax	0.77	Yes	
South Dakota	3.93	Yes	under 14% - \$0.93/gallon; 2% wholesale tax	0.93	Yes	14% to 20% - \$1.45/gallon, over 21% and sparkling wine - \$2.07/gallon; 2% wholesale tax	0.27	Yes	
Tennessee	4.40	Yes	15% on-premise; under 7% - \$1.10/gallon.	1.21	Yes	15% on-premise	1.29	Yes	Excise Barrelage Tax and Wholesale Tax
Texas	2.40	Yes	6.7% on-premise and \$0.05/drink on airline sales	0.204	Yes	over 14% - \$0.408/gallon and sparkling wine - \$0.516/gallon; 6.7% on-premise and \$0.05/drink on airline sales	0.20	Yes	14.95% on-premise and \$0.05/drink on airline sales
Utah	see footnote (1)	Yes		see footnote (1)	Yes		0.41	Yes	over 3.2% - sold through state store
Vermont	see footnote (1)	no	10% on-premise sales tax	0.55	Yes	over 16% - sold through state store, 10% on-premise sales tax	0.265	Yes	more than 6% alcohol - \$0.55; 10% on-premise sales tax
Virginia	see footnote (1)	Yes		1.51	Yes	under 4% - \$0.2565/gallon and over 14% - sold through state stores	0.26	Yes	
Washington (3)	14.27	--	\$9.24/gal. on-premise; 20.5% retail sales tax, 13.7% sales tax to on-premise	0.87	Yes	over 14% - \$1.72/gallon	0.26	Yes	
West Virginia	see footnote (1)	Yes		1.00	Yes	5% local tax	0.18	Yes	
Wisconsin	3.25	Yes	\$0.03/gallon administrative fee	0.25	Yes	over 14% - \$0.45/gallon	0.06	Yes	
Wyoming	see footnote (1)	Yes		see footnote (1)	Yes		0.02	Yes	
Dist. of Columbia	1.50	--	9% off- and on-premise sales tax	0.30	--	9% off- and on-premise sales tax; over 14% - \$0.40/gal.; Sparkling - \$0.45/gal.	0.09	Yes	9% off- and on-premise sales tax
U.S. Median	\$3.75			0.69			\$0.20		

Notes:

n.a. = not applicable. These 5 states do not have a general sales tax.

(1) In 17 states, the government directly controls the sales of distilled spirits. Revenue in these states is generated from various taxes, fees, price mark-ups, and net liquor profits.

(2) General sales tax applies to on-premise sales only.

(3) Washington privatized liquor sales effective June 1, 2012.

(4) All wine sales are through state stores. Revenue in these states is generated from various taxes, fees, price mark-ups, and net profits.

State Alcohol Excise Tax Rates 2015

State	Liquor			Wine			Beer		
	Tax Rate (\$ per gallon)	Sales tax applied?	Other taxes	Tax Rate (\$ per gallon)	Sales tax applied?	Other taxes	Tax Rate (\$ per gallon)	Sales tax applied?	Other taxes
Alabama	[1]	Yes		1.70	Yes	\$0.26/gallon local; over 16.5% -- \$9.16/gallon	0.53	Yes	\$0.52/gallon statewide tax
Alaska	12.80	n/a	Under 21% -- \$2.50/gallon	2.50	n/a		1.07	n/a	
Arizona	3.00	Yes		0.84	Yes	Over 24% -- \$4.00/gallon	0.16	Yes	
Arkansas	2.50	Yes	Under 5% -- \$0.50/gallon; under 21% -- \$1.00/gallon \$0.20/case and 3% off- 14% on-premise retail taxes	0.75	Yes	Under 5% -- \$2.00/gallon; \$0.05/case; 3% off- and 10% on-premise retail tax	0.23	Yes	3% off- 10% on-premise tax
California	3.30	Yes	Over 50% - \$6.60/gallon	0.20	Yes	Sparkling wine -- \$0.30/gallon	0.20	Yes	
Colorado	2.28	Yes		0.28	Yes		0.08	Yes	
Connecticut	5.40	Yes	Under 7% -- \$2.46/gallon	0.72	Yes	Over 21% and sparkling wine -- \$1.80/gallon	0.24	Yes	
Delaware	3.75	n/a	Equal or under 25% -- \$2.30/gallon	0.97	n/a		0.16	n/a	
Florida	6.50	Yes	Under 17.259% -- \$2.25/gallon; over 55.780% -- \$9.53/gallon	2.25	Yes	Over 17.259% -- \$3.00/gallon; sparkling wine -- \$3.50/gallon	0.48	Yes	
Georgia	3.79	Yes	\$0.83/gallon local tax	1.51	Yes	Over 14% -- \$2.54/gallon; \$0.83/gallon local tax	0.32	Yes	\$0.53/gallon local tax
Hawaii	5.98	Yes		1.38	Yes	Sparkling wine -- \$2.12/gallon; wine coolers -- \$0.85/gallon	0.93	Yes	\$0.54/gallon draft beer
Idaho	[1]	Yes		0.45	Yes		0.15	Yes	Over 4% -- \$0.45/gallon
Illinois	8.55	Yes	Under 20% -- \$1.39/gallon \$2.68/gallon in Chicago and \$2.50/gallon in Cook County	1.39	Yes	Over 20% -- \$8.55/gallon; \$0.36-\$0.89/gallon in Chicago and \$0.2-\$0.45/gallon in Cook County	0.231	Yes	\$0.29/gallon in Chicago and \$0.06/gallon in Cook County
Indiana	2.68	Yes	Under 15% -- \$0.47/gallon	0.47	Yes	Over 21% -- \$2.68/gallon	0.115	Yes	
Iowa	[1]	Yes		1.75	Yes	Under 5% -- \$0.19/gallon	0.19	Yes	
Kansas	2.50	--	8% off- and 10% on-premise retail tax	0.30	--	Over 14% -- \$0.75/gallon; 8% off- and 11% on-premise retail tax	0.18	--	Over 3.2% -- 8% off- and 10% on-premise, under 3.2% -- 4.23% sales tax
Kentucky	1.92	Yes	Under 6% -- \$0.25/gallon \$0.05/case and 11% wholesale tax	0.50	Yes	11% wholesale tax	0.08	Yes*	11% wholesale tax. *General sales tax applies to on-premise sales only
Louisiana	2.50	Yes		0.11	Yes	14% to 24% -- \$0.23/gallon, over 24% and sparkling wine -- \$1.59/gallon	0.32	Yes	\$0.048/gallon local tax
Maine	[1]	Yes		0.60	Yes	Over 15.5% -- sold through state stores; sparkling wine -- \$1.25/gallon; 7% on-premise sales tax	0.35	Yes	7% on-premise sales tax
Maryland	1.50	Yes	9% sales tax	0.40	--	9% sales tax	0.09	--	9% sales tax; \$0.2333/gallon tax in Garrett County
Massachusetts	4.05	Yes	Under 15% -- \$1.10/gallon; over 50% -- \$4.05/proof gallon 0.57% on private club sales	0.55	Yes	Sparkling wine -- \$0.70/gallon	0.11	Yes	0.57% on private club sales
Michigan	[1]	Yes		0.51	Yes	Over 16% -- \$0.76/gallon	0.20	Yes	
Minnesota	5.03	No	\$0.01/bottle (except miniatures) and 9% sales tax	0.30	--	14% to 21% -- \$0.95/gallon, under 24% and sparkling wine -- \$1.82/gallon, over 24% -- \$3.52/gallon; \$0.01/bottle (except miniatures) and 9% sales tax	0.15	--	under 3.2% -- \$0.077/gallon; 9.0% sales tax
Mississippi	[1]	Yes		0.35	Yes	Sparkling wine and champagne -- \$1.00/gallon	0.4268	Yes	
Missouri	2.00	Yes		0.42	Yes		0.06	Yes	
Montana	[1]	n/a		1.06	n/a	Over 16% - sold through state stores	0.14	n/a	
Nebraska	3.75	Yes		0.95	Yes	Over 14% -- \$1.35/gallon	0.31	Yes	
Nevada	3.60	Yes	5%-14% -- \$0.70/gallon, 15%-22% -- \$1.30/gallon.	0.70	Yes	14% to 22% -- \$1.30/gallon, over 22% -- \$3.60/gallon	0.16	Yes	
New Hampshire	[1]	n/a		[5]	n/a		0.30	n/a	
New Jersey	5.50	Yes		0.875	Yes		0.12	Yes	
New Mexico	6.06	Yes		1.70	Yes		0.41	Yes	
New York	6.44	Yes	Under 24% -- \$2.54/gallon Additional \$1.00/gallon in New York City	0.30	Yes		0.14	Yes	Additional \$0.12/gallon in New York City
North Carolina	[1]	Yes [2]		1.00	Yes	Over 17% -- \$1.11/gallon	0.6171	Yes	
North Dakota	2.50	--	7% state sales tax	0.50	--	Over 17% -- \$0.60/gallon; 7% state sales tax	0.16	--	7% state sales tax; bulk beer \$0.08/gallon
Ohio	[1]	Yes		0.32	Yes	14% to 21% -- \$1.00/gallon; vermouth -- \$1.10/gallon; sparkling wine -- \$1.50/gallon	0.18	Yes	
Oklahoma	5.56	Yes	13.5% on-premise	0.72	Yes	Sparkling wine -- \$2.08/gallon; 13.5% on-premise tax	0.40	Yes	Under 3.2% -- \$0.36/gallon; 13.5% on-premise tax
Oregon	[1]	n/a		0.67	n/a	Over 14% -- \$0.77/gallon	0.08	n/a	
Pennsylvania	[1]	Yes		[5]	Yes		0.08	Yes	
Rhode Island [3]	5.40	Yes		1.40	Yes	Sparkling wine -- \$0.75/gallon	0.11	Yes	\$0.04/case wholesale tax
South Carolina	2.72	Yes	\$5.36/case and 9% surtax; additional 5% on-premise tax	0.90	Yes	\$0.18/gallon additional tax	0.77	Yes	
South Dakota	3.93	Yes	Under 14% -- \$0.93/gallon; 2% wholesale tax	0.93	Yes	14% to 20% -- \$1.45/gallon, over 21% and sparkling wine -- \$2.07/gallon; 2% wholesale tax	0.27	Yes	
Tennessee	4.40	Yes	15% on-premise; under 7% -- \$1.10/gallon	1.21	Yes	15% on-premise tax	1.15	Yes	
Texas	2.40	Yes	6.7% on-premise and \$0.05/drink on airline sales	0.204	Yes	Over 14% -- \$0.408/gallon, sparkling wine -- \$0.516/gallon; 6.7% on-premise tax; \$0.05/drink on airline sales	0.20	Yes	14.95% on-premise tax; \$0.05/drink on airline sales
Utah	[1]	Yes		[4]	Yes		0.41	Yes	Over 3.2% -- sold through state store
Vermont	[1]	No	10% on-premise sales tax	0.55	Yes	Over 16% -- sold through state store; 10% on-premise sales tax	0.265	Yes	Over 6% -- \$0.55; 10% on-premise sales tax
Virginia	[1]	Yes		1.51	Yes	Under 4% -- \$0.2565/gallon, over 14% -- sold through state store	0.26	Yes	
Washington [4]	14.27	--	\$9.24/gallon on-premise; 20.5% retail sales tax, 13.7% sales tax on-premise	0.87	Yes	Over 14% -- \$1.72/gallon	0.26	Yes	
West Virginia	[1]	Yes		1.00	Yes	5% local tax	0.18	Yes	
Wisconsin	3.25	Yes	\$0.11/gallon administrative fee	0.25	Yes	Over 14% -- \$0.45/gallon	0.06	Yes	
Wyoming	[1]	Yes		[5]	Yes		0.02	Yes	
Dist. of Columbia	1.50	--	9% off- and on-premise sales tax	0.30	--	Over 14% -- \$0.40/gallon; sparkling wine -- \$0.45/gallon; 9% off- and on-premise sales tax	0.09	Yes	9% off- and 10% on-premise sales tax
U.S. Median	3.75			0.72			0.2		

[1] In 17 states, the government directly controls the sales of distilled spirits. Revenue in these states is generated from various taxes, fees, price mark-ups, and net liquor profits.

