

**State Alcohol Excise Tax Rates**  
1-Jan-04

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	n.a.	under 21% - \$2.50/gallon	2.5	n.a.	
Arizona	3	Yes		0.84	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	under 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 25% - \$2.50/gallon	0.97	n.a.	
Florida	6.5	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
Georgia	3.79	Yes	\$0.83/gallon local tax	1.51	Yes	over 14% - \$2.54/gallon; \$0.83/gallon local tax
Hawaii	5.92	Yes		1.36	Yes	Sparkling wine - \$2.09/gallon and wine coolers - \$0.84/gallon
Idaho	see footnote (1)	Yes		0.45	Yes	
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
Indiana	2.68	Yes	under 15% - \$0.47/gallon	0.47	Yes	over 21% - \$2.68/gallon
Iowa	see footnote (1)	Yes		1.75	Yes	under 5% - \$0.19/gallon
Kansas	2.5	no	8% off- and 10% on-premise retail tax	0.3	no	over 14% - \$0.75/gallon; 8% off- and 10% on-premise
Kentucky	1.92	Yes*	under 6% - \$0.25/gallon; \$0.05/case and 9% wholesale tax	0.5	Yes*	9% wholesale
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
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		0.4	Yes	
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;
Michigan	see footnote (1)	Yes		0.51	Yes	over 16% - \$0.76/gallon
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; over 24% - \$3.52/gallon; \$0.01/bottle (except miniatures) and 9.0% sales tax
Mississippi	see footnote (1)	Yes		0.35	Yes	over 14% and sparkling wine - sold through the state
Missouri	2	Yes		0.36	Yes	
Montana	see footnote (1)	n.a.		1.06	n.a.	over 16% - sold through state stores
Nebraska	3.75	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		0.7	Yes	
New Mexico	6.06	Yes		1.7	Yes	over 14% - \$6.06/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 - \$1.50/gallon
Oklahoma	5.56	Yes	13.5% on-premise	0.72	Yes	over 14% - \$1.44/gall. 13.5% on-premis
Oregon	see footnote (1)	n.a.		0.67	n.a.	over 14% - \$0.77/gallon
Pennsylvania	see footnote (1)	Yes		see footnote (2)	Yes	
Rhode Island	3.75	Yes		0.6	Yes	sparkling wine - \$0.75/gallon
South Carolina	2.72	Yes	\$5.36/case and 9% surtax	0.9	Yes	\$0.18/gallon additional tax
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
Tennessee	4.4	Yes		1.21	Yes	\$0.15/case and 15% on-premise.
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
Utah	see footnote (1)	Yes		see footnote (2)	Yes	
Vermont	see footnote (1)	no	10% on-premise sales tax	0.55	Yes	over 16% - sold through state store, 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
Washington	see footnote (1)	Yes*		0.87	Yes	over 14% - \$1.72/gallon
West Virginia	see footnote (1)	Yes		1	Yes	5% local tax
Wisconsin	3.25	Yes		0.25	Yes	over 14% - \$0.45/gallon
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	\$3.75			0.64		

**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.	\$0.35/gallon small breweries
Arizona	0.16	Yes	
Arkansas	0.23	Yes	under 3.2% - \$0.16/gallon; \$0.008/gallon and 3% off- 10% on-premise tax
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	0.92	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	
Kansas	0.18	--	over 3.2% - (8% off- and 10% on-premise), under 3.2% - 4.25% sales tax.
Kentucky	0.08	Yes*	9% wholesale tax
Louisiana	0.32	Yes	\$0.048/gallon local tax
Maine	0.35	Yes	additional 5% on-premise tax
Maryland	0.09	Yes	\$0.2333/gallon in Garrett County
Massachusetts	0.11	Yes*	0.57% on private club sales
Michigan	0.2	Yes	
Minnesota	0.15	--	under 3.2% - \$0.077/gallon. 9.0% sales tax
Mississippi	0.43	Yes	
Missouri	0.06	Yes	
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	
New York	0.11	Yes	\$0.12/gallon in New York City
North Carolina	0.53	Yes	\$0.48/gallon bulk beer
North Dakota	0.16	--	7% state sales tax, bulk beer \$0.08/gal.
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	0.27	Yes	
Tennessee	0.14	Yes	17% wholesale tax
Texas	0.19	Yes	over 4% - \$0.198/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	0.261	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 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, January 1, 2005  
[http://www.taxadmin.org/fta/rate/tax\\_stru.html](http://www.taxadmin.org/fta/rate/tax_stru.html)