

State Alcohol Excise Tax Rates 2020

Distilled spirit, beer, and wine tax rates - as of January 1st, 2020
Dollars per gallon



State	Distilled Spirit Excise Tax Rate	Beer Excise Tax Rate	Wine Excise Tax Rate
Alabama	n.a.	1.05	1.96
Alaska	12.80	1.07	2.50
Arizona	3.00	0.16	0.84
Arkansas	2.50	0.23	0.75
California	3.30	0.20	0.20
Colorado	2.28	0.08	0.28
Connecticut	5.94	0.24	0.79
District of Columbia	1.50	0.09	0.30
Delaware	4.50	0.26	1.63
Florida	6.50	0.48	2.25
Georgia	4.62	0.85	2.34
Hawaii	5.98	0.93	1.38
Idaho	n.a.	0.15	0.45
Illinois	8.55	0.23	1.39
Indiana	2.68	0.12	0.47
Iowa	n.a.	0.19	1.75
Kansas	2.50	0.18	0.30
Kentucky	1.92	0.08	0.50
Louisiana	3.03	0.40	0.76
Maine	n.a.	0.35	0.60
Maryland	1.50	0.09	0.40
Massachusetts	4.05	0.11	0.55
Michigan	n.a.	0.20	0.51
Minnesota	5.03	0.15	0.30
Mississippi	n.a.	0.43	0.35
Missouri	2.00	0.06	0.42
Montana	n.a.	0.14	1.02
Nebraska	3.75	0.31	0.95
Nevada	3.60	0.16	0.70
New Hampshire	n.a.	0.30	0.30
New Jersey	5.50	0.12	0.88
New Mexico	6.06	0.41	1.70
New York	6.44	0.14	0.30
North Carolina	n.a.	0.62	1.00
North Dakota	2.50	0.16	0.50
Ohio	n.a.	0.18	0.32
Oklahoma	5.56	0.40	0.72
Oregon	n.a.	0.08	0.67
Pennsylvania	n.a.	0.08	n.a.
Rhode Island	5.40	0.11	1.40
South Carolina	2.72	0.77	1.08
South Dakota	3.93	0.27	0.93
Tennessee	4.40	1.29	1.21
Texas	2.40	0.19	0.20
Utah	n.a.	0.41	n.a.
Vermont	n.a.	0.27	0.55
Virginia	n.a.	0.26	1.51
Washington	14.27	0.26	0.87
West Virginia	n.a.	0.18	1.00
Wisconsin	3.36	0.06	0.25
Wyoming	n.a.	0.02	n.a.

Source: Federation of Tax Administrators, the Tax Foundation, the Council of State Governments, the Advisory Commission on Intergovernmental Relations, the Alcohol Policy Information System, and the Distilled Spirits Council of the United States.

Note: Alcohol tax rates are converted into a standard measure of dollars per gallon. When there are multiple rates in a given year, we use the rate as of January 1st. When there are more than one tax rate per type of alcohol, we use the following criteria to select a single rate: for beer, we choose the rate for beer over 3.2% alcohol by volume (ABV), and select bottled and canned over barrel and keg. For wine, we choose the tax rate assigned to still as opposed to sparkling wine, and select the rate for the lowest ABV. For spirits, we choose the rate associated with 50% ABV or less. States marked "n.a." have their distilled spirit (and in four cases, their wine) sales controlled directly by state governments. These are called control or monopoly states.