[2] General sales tax applies to on-premise sales only.

[3] Rhode Island tax rate scheduled to decrease to \$3.75 on July 1, 2015.

[4] Washington privatized liquor sales effective June 1, 2012.

[5] All wine sales are through state stores. Revenue in these states is generated from various taxes, fees, price mark-ups, and net profits.

Source: Federation of Tax Administrators, January 2015.

<http://www.taxadmin.org/fta/rate/liquor.pdf>

<http://www.taxadmin.org/fta/rate/wine.pdf>

<http://www.taxadmin.org/fta/rate/beer.pdf>

State Alcohol Excise Tax Rates 2014

State	Liquor			Wine			Beer		
	Tax Rate (\$ per gallon)	Sales tax applied?	Other taxes	Tax Rate (\$ per gallon)	Sales tax applied?	Other taxes	Tax Rate (\$ per gallon)	Sales tax applied?	Other taxes
Alabama	[1]	Yes		1.70	Yes	\$0.26/gallon local; over 14% -- \$9.16/gallon	0.53	Yes	\$0.52/gallon statewide tax
Alaska	12.80	n/a	Under 21% -- \$2.50/gallon	2.50	n/a		1.07	n/a	
Arizona	3.00	Yes		0.84	Yes	Over 24% -- \$4.00/gallon	0.16	Yes	
Arkansas	2.50	Yes	Under 5% -- \$0.50/gallon; under 21% -- \$1.00/gallon \$0.20/case and 3% off- 14% on-premise retail taxes	0.75	Yes	Under 5% -- \$0.25/gallon; \$0.05/case; 3% off- and 10% on-premise retail tax	0.23	Yes	3% off- 10% on-premise tax
California	3.30	Yes	Over 50% - \$6.60/gallon	0.20	Yes	Sparkling wine -- \$0.30/gallon	0.20	Yes	
Colorado	2.28	Yes		0.28	Yes		0.08	Yes	
Connecticut	5.40	Yes	Under 7% -- \$2.46/gallon	0.72	Yes	Over 21% and sparkling wine -- \$1.80/gallon	0.24	Yes	
Delaware	3.75	n/a	Equal or under 25% -- \$2.30/gallon	0.97	n/a		0.16	n/a	
Florida	6.50	Yes	Under 17.259% -- \$2.25/gallon; over 55.780% -- \$9.53/gallon; 6.67c/ounce on-premise retail tax	2.25	Yes	Over 17.259% -- \$3.00/gallon; sparkling wine -- \$3.50/gallon	0.48	Yes	
Georgia	3.79	Yes	\$0.83/gallon local tax	1.51	Yes	Over 14% -- \$2.54/gallon; \$0.83/gallon local tax	0.32	Yes	\$0.53/gallon local tax
Hawaii	5.98	Yes		1.38	Yes	Sparkling wine -- \$2.12/gallon; wine coolers -- \$0.85/gallon	0.93	Yes	\$0.54/gallon draft beer
Idaho	[1]	Yes		0.45	Yes		0.15	Yes	Over 4% -- \$0.45/gallon
Illinois	8.55	Yes	Under 20% -- \$1.39/gallon \$2.68/gallon in Chicago and \$2.00/gallon in Cook County	1.39	Yes	Over 20% -- \$8.55/gallon; \$0.36-\$0.89/gallon in Chicago and \$0.16-\$0.30/gallon in Cook County	0.231	Yes	\$0.29/gallon in Chicago and \$0.06/gallon in Cook County
Indiana	2.68	Yes	Under 15% -- \$0.47/gallon	0.47	Yes	Over 21% -- \$2.68/gallon	0.115	Yes	
Iowa	[1]	Yes		1.75	Yes	Under 5% -- \$0.19/gallon	0.19	Yes	
Kansas	2.50	--	8% off- and 10% on-premise retail tax	0.30	--	Over 14% -- \$0.75/gallon; 8% off- and 11% on-premise retail tax	0.18	--	Over 3.2% -- 8% off- and 10% on-premise, under 3.2% -- 4.23% sales tax
Kentucky	1.92	Yes	Under 6% -- \$0.25/gallon \$0.05/case and 11% wholesale tax	0.50	Yes	11% wholesale tax	0.08	Yes*	11% wholesale tax. *General sales tax applies to on-premise sales only
Louisiana	2.50	Yes		0.11	Yes	14% to 24% -- \$0.23/gallon, over 24% and sparkling wine -- \$1.59/gallon	0.32	Yes	\$0.048/gallon local tax
Maine	[1]	Yes		0.60	Yes	Over 15.5% -- sold through state stores; sparkling wine -- \$1.25/gallon; 7% on-premise sales tax	0.35	Yes	7% on-premise sales tax
Maryland	1.50	Yes		0.40	--	9% sales tax	0.09	--	9% sales tax; \$0.2333/gallon tax in Garrett County
Massachusetts	4.05	Yes	Under 15% -- \$1.10/gallon, over 50% -- \$4.05/proof gallon 0.57% on private club sales	0.55	Yes	Sparkling wine -- \$0.70/gallon	0.11	Yes	0.57% on private club sales
Michigan	[1]	Yes		0.51	Yes	Over 16% -- \$0.76/gallon	0.20	Yes	
Minnesota	5.03	No	\$0.01/bottle (except miniatures) and 9% sales tax	0.30	--	14% to 21% -- \$0.95/gallon, under 24% and sparkling wine -- \$1.82/gallon, over 24% -- \$3.52/gallon; \$0.01/bottle (except miniatures) and 9% sales tax	0.15	--	under 3.2% -- \$0.077/gallon; 9.0% sales tax
Mississippi	[1]	Yes		0.35	Yes	Sparkling wine and champagne -- \$1.00/gallon	0.4268	Yes	
Missouri	2.00	Yes		0.42	Yes		0.06	Yes	
Montana	[1]	n/a		1.06	n/a	Over 16% - sold through state stores	0.14	n/a	
Nebraska	3.75	Yes		0.95	Yes	Over 14% -- \$1.35/gallon	0.31	Yes	
Nevada	3.60	Yes	5% - 14% -- \$0.70/gallon, 15% - 22% -- \$1.30/gallon.	0.70	Yes	14% to 22% -- \$1.30/gallon, over 22% -- \$3.60/gallon	0.16	Yes	
New Hampshire	[1]	n/a		[4]	n/a		0.30	n/a	
New Jersey	5.50	Yes		0.875	Yes		0.12	Yes	
New Mexico	6.06	Yes		1.70	Yes		0.41	Yes	
New York	6.44	Yes	Under 24% -- \$2.54/gallon Additional \$1.00/gallon in New York City	0.30	Yes		0.14	Yes	Additional \$0.12/gallon in New York City
North Carolina	[1]	Yes [2]		1.00	Yes	Over 17% -- \$1.11/gallon	0.6171	Yes	
North Dakota	2.50	--	7% state sales tax	0.50	--	Over 17% -- \$0.60/gallon; 7% state sales tax	0.16	--	7% state sales tax; bulk beer \$0.08/gallon
Ohio	[1]	Yes		0.32	Yes	14% to 21% -- \$1.00/gallon; vermouth -- \$1.10/gallon; sparkling wine -- \$1.50/gallon	0.18	Yes	
Oklahoma	5.56	Yes	13.5% on-premise	0.72	Yes	Sparkling wine -- \$2.08/gallon; 13.5% on-premise tax	0.40	Yes	Under 3.2% -- \$0.36/gallon; 13.5% on-premise tax
Oregon	[1]	n/a		0.67	n/a	Over 14% -- \$0.77/gallon	0.08	n/a	
Pennsylvania	[1]	Yes		[4]	Yes		0.08	Yes	
Rhode Island	5.40	Yes		1.40	Yes	Sparkling wine -- \$0.75/gallon	0.11	Yes	\$0.04/case wholesale tax
South Carolina	2.72	Yes	\$5.36/case and 9% surtax; additional 5% on-premise tax	0.90	Yes	\$0.18/gallon additional tax	0.77	Yes	
South Dakota	3.93	Yes	Under 14% -- \$0.93/gallon; 2% wholesale tax	0.93	Yes	14% to 20% -- \$1.45/gallon, over 21% and sparkling wine -- \$2.07/gallon; 2% wholesale tax	0.27	Yes	
Tennessee	4.40	Yes	15% on-premise; under 7% -- \$1.10/gallon	1.21	Yes	15% on-premise tax	1.15	Yes	
Texas	2.40	Yes	14% on-premise and \$0.05/drink on airline sales	0.204	Yes	Over 14% -- \$0.408/gallon, sparkling wine -- \$0.516/gallon; 14.95% on-premise tax; \$0.05/drink on airline sales	0.20	Yes	14.95% on-premise tax; \$0.05/drink on airline sales
Utah	[1]	Yes		[4]	Yes		0.41	Yes	Over 3.2% -- sold through state store
Vermont	[1]	No	10% on-premise sales tax	0.55	Yes	Over 16% -- sold through state store; 10% on-premise sales tax	0.265	Yes	Over 6% -- \$0.55; 10% on-premise sales tax
Virginia	[1]	Yes		1.51	Yes	Under 4% -- \$0.2565/gallon, over 14% -- sold through state store	0.26	Yes	
Washington [3]	14.27	--	\$9.24/gallon on-premise; 20.5% retail sales tax, 13.7% sales tax on-premise	0.87	Yes	Over 14% - \$1.72/gallon	0.26	Yes	
West Virginia	[1]	Yes		1.00	Yes	5% local tax	0.18	Yes	
Wisconsin	3.25	Yes	\$0.11/gallon administrative fee	0.25	Yes	Over 14% -- \$0.45/gallon	0.06	Yes	
Wyoming	[1]	Yes		[4]	Yes		0.02	Yes	
Dist. of Columbia	1.50	--	9% off- and on-premise sales tax	0.30	--	Over 14% -- \$0.40/gallon; sparkling wine -- \$0.45/gallon; 9% off- and 10% on-premise sales tax	0.09	Yes	9% off- and 10% on-premise sales tax
U.S. Median	3.75			0.72			0.2		

[1] In 17 states, the government directly controls the sales of distilled spirits. Revenue in these states is generated from various taxes, fees, price mark-ups, and net liquor profits.

[2] General sales tax applies to on-premise sales only.

[3] Washington privatized liquor sales effective June 1, 2012.

[4] All wine sales are through state stores. Revenue in these states is generated from various taxes, fees, price mark-ups, and net profits.

Source: Federation of Tax Administrators, January 2014.

