

4-Feb-23

## State Alcohol Excise Taxes

Distilled spirit, beer, and wine excise tax rates (dollars per gallon)

[as of January 1, 2023]

State	Distilled spirits	Beer	Wine
Alabama	n.a.	1.05 *	1.70 *
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	\$0.30
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.	\$0.42	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	3.28 *	\$0.06	\$0.25
Wyoming	n.a.	\$0.02	n.a.

**Sources:** TPC analysis of state revenue department and legislative websites (accessed January 27, 2023); Federation of Tax Administrators. January 2023. State Distilled Spirits Excise Tax Rates, State Wine Excise Tax Rates, and State Beer Excise Tax Rates (as of January 1, 2023).

**Notes:** (1) States with rates marked "n.a." have their distilled spirit (and in a few cases, their wine) sales controlled directly by state governments. These are called control or monopoly states.

(2) States with rates marked "\*\*\*" include statewide uniform local tax rates or administrative fees.

(3) All state 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.