<http://www.taxadmin.org/fta/rate/liquor.pdf>

<http://www.taxadmin.org/fta/rate/wine.pdf>

<http://www.taxadmin.org/fta/rate/beer.pdf>

State Alcohol Excise Tax Rates 2013

State	Liquor			Wine			Beer		
	Tax Rate (\$ per gallon)	Sales tax applied?	Other taxes	Tax Rate (\$ per gallon)	Sales tax applied?	Other taxes	Tax Rate (\$ per gallon)	Sales tax applied?	Other taxes
Alabama	[1]	Yes		1.70	Yes	\$0.26/gallon local; over 14% -- \$9.16/gallon	0.53	Yes	\$0.52/gallon statewide tax
Alaska	12.80	n/a	Under 21% -- \$2.50/gallon	2.50	n/a		1.07	n/a	
Arizona	3.00	Yes		0.84	Yes	Over 24% -- \$4.00/gallon	0.16	Yes	
Arkansas	2.50	Yes	Under 5% -- \$0.50/gallon, under 21% -- \$1.00/gallon \$0.20/case and 3% off- 14% on-premise retail taxes	0.75	Yes	Under 5% -- \$0.25/gallon; \$0.05/case; 3% off- and 10% on-premise retail tax	0.23	Yes	3% off- 10% on-premise tax
California	3.30	Yes	Over 50% -- \$6.60/gallon	0.20	Yes	Sparkling wine -- \$0.30/gallon	0.20	Yes	
Colorado	2.28	Yes		0.28	Yes		0.08	Yes	
Connecticut	5.40	Yes	Under 7% -- \$2.46/gallon	0.72	Yes	Over 21% and sparkling wine -- \$1.80/gallon	0.24	Yes	
Delaware	3.75	n/a	Equal or under 25% -- \$2.30/gallon	0.97	n/a		0.16	n/a	
Florida	6.50	Yes	Under 17.259% -- \$2.25/gallon, over 55.780% -- \$9.53/gallon; 6.67¢/ounce on-premise retail tax	2.25	Yes	Over 17.259% -- \$3.00/gallon; sparkling wine -- \$3.50/gallon; 6.67¢/4 oz on-premise retail tax	0.48	Yes	
Georgia	3.79	Yes	\$0.83/gallon local tax	1.51	Yes	Over 14% -- \$2.54/gallon; \$0.83/gallon local tax	0.32	Yes	\$0.53/gallon local tax
Hawaii	5.98	Yes		1.38	Yes	Sparkling wine -- \$2.12/gallon; wine coolers -- \$0.85/gallon	0.93	Yes	\$0.54/gallon draft beer
Idaho	[1]	Yes		0.45	Yes		0.15	Yes	Over 4% -- \$0.45/gallon
Illinois	8.55	Yes	Under 20% -- \$1.39/gallon \$2.68/gallon in Chicago and \$2.00/gallon in Cook County	1.39	Yes	Over 20% -- \$8.55/gallon; \$0.36-\$0.89/gallon in Chicago and \$0.16-\$0.30/gallon in Cook County	0.231	Yes	\$0.29/gallon in Chicago and \$0.06/gallon in Cook County
Indiana	2.68	Yes	Under 15% -- \$0.47/gallon	0.47	Yes	Over 21% -- \$2.68/gallon	0.115	Yes	
Iowa	[1]	Yes		1.75	Yes	Under 5% -- \$0.19/gallon	0.19	Yes	
Kansas	2.50	No	8% off- and 10% on-premise retail tax	0.30	No	Over 14% -- \$0.75/gallon; 8% off- and 10% on-premise retail tax	0.18	No	Over 3.2% -- 8% off- and 10% on-premise, under 3.2% -- 4.23% sales tax
Kentucky	1.92	Yes	Under 6% -- \$0.25/gallon \$0.05/case and 11% wholesale tax	0.50	Yes	11% wholesale tax	0.08	Yes*	11% wholesale tax. *General sales tax applies to on-premise sales only
Louisiana	2.50	Yes		0.11	Yes	14% to 24% -- \$0.23/gallon, over 24% and sparkling wine -- \$1.59/gallon	0.32	Yes	\$0.048/gallon local tax
Maine	[1]	Yes		0.60	Yes	Over 15.5% -- sold through state stores; sparkling wine -- \$1.25/gallon; 7% on-premise sales tax	0.35	Yes	7% on-premise sales tax
Maryland	1.50	Yes		0.40	No	9% sales tax	0.09	No	9% sales tax; \$0.2333/gallon tax in Garrett County
Massachusetts	4.05	Yes	Under 15% -- \$1.10/gallon, over 50% -- \$4.05/gallon 0.57% on private club sales	0.55	Yes	Sparkling wine -- \$0.70/gallon	0.11	Yes	0.57% on private club sales
Michigan	[1]	Yes		0.51	Yes	Over 16% -- \$0.76/gallon	0.20	Yes	
Minnesota	5.03	No	\$0.01/bottle (except miniatures) and 9% sales tax	0.30	No	14% to 21% -- \$0.95/gallon, under 24% and sparkling wine -- \$1.82/gallon, over 24% -- \$3.52/gallon; \$0.01/bottle (except miniatures) and 9% sales tax	0.15	No	under 3.2% -- \$0.077/gallon; 9.0% sales tax
Mississippi	[1]	Yes		0.35	Yes	Sparkling wine and champagne -- \$1.00/gallon	0.4268	Yes	
Missouri	2.00	Yes		0.42	Yes		0.06	Yes	
Montana	[1]	n/a		1.06	n/a	Over 16% - sold through state stores	0.14	n/a	
Nebraska	3.75	Yes		0.95	Yes	Over 14% -- \$1.35/gallon	0.31	Yes	
Nevada	3.60	Yes	5%-14% -- \$0.70/gallon, 15%-22% -- \$1.30/gallon.	0.70	Yes	14% to 22% -- \$1.30/gallon, over 22% -- \$3.60/gallon	0.16	Yes	
New Hampshire	[1]	n/a		[3]	n/a		0.30	n/a	
New Jersey	5.50	Yes		0.875	Yes		0.12	Yes	
New Mexico	6.06	Yes		1.70	Yes		0.41	Yes	
New York	6.44	Yes	Under 24% -- \$2.54/gallon Additional \$1.00/gallon in New York City	0.30	Yes		0.14	Yes	Additional \$0.12/gallon in New York City
North Carolina	[1]	Yes [2]		1.00	Yes	Over 17% -- \$1.11/gallon	0.6171	Yes	
North Dakota	2.50	No	7% state sales tax	0.50	No	Over 17% -- \$0.60/gallon; 7% state sales tax	0.16	No	7% state sales tax; bulk beer \$0.08/gallon
Ohio	[1]	Yes		0.30	Yes	14% to 21% -- \$0.98/gallon; vermouth -- \$1.08/gallon; sparkling wine -- \$1.48/gallon; additional \$0.20/gallon tax on all wines	0.18	Yes	
Oklahoma	5.56	Yes	13.5% on-premise	0.72	Yes	Sparkling wine -- \$2.08/gallon; 13.5% on-premise tax	0.40	Yes	Under 3.2% -- \$0.36/gallon; 13.5% on-premise tax
Oregon	[1]	n/a		0.67	n/a	Over 14% -- \$0.77/gallon	0.08	n/a	
Pennsylvania	[1]	Yes		[3]	Yes		0.08	Yes	
Rhode Island	3.75	Yes		0.60	Yes	Sparkling wine -- \$0.75/gallon	0.10	Yes	\$0.04/case wholesale tax
South Carolina	2.72	Yes	\$5.36/case and 9% surtax; additional 5% on-premise tax	0.90	Yes	\$0.18/gallon additional tax	0.77	Yes	
South Dakota	3.93	Yes	Under 14% -- \$0.93/gallon; 2% wholesale tax	0.93	Yes	14% to 20% -- \$1.45/gallon, over 21% and sparkling wine -- \$2.07/gallon; 2% wholesale tax	0.27	Yes	
Tennessee	4.40	Yes	15% on-premise; under 7% -- \$1.10/gallon	1.21	Yes	15% on-premise tax	0.14	Yes	17% wholesale tax
Texas	2.40	Yes	14% on-premise and \$0.05/drink on airline sales	0.204	Yes	Over 14% -- \$0.408/gallon, sparkling wine -- \$0.516/gallon; 14% on-premise tax; \$0.05/drink on airline sales	0.20	Yes	14% on-premise tax; \$0.05/drink on airline sales
Utah	[1]	Yes		[3]	Yes		0.41	Yes	Over 3.2% -- sold through state store
Vermont	[1]	No	10% on-premise sales tax	0.55	Yes	Over 16% -- sold through state store; 10% on-premise sales tax	0.265	Yes	Over 6% -- \$0.55; 10% on-premise sales tax
Virginia	[1]	Yes		1.51	Yes	Under 4% -- \$0.2565/gallon, over 14% -- sold through state store	0.26	Yes	
Washington	[1]	Yes [2]		0.87	Yes	Over 14% - \$1.72/gallon	0.76 [4]	Yes	
West Virginia	[1]	Yes		1.00	Yes	5% local tax	0.18	Yes	
Wisconsin	3.25	Yes	\$0.11/gallon administrative fee	0.25	Yes	Over 14% -- \$0.45/gallon	0.06	Yes	
Wyoming	[1]	Yes		[3]	Yes		0.02	Yes	
Dist. of Columbia	1.50	No	9% off- and 10% on-premise sales tax	0.30	No	Over 14% -- \$0.40/gallon; sparkling wine -- \$0.45/gallon; 9% off- and 10% on-premise sales tax	0.09	Yes	9% off- and 10% on-premise sales tax
U.S. Median	3.75			0.67			0.19		

[1] In 18 states, the government directly controls the sales of distilled spirits. Revenue in these states is generated from various taxes, fees, price mark-ups, and net liquor profits.

[2] General sales tax applies to on-premise sales only.

[3] All wine sold through state stores. Revenue is generated from various taxes, fees, price mark-ups, and net profits.

[4] An additional \$15.50/barrel tax will expire on June 30, 2013, reducing the tax to 0.26/gallon.

Source: Federation of Tax Administrators, March 2013.

<http://www.taxadmin.org/ta/rate/liquor.pdf>

<http://www.taxadmin.org/ta/rate/wine.pdf>

<http://www.taxadmin.org/ta/rate/beer.pdf>

State Alcohol Excise Tax Rates, 2010

STATE	Liquor			Wine			Beer		
	Tax Rates (\$ per gallon)	Sales taxes applied	Other taxes	Tax Rates (\$ per gallon)	Sales taxes applied	Other taxes	Tax Rates (\$ per gallon)	Sales taxes applied	Other taxes
Alabama	[1]	Yes		1.70	Yes	over 14% - sold through state store	\$0.53	Yes	\$0.52/gallon local tax
Alaska	12.80	n.a.	under 21% - \$2.50/gallon	2.50	n.a.		1.07	n.a.	
Arizona	3.00	Yes		0.84	Yes		0.16	Yes	
Arkansas	2.50	Yes	under 5% - \$0.50/gallon, under 21% - \$1.00/gallon; \$0.20/case and 3% off- 14% on-premise retail taxes	0.75	Yes	under 5% - \$0.25/gallon; \$0.05/case; and 3% off- and 10% on-premise retail taxes	0.23	Yes	3% off- 10% on-premise tax
California	3.30	Yes	over 50% - \$6.60/gallon	0.20	Yes	sparkling wine - \$0.30/gallon	0.20	Yes	
Colorado	2.28	Yes		0.28	Yes		0.08	Yes	
Connecticut	4.50	Yes	under 7% - \$2.05/gallon	0.60	Yes	over 21% and sparkling wine - \$1.50/gallon	0.19	Yes	
Delaware	5.46	n.a.	under 25% - \$3.64/gallon	0.97	n.a.		0.16	n.a.	
Florida	6.50	Yes	under 17.259% - \$2.25/gallon, over 55.780% - \$9.53/gallon; 6.67¢/ounce on-premise retail tax	2.25	Yes	over 17.259% - \$3.00/gallon, sparkling wine - \$3.50/gallon; 6.67¢/4 ounces on-premise retail tax	0.48	Yes	2.67¢/12 ounces on-premise retail tax
Georgia	3.79	Yes	\$0.83/gallon local tax	1.51	Yes	over 14% - \$2.54/gallon; \$0.83/gallon local tax	0.32	Yes	\$0.53/gallon local tax
Hawaii	5.98	Yes		1.38	Yes	sparkling wine - \$2.12/gallon and wine coolers - \$0.85/gallon	0.93	Yes	\$0.54/gallon draft beer
Idaho	[1]	Yes		0.45	Yes		0.15	Yes	over 4% - \$0.45/gallon
Illinois	8.55	Yes	under 20% - \$1.39/gallon; \$2.68/gallon in Chicago and \$2.00/gallon in Cook County	1.39	Yes	over 20% - \$8.55/gallon; \$0.236/gallon in Chicago and (\$0.16-\$0.30)/gallon in Cook County	0.235	Yes	\$0.29/gallon in Chicago and \$0.06/gallon in Cook County
Indiana	2.68	Yes	under 15% - \$0.47/gallon	0.47	Yes	over 21% - \$2.68/gallon	0.115	Yes	
Iowa	[1]	Yes		1.75	Yes	under 5% - \$0.19/gallon	0.19	Yes	
Kansas	2.50	No	8% off- and 10% on-premise retail tax under 6% - \$0.25/gallon; \$0.05/case and 11% wholesale tax	0.30	No	over 14% - \$0.75/gallon; 8% off- and 10% on-premise	0.18	--	over 3.2% - (8% off- and 10% on-premise), under 3.2% - 4.25% sales tax.
Kentucky	1.92	Yes*		0.50	Yes*	11% wholesale	0.08	Yes*	11% wholesale tax
Louisiana	2.50	Yes	under 6% - \$0.32/gallon	0.11	Yes	14% to 24% - \$0.23/gallon, over 24% and sparkling wine - \$1.59/gallon	0.32	Yes	\$0.048/gallon local tax
Maine	[1]	Yes		0.60	Yes	over 15.5% - sold through state stores, sparkling wine - \$1.25/gallon; additional 5% on-premise sales tax	0.35	Yes	additional 5% on-premise tax
Maryland	1.50	Yes	under 15% - \$1.10/gallon, over 50% alcohol - \$4.05/proof gallon; 0.57% on private club sales	0.40	Yes		0.09	Yes	\$0.233/gallon in Garrett County
Massachusetts	4.05	Yes		0.55	Yes	sparkling wine - \$0.70/gallon;	0.11	Yes	0.57% on private club sales
Michigan	[1]	Yes		0.51	Yes	over 16% - \$0.76/gallon	0.20	Yes	
Minnesota	5.03	--	\$0.01/bottle (except miniatures) and 9% sales tax	0.30	--	14% to 21% - \$0.95/gallon, under 24% and sparkling wine - \$1.82/gallon; over 24% - \$3.52/gallon; \$0.01/bottle (except miniatures) and 9% sales tax	0.15	--	under 3.2% - \$0.077/gallon; 9.0% sales tax
Mississippi	[1]	Yes		0.35	Yes	over 14% and sparkling wine - sold through the state	0.4268	Yes	
Missouri	2.00	Yes		0.30	Yes		0.06	Yes	
Montana	[1]	n.a.		1.06	n.a.	over 16% - sold through state stores; 7% surtax	0.14	n.a.	
Nebraska	3.75	Yes		0.95	Yes		0.31	Yes	
Nevada	3.60	Yes	under 14% - \$0.70/gallon and under 21% - \$1.30/gallon.	0.70	Yes	14% to 22% - \$1.30/gallon, over 22% - \$3.60/gallon	0.16	Yes	
New Hampshire	[1]	n.a.		[2]	n.a.		0.30	n.a.	
New Jersey	5.50	Yes		0.875	Yes		0.15	Yes	
New Mexico	6.06	Yes		1.70	Yes	over 14% - \$5.68/gallon	0.41	Yes	
New York	6.44	Yes	under 24% - \$2.54/gallon; \$1.00/gallon New York City	0.30	Yes		0.14	Yes	\$0.12/gallon in New York City
North Carolina	[1]	Yes*		0.79	Yes	over 17% - \$0.91/gallon	0.53	Yes	
North Dakota	2.50	--	7% state sales tax	0.50	--	over 17% - \$0.60/gallon, sparkling wine - \$1.00/gallon; 7% state sales tax	0.16	--	7% state sales tax, bulk beer \$0.08/gallon
Ohio	[1]	Yes		0.30	Yes	over 14% - \$0.98/gallon, vermouth - \$1.08/gallon and sparkling wine - \$1.48/gallon; an additional \$0.20/gallon tax on all wines	0.18	Yes	
Oklahoma	5.56	Yes	13.5% on-premise	0.72	Yes	over 14% - \$1.40/gallon, sparkling wine - \$2.08/gallon; \$1 per bottle and 13.5% on-premise	0.40	Yes	under 3.2% - \$0.36/gallon; 13.5% on-premise
Oregon	[1]	n.a.		0.67	n.a.	over 14% - \$0.77/gallon	0.08	n.a.	
Pennsylvania	[1]	Yes		[2]	Yes		0.08	Yes	
Rhode Island	3.75	Yes		0.60	Yes	sparkling wine - \$0.75/gallon	0.10	Yes	\$0.04/case wholesale tax
South Carolina	2.72	Yes	\$5.36/case and 9% surtax; additional 5% on-premise tax	0.90	Yes	\$0.18/gallon additional tax	0.77	Yes	
South Dakota	3.93	Yes	under 14% - \$0.93/gallon, 2% wholesale tax	0.93	Yes	14% to 20% - \$1.45/gallon, over 21% and sparkling wine - \$2.07/gallon; 2% wholesale tax	0.27	Yes	
Tennessee	4.40	Yes	\$0.15/case and 15% on-premise; under 7% - \$1.10/gallon.	1.21	Yes	\$0.15/case and 15% on-premise.	0.14	Yes	17% wholesale tax
Texas	2.40	Yes	14% on-premise and \$0.05/drink on airline sales	0.20	Yes	over 14% - \$0.408/gallon, sparkling wine - \$0.516/gallon; 14% on-premise and \$0.05/drink on airline sales	0.20	Yes	14% on-premise and \$0.05/drink on airline sales
Utah	[1]	Yes		[2]	Yes		0.41	Yes	over 3.2% - sold through state store
Vermont	[1]	No	10% on-premise sales tax	0.55	Yes	over 16% - sold through state store, 10% on-premise sales tax	0.265	Yes	6% to 8% alcohol - \$0.55; 10% on-premise sales tax
Virginia	[1]	Yes		1.51	Yes	under 4% - \$0.2565/gallon and over 14% - sold through state store	0.26	Yes	
Washington	[1]	Yes*		0.87	Yes	over 14% - \$1.72/gallon	0.261	Yes	
West Virginia	[1]	Yes		1.00	Yes	5% local tax	0.18	Yes	
Wisconsin	3.25	Yes		0.25	Yes	over 14% - \$0.45/gallon	0.06	Yes	
Wyoming	[1]	Yes		[2]	Yes		0.02	Yes	
Dist. of Columbia	1.50	Yes	9% off- and 10% on-premise sales tax	0.30	Yes	over 14% - \$0.40/gallon and sparkling wine - \$0.45/gallon.; 9% off- and 10% on-premise sales tax	0.09	Yes	9% off- and 10% on-premise sales tax
U.S. Median	3.75			0.67			0.19		

* Sales tax is applied to on-premise sales only.

[1] In 18 states, the government directly controls the sales of distilled spirits. Revenue in these states is generated from various taxes, fees and net liquor profits.

[2] All wine sales are through state stores. Revenue in these states is generated from various taxes, fees and net profits.

Source: Federation of Tax Administrators, February 2010.

http://www.taxadmin.org/fta/rate/tax_stru.html

State Alcohol Excise Tax Rates, 2008

STATE	Liquor			Wine			Beer		
	Tax Rates (\$ per gallon)	Sales taxes applied	Other taxes	Tax Rates (\$ per gallon)	Sales taxes applied	Other taxes	Tax Rates (\$ per gallon)	Sales taxes applied	Other taxes
Alabama	[1]	Yes		1.70	Yes	over 14% - sold through state store	\$0.53	Yes	\$0.52/gallon local tax
Alaska	12.80	n.a.		2.50	n.a.		1.07	n.a.	
Arizona	3.00	Yes	under 21% - \$2.50/gallon	0.84	Yes		0.16	Yes	
Arkansas	2.50	Yes	under 5% - \$0.50/gallon, under 21% - \$1.00/gallon; \$0.20/case and 3% off- 14% on-premise retail taxes	0.75	Yes	under 5% - \$0.25/gallon; \$0.05/case; and 3% off- and 10% on-premise retail taxes	0.23	Yes	under 3.2% - \$0.16/gallon; \$0.008/gallon and 3% off- 10% on-premise tax
California	3.30	Yes	over 50% - \$6.60/gallon	0.20	Yes	sparkling wine - \$0.30/gallon	0.20	Yes	
Colorado	2.28	Yes		0.32	Yes		0.08	Yes	
Connecticut	4.50	Yes	under 7% - \$2.05/gallon	0.60	Yes	over 21% and sparkling wine - \$1.50/gallon	0.19	Yes	
Delaware	5.46	n.a.	under 25% - \$3.64/gallon	0.97	n.a.		0.16	n.a.	
Florida	6.50	Yes	under 17.259% - \$2.25/gallon, over 55.780% - \$9.53/gallon; 6.67¢/ounce on-premise retail tax	2.25	Yes	over 17.259% - \$3.00/gallon, sparkling wine - \$3.50/gallon; 6.67¢/4 ounces on-premise retail tax	0.48	Yes	2.67¢/12 ounces on-premise retail tax
Georgia	3.79	Yes	\$0.83/gallon local tax	1.51	Yes	over 14% - \$2.54/gallon; \$0.83/gallon local tax	0.32	Yes	\$0.53/gallon local tax
Hawaii	5.98	Yes		1.38	Yes	sparkling wine - \$2.12/gallon and wine coolers - \$0.85/gallon	0.93	Yes	\$0.54/gallon draft beer
Idaho	[1]	Yes		0.45	Yes		0.15	Yes	over 4% - \$0.45/gallon
Illinois	4.50	Yes	under 20% - \$0.73/gallon; \$1.845/gallon in Chicago and \$2.00/gallon in Cook County	0.73	Yes	over 20% - \$4.50/gallon; \$0.246/gallon in Chicago and \$0.16-\$0.30/gallon in Cook County	0.185	Yes	\$0.16/gallon in Chicago and \$0.06/gallon in Cook County
Indiana	2.68	Yes	under 15% - \$0.47/gallon	0.47	Yes	over 21% - \$2.68/gallon	0.115	Yes	
Iowa	[1]	Yes		1.75	Yes	under 5% - \$0.19/gallon	0.19	Yes	
Kansas	2.50	No	8% off- and 10% on-premise retail tax	0.30	No	over 14% - \$0.75/gallon; 8% off- and 10% on-premise	0.18	--	over 3.2% - (8% off- and 10% on-premise), under 3.2% - 4.25% sales tax.
Kentucky	1.92	Yes*	under 6% - \$0.25/gallon; \$0.05/case and 11% wholesale tax	0.50	Yes*	11% wholesale	0.08	Yes*	11% wholesale tax
Louisiana	2.50	Yes	under 6% - \$0.32/gallon	0.11	Yes	14% to 24% - \$0.23/gallon, over 24% and sparkling wine - \$1.59/gallon	0.32	Yes	\$0.048/gallon local tax
Maine	[1]	Yes		0.60	Yes	over 15.5% - sold through state stores, sparkling wine - \$1.25/gallon; additional 5% on-premise sales tax	0.35	Yes	additional 5% on-premise tax
Maryland	1.50	Yes	under 15% - \$1.10/gallon, over 50% alcohol - \$4.05/proof gallon; 0.57% on private club sales	0.40	Yes		0.09	Yes	\$0.2333/gallon in Garrett County
Massachusetts	4.05	Yes*		0.55	Yes*	sparkling wine - \$0.70/gallon;	0.11	Yes*	0.57% on private club sales
Michigan	[1]	Yes		0.51	Yes	over 16% - \$0.76/gallon	0.20	Yes	
Minnesota	5.03	--	\$0.01/bottle (except miniatures) and 9% sales tax	0.30	--	14% to 21% - \$0.95/gallon, under 24% and sparkling wine - \$1.82/gallon; over 24% - \$3.52/gallon; \$0.01/bottle (except miniatures) and 9% sales tax	0.15	--	under 3.2% - \$0.077/gallon, 9.0% sales tax
Mississippi	[1]	Yes		0.35	Yes	over 14% and sparkling wine - sold through the state	0.4268	Yes	
Missouri	2.00	Yes		0.30	Yes		0.06	Yes	
Montana	[1]	n.a.		1.06	n.a.	over 16% - sold through state stores	0.14	n.a.	
Nebraska	3.75	Yes		0.95	Yes		0.31	Yes	
Nevada	3.60	Yes	under 14% - \$0.70/gallon and under 21% - \$1.30/gallon.	0.70	Yes	14% to 22% - \$1.30/gallon, over 22% - \$3.60/gallon	0.16	Yes	
New Hampshire	[1]	n.a.		[2]	n.a.		0.30	n.a.	
New Jersey	4.40	Yes		0.70	Yes		0.12	Yes	
New Mexico	6.06	Yes		1.70	Yes	over 14% - \$5.68/gallon	0.41	Yes	
New York	6.44	Yes	under 24% - \$2.54/gallon; \$1.00/gallon New York City	0.19	Yes		0.11	Yes	\$0.12/gallon in New York City
North Carolina	[1]	Yes*		0.79	Yes	over 17% - \$0.91/gallon	0.53	Yes	
North Dakota	2.50	--	7% state sales tax	0.50	--	over 17% - \$0.60/gallon, sparkling wine - \$1.00/gallon; 7% state sales tax	0.16	--	7% state sales tax, bulk beer \$0.08/gallon
Ohio	[1]	Yes		0.30	Yes	over 14% - \$0.98/gallon, vermouth - \$1.08/gallon and sparkling wine - \$1.48/gallon	0.18	Yes	
Oklahoma	5.56	Yes	13.5% on-premise	0.72	Yes	over 14% - \$1.40/gallon, sparkling wine - \$2.08/gallon; 13.5% on-premise	0.40	Yes	under 3.2% - \$0.36/gallon; 13.5% on-premise
Oregon	[1]	n.a.		0.67	n.a.	over 14% - \$0.77/gallon	0.08	n.a.	
Pennsylvania	[1]	Yes		[2]	Yes		0.08	Yes	
Rhode Island	3.75	Yes		0.60	Yes	sparkling wine - \$0.75/gallon	0.10	Yes	\$0.04/case wholesale tax
South Carolina	2.72	Yes	\$5.36/case and 9% surtax	0.90	Yes	\$0.18/gallon additional tax	0.77	Yes	
South Dakota	3.93	Yes	under 14% - \$0.93/gallon, 2% wholesale tax	0.93	Yes	14% to 20% - \$1.45/gallon, over 21% and sparkling wine - \$2.07/gallon; 2% wholesale tax	0.27	Yes	
Tennessee	4.40	Yes	\$0.15/case and 15% on-premise; under 7% - \$1.21/gallon.	1.21	Yes	\$0.15/case and 15% on-premise, over 14% - \$0.408/gallon, sparkling wine - \$0.516/gallon; 14% on-premise and \$0.05/drink on airline sales	0.14	Yes	17% wholesale tax
Texas	2.40	Yes	14% on-premise and \$0.05/drink on airline sales	0.20	Yes		0.19	Yes	over 4% - \$0.198/gallon, 14% on-premise and \$0.05/drink on airline sales
Utah	[1]	Yes		[2]	Yes	over 16% - sold through state store, 10% on-premise sales tax	0.41	Yes	over 3.2% - sold through state store
Vermont	[1]	No	10% on-premise sales tax	0.55	Yes	under 4% - \$0.2565/gallon and over 14% - sold through state store	0.265	Yes	6% to 8% alcohol - \$0.55; 10% on-premise sales tax
Virginia	[1]	Yes		1.51	Yes	over 14% - \$1.72/gallon	0.26	Yes	
Washington	[1]	Yes*		0.87	Yes	5% local tax	0.261	Yes	
West Virginia	[1]	Yes		1.00	Yes	over 14% - \$0.45/gallon	0.18	Yes	
Wisconsin	3.25	Yes		0.25	Yes		0.06	Yes	
Wyoming	[1]	Yes		[2]	Yes		0.02	Yes	
Dist. of Columbia	1.50	Yes	8% off- and 10% on-premise sales tax	0.30	Yes	8% off- and 10% on-premise sales tax, over 14% - \$0.40/gallon and sparkling - \$0.45/gallon.	0.09	Yes	8% off- and 10% on-premise sales tax
U.S. Median	3.75			0.69			0.188		

* Sales tax is applied to on-premise sales only.

[1] In 18 states, the government directly controls the sales of distilled spirits. Revenue in these states is generated from various taxes, fees and net liquor profits.

[2] All wine sales are through state stores. Revenue in these states is generated from various taxes, fees and net profits.

Source: Federation of Tax Administrators, March 2008.

http://www.taxadmin.org/fta/rate/tax_stru.html

State Alcohol Excise Tax Rates, 2007

STATE	Liquor			Wine		
	Tax Rates (\$ per gallon)	Sales taxes applied	Other taxes	Tax Rates (\$ per gallon)	Sales taxes applied	Other taxes
Alabama	[1]	Yes		1.70	Yes	over 14% - sold through state store
Alaska	12.50	n.a.		2.50	n.a.	
Arizona	2.50	Yes	under 21% - \$2.50/gallon	0.84	Yes	over 14% - sold through state store
Arkansas	3.00	Yes	under 5% - \$0.50/gallon; under 21% - \$1.00/gallon	0.75	Yes	under 5% - \$0.25/gallon; \$0.05/case; and 3% off-
California	3.30	Yes	\$0.20/case and 3% off- 14% on-premise retail sales	0.75	Yes	and 10% on-premise retail sales
Colorado	2.28	Yes	over 5% - \$8.00/gallon	0.32	Yes	sparkling wine - \$0.30/gallon
Connecticut	4.50	Yes	under 7% - \$2.00/gallon	0.60	Yes	over 21% and sparkling wine - \$1.00/gallon
Delaware	5.46	n.a.	under 20% - \$3.64/gallon	0.97	n.a.	
Florida	6.50	Yes	6.67% surtax - \$2.25/gallon; over 10.780% - \$9.53/gallon	2.25	Yes	over 17.239% - \$1.00/gallon; sparkling wine -
Georgia	3.79	Yes	\$0.83/gallon local tax	1.51	Yes	\$3.00/gallon; 6.67% surtax on-premise retail tax
Hawaii	5.88	Yes		1.38	Yes	over 14% - \$2.64/gallon; \$0.03/gallon local tax
Iowa	[1]	Yes		0.44	Yes	sparkling wine - \$2.12/gallon and wine coolers -
Illinois	4.50	Yes	under 20% - \$0.73/gallon; \$1.845/gallon in Chicago and	0.73	Yes	\$0.85/gallon
Indiana	2.68	Yes	\$2.00/gallon in Cook County	0.47	Yes	over 20% - \$4.50/gallon; \$0.248/gallon in Chicago
Iowa	[1]	Yes	under 15% - \$0.47/gallon	0.47	Yes	and \$0.16-0.30/gallon in Cook County
Kansas	2.50	No	8% off- and 10% on-premise retail tax	0.30	No	over 21% - \$2.68/gallon
Kentucky	1.92	Yes*	under 6% - \$0.25/gallon; \$0.05/case and 11% wholesale	0.50	Yes*	under 5% - \$0.19/gallon
Louisiana	2.50	Yes	under 6% - \$0.32/gallon	0.11	Yes	over 14% - \$0.75/gallon; 8% off- and 10% on-
Maine	[1]	Yes		0.80	Yes	premise
Maryland	1.50	Yes		0.40	Yes	11% wholesale
Massachusetts	4.05	Yes*	under 15% - \$1.10/gallon; over 50% alcohol - \$4.05/proof	0.55	Yes*	14% to 24% - \$0.23/gallon; over 24% and sparkling
Michigan	[1]	Yes	gallon; 0.57% on private club sales	0.51	Yes	wine - \$1.69/gallon
Minnesota	5.03	-	\$0.01/bottle (except minis) and 9% sales tax	0.30	-	over 15.5% - sold through state stores; sparkling
Mississippi	[1]	Yes		0.35	-	wine - \$1.25/gallon; additional 5% on-premise sales
Missouri	2.20	Yes		0.30	Yes	over 14% and sparkling wine - sold through the state
Montana	[1]	n.a.		1.08	n.a.	over 14% - sold through state stores; 7% surtax
Nebraska	3.75	Yes		0.65	Yes	over 14% - \$1.40/gallon; over 24% and sparkling
Nebraska	3.75	Yes		0.65	Yes	wine - \$1.82/gallon; over 24% - \$3.52/gallon
New Hampshire	[1]	Yes	under 14% - \$0.70/gallon and under 21% - \$1.30/gallon	0.70	Yes	\$0.01/bottle (except minis) and 9% sales tax
New Jersey	4.40	Yes		0.70	Yes	over 14% and sparkling wine - sold through the state
New Mexico	6.50	Yes		1.70	Yes	over 14% to 22% - \$1.30/gallon; over 22% - \$3.60/gallon
New York	6.44	Yes	under 24% - \$2.54/gallon; \$1.00/gallon New York City	0.19	Yes	n.a.
North Carolina	[1]	Yes*		0.79	Yes	over 14% - \$5.00/gallon
North Dakota	2.50	-	7% state sales tax	0.50	-	over 17% - \$2.01/gallon
Ohio	[1]	Yes		0.30	Yes	over 17% - \$0.50/gallon; sparkling wine -
Oklahoma	5.58	Yes	\$1.00/bottle on-premise and 13.5% on-premise	0.72	Yes	\$1.00/gallon; 7% state sales tax
Oregon	[1]	n.a.		0.67	n.a.	over 14% - \$0.88/gallon; vermouth - \$1.08/gallon
Pennsylvania	[1]	Yes		0.71	Yes	and sparkling wine - \$1.48/gallon
Rhode Island	3.75	Yes	\$5.30/case and 9% surtax	0.60	Yes	over 14% - \$1.40/gallon; sparkling wine -
South Carolina	2.72	Yes		0.90	Yes	\$2.08/gallon; \$1.00/bottle on-premise and 13.5% on-
South Dakota	3.83	Yes	under 14% - \$0.83/gallon; 2% wholesale tax	0.83	Yes	premise retail taxes
Tennessee	4.40	Yes	\$0.15/case and 15% on-premise; under 7% - \$1.21/gallon	1.21	Yes	over 14% - \$1.40/gallon; sparkling wine -
Texas	2.40	Yes	14% on-premise and \$0.05/drink on airline sales	0.20	Yes	over 14% - \$1.40/gallon; 14% on-premise and \$0.05/drink on
Utah	[1]	Yes		0.1	Yes	airline sales
Vermont	[1]	No	10% on-premise sales tax	0.55	Yes	over 17% - sold through state store; 10% on-
Virginia	[1]	Yes		1.51	Yes	premise sales tax
Washington	[1]	Yes*		0.87	Yes	under 4% - \$0.255/gallon and over 14% - sold
West Virginia	[1]	Yes		1.00	Yes	through state store
Wisconsin	3.25	Yes		0.25	Yes	over 14% - \$1.72/gallon
Wyoming	[1]	Yes		0.71	Yes	5% local tax
Dist. of Columbia	1.50	Yes	8% off- and 9% on-premise sales tax	0.30	Yes	over 14% - \$0.45/gallon
U.S. Median	3.75	-		0.69	-	\$0.40/gallon and sparkling - \$0.40/gallon

Beer

STATE	Tax Rates (\$ per gallon)	Sales taxes applied	Other taxes
Alabama	\$0.53	Yes	\$0.52/gallon local tax
Alaska	1.07	n.a.	
Arizona	0.16	Yes	under 3.2% - \$0.16/gallon; \$0.008/gallon and 3% off- 10%
Arkansas	0.23	Yes	on-premise tax
California	0.20	Yes	
Colorado	0.08	Yes	
Connecticut	0.19	Yes	
Delaware	0.18	n.a.	
Florida	0.48	Yes	2.07% surtax on-premise retail tax
Georgia	0.32	Yes	\$0.53/gallon local tax
Hawaii	0.88	Yes	\$0.54/gallon draft beer
Iowa	0.15	Yes	over 4% - \$0.45/gallon
Illinois	0.185	Yes	\$0.16/gallon in Chicago and \$0.06/gallon in Cook County
Indiana	0.115	Yes	
Iowa	0.19	Yes	over 3.2% - (8% off- and 10% on-premise); under 3.2% -
Kansas	0.18	-	4.25% sales tax
Kentucky	0.08	Yes*	11% wholesale tax
Louisiana	0.32	Yes	\$0.04/gallon local tax
Maine	0.26	Yes	additional 5% on-premise tax
Maryland	0.09	Yes	\$0.2333/gallon in Garrett County
Massachusetts	0.11	Yes*	0.97% on private club sales
Michigan	0.20	Yes	
Minnesota	0.15	-	under 3.2% - \$0.077/gallon; 9.0% sales tax
Mississippi	0.40	Yes	
Missouri	0.06	Yes	
Montana	0.14	n.a.	
Nebraska	0.31	Yes	
Nebraska	0.16	Yes	
New Hampshire	0.30	n.a.	
New Jersey	0.12	Yes	
New Mexico	0.41	Yes	\$0.12/gallon in New York City
New York	0.11	Yes	
North Carolina	0.53	Yes	
North Dakota	0.18	Yes	7% state sales tax; bulk beer \$0.08/gallon
Ohio	0.18	Yes	
Oklahoma	0.40	Yes	under 3.2% - \$0.36/gallon; \$1.00/case on-premise and
Oregon	0.08	n.a.	13.5% on-premise
Pennsylvania	0.08	Yes	
Rhode Island	0.10	Yes	\$0.04/case wholesale tax
South Carolina	0.77	Yes	
South Dakota	0.27	Yes	
Tennessee	0.14	Yes	17% wholesale tax
Texas	0.19	Yes	over 4% - \$0.188/gallon; 14% on-premise and \$0.05/drink
Utah	0.41	Yes	on airline sales
Vermont	0.205	No	over 3.2% - sold through state store
Virginia	0.26	Yes	6% to 8% alcohol - \$0.56; 10% on-premise sales tax
Washington	0.261	Yes	
West Virginia	0.18	Yes	
Wisconsin	0.06	Yes	
Wyoming	0.02	Yes	
Dist. of Columbia	0.09	Yes	8% off- and 9% on-premise sales tax
U.S. Median	0.188	-	

* Sales tax is applied to on-premise sales only.

[1] In 18 states, the government directly controls the sales of distilled spirits. Revenue in these states is generated from various taxes, fees and net liquor profits.

[2] All wine sales are through state stores. Revenue in these states is generated from various taxes, fees and net profits.

State Budget Review: Tax Rates, 2008

State	Year	Rate	Rate	Rate	Rate	Rate	Rate	Rate	Rate
Alabama	2008	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%
Alaska	2008	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%	7.5%
Arizona	2008	9.3%	9.3%	9.3%	9.3%	9.3%	9.3%	9.3%	9.3%
Arkansas	2008	6.5%	6.5%	6.5%	6.5%	6.5%	6.5%	6.5%	6.5%
California	2008	9.3%	9.3%	9.3%	9.3%	9.3%	9.3%	9.3%	9.3%
Colorado	2008	4.6%	4.6%	4.6%	4.6%	4.6%	4.6%	4.6%	4.6%
Connecticut	2008	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%
Delaware	2008	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
District of Columbia	2008	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
Florida	2008	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
Georgia	2008	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
Hawaii	2008	4.7%	4.7%	4.7%	4.7%	4.7%	4.7%	4.7%	4.7%
Idaho	2008	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
Illinois	2008	6.25%	6.25%	6.25%	6.25%	6.25%	6.25%	6.25%	6.25%
Indiana	2008	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
Iowa	2008	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
Kansas	2008	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
Kentucky	2008	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
Louisiana	2008	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
Maine	2008	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
Maryland	2008	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
Massachusetts	2008	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
Michigan	2008	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
Minnesota	2008	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
Mississippi	2008	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
Missouri	2008	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
Montana	2008	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
Nebraska	2008	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
Nevada	2008	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
New Hampshire	2008	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
New Jersey	2008	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
New Mexico	2008	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
New York	2008	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
North Carolina	2008	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
North Dakota	2008	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
Ohio	2008	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
Oklahoma	2008	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
Oregon	2008	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
Pennsylvania	2008	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
Rhode Island	2008	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
South Carolina	2008	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
South Dakota	2008	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
Tennessee	2008	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
Texas	2008	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
Utah	2008	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
Vermont	2008	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
Virginia	2008	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
Washington	2008	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
West Virginia	2008	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
Wisconsin	2008	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
Wyoming	2008	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%

State Alcohol Excise Tax Rates, 2004

STATE	Liquor			Wine		
	Tax Rates (\$ per gallon)	Sales taxes applied	Other taxes	Tax Rates (\$ per gallon)	Sales taxes applied	Other taxes
Alabama	see footnote (1)	Yes		\$1.70	Yes	over 14% - sold through state store
Alaska	\$12.80	Yes		2.5	n.a.	
Arizona	3	Yes	under 21% - \$2.50/gallon	0.94	Yes	
Arkansas	2.5	Yes	under 5% - \$0.50/gallon, under 21% - \$1.00/gallon; \$0.20/case and 3% off- 14% on-premise retail taxes	0.75	Yes	over 5% - \$0.25/gallon; \$0.05/case; and 3% off- and 10% on-premise
California	3.3	Yes	over 50% - \$6.60/gallon	0.2	Yes	sparkling wine - \$0.30/gallon
Colorado	2.28	Yes		0.32	Yes	
Connecticut	4.5	Yes	under 7% - \$2.05/gallon	0.6	Yes	over 21% and sparkling wine - \$1.50/gallon
Delaware	3.75	n.a.	under 20% - \$2.00/gallon	0.97	n.a.	
Florida	6.5	Yes	under 17.259% - \$2.25/gallon, over \$5.780% - \$9.53/gallon	2.25	Yes	over 17.269% - \$3.00/gallon, sparkling wine
Georgia	3.79	Yes	\$0.74/case on-premise retail tax	1.51	Yes	\$3.00/gallon & 0.74/case on-premise retail tax
Hawaii	5.92	Yes	\$0.52/gallon local tax	1.36	Yes	over 14% - \$2.00/gallon; \$0.83/gallon local tax
Idaho	see footnote (1)	Yes		0.45	Yes	sparkling wine - \$2.00/gallon and wine coolers - \$0.83/gallon
Illinois	4.5	Yes	under 20% - \$0.73/gallon; \$0.50/gallon in Chicago and \$1.00/gallon in Cook County	0.73	Yes	over 20% - \$4.60/gallon; \$0.30/gallon in Chicago and \$0.16-\$0.30/gallon in Cook County
Indiana	2.68	Yes	under 10% - \$0.47/gallon	0.47	Yes	over 21% - \$2.00/gallon
Iowa	see footnote (1)	Yes		1.75	Yes	over 5% - \$0.19/gallon
Kansas	2.5	no	8% off- and 10% on-premise retail tax	0.3	no	premise
Kentucky	1.92	Yes*	under 6% - \$0.25/gallon; \$0.05/case and 9% wholesale tax	0.5	Yes*	9% wholesale
Louisiana	1.5	Yes	under 6% - \$0.32/gallon	0.11	Yes	14% to 24% - \$0.23/gallon, over 24% and sparkling wine - \$1.25/gallon
Maine	see footnote (1)	Yes		0.6	Yes	over 15.5% - sold through state stores, sparkling wine - \$1.25/gallon; additional 5% on-premise sales tax
Maryland	1.5	Yes	under 15% - \$1.10/gallon, over 50% alcohol - \$4.05/proof gallon; 0.57% on private club sales	0.4	Yes	
Massachusetts	4.05	Yes*		0.55	Yes*	sparkling wine - \$0.70/gallon;
Michigan	see footnote (1)	Yes		0.51	Yes	over 10% - \$0.70/gallon;
Minnesota	5.03	--	\$0.01/bottle (except miniatures) and 9.0% sales tax	0.3	--	14% to 21% - \$0.65/gallon, under 24% and sparkling wine - \$1.62/gallon; over 24% - \$3.52/gallon; \$0.01/bottle (except miniatures) and 9.0% sales tax
Mississippi	see footnote (1)	Yes		0.36	Yes	over 14% and sparkling wine - sold through the state
Missouri	see footnote (1)	Yes		0.36	Yes	
Montana	see footnote (1)	n.a.		1.06	n.a.	over 16% - sold through state stores
Nebraska	see footnote (1)	Yes		0.95	Yes	
Nevada	3.6	Yes	under 14% - \$0.70/gallon and under 21% - \$1.30/gallon.	0.7	Yes	14% to 22% - \$1.30/gallon, over 22% - \$3.60/gallon
New Hampshire	see footnote (1)	n.a.		see footnote (2)	n.a.	
New Jersey	4.4	Yes		4.7	Yes	
New Mexico	6.50	Yes		1.7	Yes	over 14% - \$0.60/gallon
New York	6.44	Yes	not more than 24% - \$2.54/gallon; \$1.00/gallon New York City	0.19	Yes	
North Carolina	see footnote (1)	Yes*		0.79	Yes	over 17% - \$0.91/gallon
North Dakota	2.5	--	7% state sales tax	0.5	--	over 17% - \$0.60/gallon, sparkling wine - \$1.00/gallon; 7% state sales tax
Ohio	see footnote (1)	Yes		0.32	Yes	over 14% - \$1.00/gallon, vermouth - \$1.10/gallon and sparkling wine - \$1.00/gallon
Oklahoma	5.56	Yes	13.5% on-premise	0.72	Yes	over 14% - \$1.44/gal. 13.5% on-premise
Oregon	see footnote (1)	n.a.		0.67	n.a.	over 14% - \$0.70/gallon
Pennsylvania	see footnote (1)	Yes		see footnote (2)	Yes	sparkling wine - \$0.75/gallon
Rhode Island	3.75	Yes		0.9	Yes	\$0.18/gallon additional tax
South Carolina	2.72	Yes	\$5.36/case and 9% surtax	0.9	Yes	14% to 20% - \$1.45/gallon, over 21% and sparkling wine - \$2.07/gallon; 2% wholesale tax
South Dakota	3.93	Yes	under 14% - \$0.93/gallon, 2% wholesale tax	0.93	Yes	\$0.15/case and 10% on-premise
Tennessee	4.4	Yes	\$0.15/case and 10% on-premise, under 7% - \$1.21/gallon	1.21	Yes	over 14% - \$0.40/gallon and sparkling wine - \$0.51/gallon; 14% on-premise and \$0.05/case on airline sales
Texas	2.4	Yes	14% on-premise and \$0.05/case on airline sales	0.2	Yes	
Utah	see footnote (1)	Yes		see footnote (2)	Yes	over 16% - sold through state store, 10% on-premise sales tax
Vermont	see footnote (1)	no	10% on-premise sales tax	0.55	Yes	under 4% - \$0.265/gallon and over 14% - sold through state store
Virginia	see footnote (1)	Yes		1.51	Yes	over 14% - \$1.70/gallon
Washington	see footnote (1)	Yes*		0.87	Yes	5% local tax
West Virginia	see footnote (1)	Yes		1	Yes	over 14% - \$0.45/gallon
Wisconsin	see footnote (1)	Yes		3.25	Yes	
Wyoming	see footnote (1)	Yes		see footnote (2)	Yes	
Dist. of Columbia	1.5	Yes	8% off- and 10% on-premise sales tax	0.3	Yes	8% off- and 10% on-premise sales tax, over 14% - \$0.40/gallon and Sparkling - \$0.45/gallon.
U.S. Median	\$3.73			0.64		

STATE	Beer		
	Tax Rates (\$ per gallon)	Sales taxes applied	Other taxes
Alabama	\$0.53	Yes	\$0.52/gallon local tax
Alaska	1.07	n.a.	\$0.30/gallon small breweries
Arizona	0.16	Yes	under 3.2% - \$0.16/gallon; \$0.008/gallon and 3% off- 10% on-premise tax
Arkansas	0.23	Yes	
California	0.2	Yes	
Colorado	0.08	Yes	
Connecticut	0.19	Yes	
Delaware	0.16	n.a.	
Florida	0.48	Yes	2.67/12 ounces on-premise retail tax
Georgia	0.48	Yes	\$0.53/gallon local tax
Hawaii	0.62	Yes	\$0.53/gallon draft beer
Idaho	0.15	Yes	over 4% - \$0.45/gallon
Illinois	0.185	Yes	\$0.16/gallon in Chicago and \$0.06/gallon in Cook County
Indiana	0.115	Yes	
Iowa	0.19	Yes	over 3.2% - (8% off- and 10% on-premise), under 3.2% - 4.25% sales tax.
Kansas	0.08	Yes*	9% wholesale tax
Kentucky	0.08	Yes*	\$0.08/gallon local tax
Louisiana	0.32	Yes	additional 5% on-premise tax
Maine	0.09	Yes	\$0.2333/gallon in Garret County
Maryland	0.11	Yes*	0.57% on private club sales
Massachusetts	0.2	Yes	
Michigan	0.15	Yes	under 3.2% - \$0.077/gallon 9.0% sales tax
Minnesota	0.43	Yes	
Mississippi	0.06	Yes	
Missouri	0.14	n.a.	
Montana	0.14	n.a.	
Nebraska	0.31	Yes	
Nevada	0.16	Yes	
New Hampshire	0.3	n.a.	
New Jersey	0.12	Yes	
New Mexico	0.41	Yes	\$0.12/gallon in New York City
New York	0.11	Yes	\$0.48/gallon bulk beer
North Carolina	0.53	Yes	7% state sales tax, bulk beer \$0.08/gal.
North Dakota	0.16	Yes	
Ohio	0.18	Yes	
Oklahoma	0.4	Yes	under 3.2% - \$0.36/gallon; 13.5% on-premise
Oregon	0.08	n.a.	
Pennsylvania	0.08	Yes	
Rhode Island	0.1	Yes	\$0.04/case wholesale tax
South Carolina	0.77	Yes	
South Dakota	0.07	Yes	
Tennessee	0.14	Yes	17% wholesale tax
Texas	0.19	Yes	over 4% - \$0.18/gallon, 14% on-premise and \$0.05/drink on airline sales
Utah	0.41	Yes	over 3.2% - sold through state store
Vermont	0.265	no	6% to 8% alcohol - \$0.55, 10% on-premise sales tax
Virginia	0.26	Yes	
Washington	0.281	Yes	
West Virginia	0.18	Yes	
Wisconsin	0.06	Yes	
Wyoming	0.02	Yes	
Dist. of Columbia	0.09	Yes	8% off- and 10% on-premise sales tax
U.S. Median	\$0.19		

* Sales tax is applied to on-premise sales only.
 (1) In 15 states, the government directly controls the sales of distilled spirits. Revenue in these states is generated from various taxes, fees and net liquor profits.
 (2) All wine sales are through state stores. Revenue in these states is generated from various taxes, fees and net profits.
 Source: Federation of Tax Administrators, January 1, 2005
 http://www.taxadmin.org/fatadata/04_05.html

State Alcohol Excise Taxes, 2003

State	Liquor			Wine			Beer		
	Tax Rates (\$ per gallon)	Sales Taxes Applied	Other Taxes	Tax Rates (\$ per gallon)	Sales Taxes Applied	Other Taxes	Tax Rates (\$ per gallon)	Sales Taxes Applied	Other Taxes
Alabama	see footnote (1)	Yes		\$1.70	Yes	over 14% - sold through state store	\$0.53	Yes	\$0.52/gallon local tax
Alaska	\$12.80	n.a.	under 21% - \$2.50/gallon	2.5	n.a.		1.07	n.a.	\$0.35/gallon small breweries
Arizona	3	Yes	under 5% - \$0.50/gallon, under 21% - \$1.00/gallon; \$0.20/case and 3% off- 14% on-premise retail taxes	0.84	Yes		0.16	Yes	
Arkansas	2.5	Yes	over 50% - \$6.60/gallon	0.75	Yes	under 5% - \$0.25/gallon; \$0.05/case; and 3% off- and 10% on-premise sparkling wine - \$0.30/gallon	0.23	Yes	under 3.2% - \$0.16/gallon; \$0.008/gallon and 3% off- 10% on-premise tax
California	3.3	Yes		0.2	Yes		0.2	Yes	
Colorado	2.28	Yes		0.32	Yes		0.08	Yes	
Connecticut	4.5	Yes	under 7% - \$2.05/gallon	0.6	Yes	over 21% and sparkling wine - \$1.50/gallon	0.19	Yes	
Delaware	3.75	n.a.	under 25% - \$2.50/gallon	0.97	n.a.		0.16	n.a.	
Florida	6.5	Yes	under 17.250% - \$2.25/gallon, over 55.780% - \$9.53/gallon 6.67¢/ounce on-premise retail tax	2.25	Yes	over 17.250% - \$3.00/gallon, sparkling wine \$3.50/gallon 6.67¢/4 ounces on-premise retail tax	0.48	Yes	2.67¢/12 ounces on-premise retail tax
Georgia	3.79	Yes	\$0.83/gallon local tax	1.51	Yes	over 14% - \$2.54/gallon; \$0.83/gallon local tax	0.48	Yes	\$0.53/gallon local tax
Hawaii	5.92	Yes		1.36	Yes	Sparkling wine - \$2.09/gallon and wine coolers - \$0.84/gallon	0.92	Yes	\$0.53/gallon draft beer
Idaho	see footnote (1)	Yes		0.45	Yes		0.15	Yes	over 4% - \$0.45/gallon
Illinois	4.5	Yes	under 20% - \$0.73/gallon; \$0.50/gallon in Chicago and \$1.00/gallon in Cook County	0.73	Yes	over 20% - \$4.50/gallon; \$0.30/gallon in Chicago and (\$0.16-\$0.30/gallon in Cook County	0.185	Yes	\$0.16/gallon in Chicago and \$0.06/gallon in Cook County
Indiana	2.68	Yes	under 15% - \$0.47/gallon	0.47	Yes	over 21% - \$2.68/gallon	0.12	Yes	
Iowa	see footnote (1)	Yes		1.75	Yes	under 5% - \$0.19/gallon	0.19	Yes	
Kansas	2.5	no	8% off- and 10% on-premise retail tax under 6% - \$0.25/gallon; \$0.05/case and 9% wholesale tax	0.3	no	over 14% - \$0.75/gallon; 8% off- and 10% on-premise	0.18	--	over 3.2% - (8% off- and 10% on-premise), under 3.2% - 4.25% sales tax.
Kentucky	1.92	Yes*		0.5	Yes*	9% wholesale	0.08	Yes*	9% wholesale tax
Louisiana	2.5	Yes	under 6% - \$0.32/gallon	0.11	Yes	14% to 24% - \$0.23/gallon, over 24% and sparkling wine - \$1.59/gallon	0.32	Yes	\$0.048/gallon local tax
Maine	see footnote (1)	Yes		0.6	Yes	over 15.5% - sold through state stores, sparkling wine - \$1.25/gallon; additional 5% on-premise sales tax	0.35	Yes	additional 5% on-premise tax
Maryland	1.5	Yes		0.4	Yes		0.09	Yes	\$0.2333/gallon in Garrett County
Massachusetts	4.05	Yes*	under 15% - \$1.10/gallon, over 50% alcohol - \$4.05/proof gallon; 0.57% on private club sales	0.55	Yes*	sparkling wine - \$0.70/gallon;	0.11	Yes*	0.57% on private club sales
Michigan	see footnote (1)	Yes		0.51	Yes	over 16% - \$0.76/gallon	0.2	Yes	
Minnesota	5.03	--	\$0.01/bottle (except miniatures) and 9.0% sales tax	0.3	--	14% to 21% - \$0.95/gallon, under 24% and sparkling wine - \$1.82/gallon; \$0.01/bottle over 14% and sparkling wine - sold through the state	0.15	--	under 3.2% - \$0.077/gallon, 9.0% sales tax
Mississippi	see footnote (1)	Yes		0.35	Yes		0.43	Yes	
Missouri	2	Yes		0.36	Yes		0.06	Yes	
Montana	see footnote (1)	n.a.		1.06	n.a.	over 16% - sold through state stores	0.14	n.a.	
Nebraska	3	Yes	under 14% - \$0.40/gallon and under 21% - \$0.75/gallon.	0.75	Yes	over 14% - \$1.35/gallon	0.23	Yes	
Nevada	2.05	Yes		0.4	Yes	14% to 22% - \$0.75/gallon, over 22% - \$2.05/gallon	0.09	Yes	
New Hampshire	see footnote (1)	n.a.		see footnote (2)	n.a.		0.3	n.a.	
New Jersey	4.4	Yes		0.7	Yes		0.12	Yes	
New Mexico	6.06	Yes		1.7	Yes	over 14% - \$6.06/gallon	0.41	Yes	
New York	6.44	Yes	under 24% - \$2.54/gallon; \$1.00/gallon New York City	0.19	Yes		0.125	Yes	\$0.12/gallon in New York City ^{see footnote (3)}
North Carolina	see footnote (1)	Yes*		0.79	Yes		0.53	Yes	\$0.48/gallon bulk beer
North Dakota	2.5	--	7% state sales tax	0.5	--	over 17% - \$0.91/gallon over 17% - \$0.60/gallon, Sparkling wine - \$1.00/gallon; 7% state sales tax	0.16	--	7% state sales tax, bulk beer \$0.08/gal.
Ohio	see footnote (1)	Yes		0.32	Yes	over 14% - \$1.00/gallon, vermouth - \$1.10/gallon and sparkling wine - \$1.50/gallon over 14% - \$1.44/gallon, sparkling wine - \$2.08/gallon; \$1.00/bottle on-premise and 12% on-premise	0.18	Yes	
Oklahoma	5.56	Yes	\$1.00/bottle on-premise and 12% on-premise	0.72	Yes		0.4	Yes	under 3.2% - \$0.36/gallon; \$1.00/case on-premise and 12% on-premise
Oregon	see footnote (1)	n.a.		0.67	n.a.	over 14% - \$0.77/gallon	0.08	n.a.	
Pennsylvania	see footnote (1)	Yes		see footnote (2)	Yes		0.08	Yes	
Rhode Island	3.75	Yes		0.6	Yes	sparkling wine - \$0.75/gallon	0.1	Yes	\$0.04/case wholesale tax
South Carolina	2.72	Yes	\$5.36/case and 9% surtax	0.9	Yes	\$0.18/gallon additional tax	0.77	Yes	
South Dakota	3.93	Yes	under 14% - \$0.93/gallon, 2% wholesale tax \$0.15/case and 15% on-premise; under 7% - \$1.21/gallon.	0.93	Yes	14% to 20% - \$1.45/gallon, over 21% and sparkling wine - \$2.07/gallon; 2% wholesale tax	0.27	Yes	
Tennessee	4.4	Yes		1.21	Yes	\$0.15/case and 15% on-premise.	0.14	Yes	17% wholesale tax
Texas	2.4	Yes	14% on-premise and \$0.05/drink on airline sales	0.2	Yes	over 14% - \$0.408/gallon and sparkling wine - \$0.516/gallon; 14% on-premise and \$0.05/drink on airline sales	0.19	Yes	over 4% - \$0.198/gallon, 14% on-premise and \$0.05/drink on airline sales
Utah	see footnote (1)	Yes		see footnote (2)	Yes		0.35	Yes	over 3.2% - sold through state store
Vermont	see footnote (1)	no	10% on-premise sales tax	0.55	Yes	over 16% - sold through state store, 10% on-premise sales tax	0.265	no	6% to 8% alcohol - \$0.55; 10% on-premise sales tax
Virginia	see footnote (1)	Yes		1.51	Yes	under 4% - \$0.2565/gallon and over 14% - sold through state store	0.26	Yes	
Washington	see footnote (1)	Yes*		0.87	Yes	over 14% - \$1.72/gallon	0.261	Yes	
West Virginia	see footnote (1)	Yes		1	Yes	5% local tax	0.18	Yes	
Wisconsin	3.25	Yes		0.25	Yes	over 14% - \$0.45/gallon	0.06	Yes	
Wyoming	see footnote (1)	Yes		see footnote (2)	Yes		0.02	Yes	
Dist. of Columbia	1.5	Yes	8% off- and 10% on-premise sales tax	0.3	Yes	8% off- and 10% on-premise sales tax, over 14% - \$0.40/gallon and Sparkling - \$0.45/gallon.	0.09	Yes	8% off- and 10% on-premise sales tax
U.S. Median	\$3.30			0.6			\$0.19		

* Sales tax is applied to on-premise sales only.

¹ In 18 states, the government directly controls the sales of distilled spirits. Revenue in these states is generated from various taxes, fees and net liquor profits.

² All wine sales are through state stores. Revenue in these states is generated from various taxes, fees and net profits

³ Tax rate scheduled to decrease to 11.5 cents per gallon 9/1/03.

State Alcohol Excise Taxes, 2000

State	Liquor			Wine			Beer		
	Tax Rates (\$ per gallon)	Sales Taxes Applied	Other Taxes	Tax Rates (\$ per gallon)	Sales Taxes Applied	Other Taxes	Tax Rates (\$ per gallon)	Sales Taxes Applied	Other Taxes
Alabama	1	Yes		\$1.70	Yes	over 14% - sold through state store	\$0.53	Yes	\$0.52/gallon local tax
Alaska	\$5.60	n.a.	under 21% - \$0.85/gallon	0.85	n.a.		0.35	n.a.	
Arizona	3	Yes	under 5% - \$0.50/gallon, under 21% - \$1.00/gallon; \$0.20/case and 3% off- 14% on-premise retail taxes	0.84	Yes		0.16	Yes	
Arkansas	2.5	Yes	under 5% - \$0.50/gallon, over 55.780% - \$9.53/gallon 6.67¢/ounce on-premise retail tax	0.75	Yes	under 5% - \$0.25/gallon; \$0.05/case; and 3% off- and 10% on-premise sparkling wine - \$0.30/gallon	0.23	Yes	under 3.2% - \$0.16/gallon; \$0.008/gallon and 3% off- 10% on-premise tax
California	3.3	Yes	over 50% - \$6.60/gallon	0.2	Yes		0.2	Yes	
Colorado	2.28	Yes		0.32	Yes		0.08	Yes	
Connecticut	4.5	Yes	under 7% - \$2.05/gallon	0.6	Yes	over 21% and sparkling wine - \$1.50/gallon	0.19	Yes	
Delaware	3.75	n.a.	under 25% - \$2.50/gallon	0.97	n.a.		0.16	n.a.	
Florida	6.5	Yes	under 17.250% - \$2.25/gallon, over 55.780% - \$9.53/gallon 6.67¢/ounce on-premise retail tax	2.25	Yes	over 17.250% - \$3.00/gallon, sparkling wine \$3.50/gallon 6.67¢/4 ounces on-premise retail tax	0.48	Yes	2.67¢/12 ounces on-premise retail tax
Georgia	3.79	Yes	\$0.83/gallon local tax	1.51	Yes	over 14% - \$2.54/gallon; \$0.83/gallon local tax	0.48	Yes	\$0.53/gallon local tax
Hawaii	5.92	Yes		1.36	Yes	Sparkling wine - \$2.09/gallon and wine coolers - \$0.84/gallon	0.92	Yes	\$0.53/gallon draft beer
Idaho	1	Yes		0.45	Yes		0.15	Yes	over 4% - \$0.45/gallon
Illinois	4.5	Yes	under 20% - \$0.73/gallon; \$0.50/gallon in Chicago and \$1.00/gallon in Cook County	0.73	Yes	over 20% - \$4.50/gallon; \$0.30/gallon in Chicago and (\$0.16-\$0.30/gallon in Cook County	0.185	Yes	\$0.16/gallon in Chicago and \$0.06/gallon in Cook County
Indiana	2.68	Yes	under 15% - \$0.47/gallon	0.47	Yes	over 21% - \$2.68/gallon	0.12	Yes	
Iowa	1	Yes		1.75	Yes	under 5% - \$0.19/gallon	0.19	Yes	
Kansas	2.5	no	8% off- and 10% on-premise retail tax under 6% - \$0.25/gallon; \$0.05/case and 9% wholesale tax	0.3	no	over 14% - \$0.75/gallon; 8% off- and 10% on-premise	0.18	--	over 3.2% - (8% off- and 10% on-premise), under 3.2% - 4.25% sales tax.
Kentucky	1.92	Yes*		0.5	Yes*	9% wholesale	0.08	Yes*	9% wholesale tax
Louisiana	2.5	Yes	under 6% - \$0.32/gallon	0.11	Yes	14% to 24% - \$0.23/gallon, over 24% and sparkling wine - \$1.59/gallon	0.32	Yes	\$0.048/gallon local tax
Maine	1	Yes		0.6	Yes	over 15.5% - sold through state stores, sparkling wine - \$1.25/gallon; additional 5% on-premise sales tax	0.35	Yes	additional 5% on-premise tax
Maryland	1.5	Yes		0.4	Yes		0.09	Yes	\$0.2333/gallon in Garrett County
Massachusetts	4.05	Yes*	under 15% - \$1.10/gallon, over 50% alcohol - \$4.05/proof gallon; 0.57% on private club sales	0.55	Yes*	sparkling wine - \$0.70/gallon;	0.11	Yes*	0.57% on private club sales
Michigan	1	Yes		0.51	Yes	over 16% - \$0.76/gallon	0.2	Yes	
Minnesota	5.03	--	\$0.01/bottle (except miniatures) and 9.0% sales tax	0.3	--	14% to 21% - \$0.95/gallon, under 24% and sparkling wine - \$1.82/gallon; \$0.01/bottle over 14% and sparkling wine - sold through the state	0.15	--	under 3.2% - \$0.077/gallon, 9.0% sales tax
Mississippi	1	Yes		0.35	Yes		0.43	Yes	
Missouri	2	Yes		0.36	Yes		0.06	Yes	
Montana	1	n.a.		1.06	n.a.	over 16% - sold through state stores	0.14	n.a.	
Nebraska	3	Yes		0.75	Yes	over 14% - \$1.35/gallon	0.23	Yes	
Nevada	2.05	Yes	under 14% - \$0.40/gallon and under 21% - \$0.75/gallon.	0.4	Yes	14% to 22% - \$0.75/gallon, over 22% - \$2.05/gallon	0.09	Yes	
New Hampshire	1	n.a.		2	n.a.		0.3	n.a.	
New Jersey	4.4	Yes		0.7	Yes		0.12	Yes	
New Mexico	6.06	Yes		1.7	Yes	over 14% - \$6.06/gallon	0.41	Yes	
New York	6.44	Yes	under 24% - \$2.54/gallon; \$1.00/gallon New York City	0.19	Yes		0.135 ³	Yes	\$0.12/gallon in New York City
North Carolina	1	Yes*		0.79	Yes	over 17% - \$0.91/gallon	0.53	Yes	\$0.48/gallon bulk beer
North Dakota	2.5	--	7% state sales tax	0.5	--	over 17% - \$0.60/gallon, Sparkling wine - \$1.00/gallon; 7% state sales tax	0.16	--	7% state sales tax, bulk beer \$0.08/gal.
Ohio	1	Yes		0.32	Yes	over 14% - \$1.00/gallon, vermouth - \$1.10/gallon and sparkling wine - \$1.50/gallon	0.18	Yes	
Oklahoma	5.56	Yes	\$1.00/bottle on-premise and 12% on-premise	0.72	Yes	over 14% - \$1.44/gallon, sparkling wine - \$2.08/gallon; \$1.00/bottle on-premise and 12% on-premise	0.4	Yes	under 3.2% - \$0.36/gallon; \$1.00/case on-premise and 12% on-premise
Oregon	1	n.a.		0.67	n.a.	over 14% - \$0.77/gallon	0.08	n.a.	
Pennsylvania	1	Yes		0.6	Yes		0.08	Yes	
Rhode Island	3.75	Yes		0.6	Yes	sparkling wine - \$0.75/gallon	0.1	Yes	\$0.04/case wholesale tax
South Carolina	2.72	Yes	\$5.36/case and 9% surtax	0.9	Yes	\$0.18/gallon additional tax	0.77	Yes	
South Dakota	3.93	Yes	under 14% - \$0.93/gallon, 2% wholesale tax \$0.15/case and 15% on-premise; under 7% - \$1.10/gallon.	0.93	Yes	14% to 20% - \$1.45/gallon, over 21% and sparkling wine - \$2.07/gallon; 2% wholesale tax \$0.15/case and 15% on-premise; under 7% - \$1.10/gallon.	0.27	Yes	
Tennessee	4	Yes		1.1	Yes		0.13	Yes	17% wholesale tax
Texas	2.4	Yes	14% on-premise and \$0.05/drink on airline sales	0.2	Yes	over 14% - \$0.408/gallon and sparkling wine - \$0.516/gallon; 14% on-premise and \$0.05/drink on airline sales	0.19	Yes	over 4% - \$0.198/gallon, 14% on-premise and \$0.05/drink on airline sales
Utah	1	Yes		2	Yes		0.35	Yes	over 3.2% - sold through state store
Vermont	1	no	10% on-premise sales tax	0.55	Yes	over 16% - sold through state store, 10% on-premise sales tax	0.265	no	6% to 8% alcohol - \$0.55; 10% on-premise sales tax
Virginia	1	Yes		1.51	Yes	under 4% - \$0.2565/gallon and over 14% - sold through state store	0.26	Yes	
Washington	1	Yes*		0.87	Yes	over 14% - \$1.72/gallon	0.261	Yes	
West Virginia	1	Yes		1	Yes	5% local tax	0.18	Yes	
Wisconsin	3.25	Yes		0.25	Yes	over 14% - \$0.45/gallon	0.06	Yes	
Wyoming	1	Yes		2	Yes		0.02	Yes	
Dist. of Columbia	1.5	Yes	8% off- and 10% on-premise sales tax	0.3	Yes	8% off- and 10% on-premise sales tax, over 14% - \$0.40/gallon and Sparkling - \$0.45/gallon.	0.09	Yes	8% off- and 10% on-premise sales tax
U.S. Median	\$3.30			0.6			\$0.19		

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