

**State Beer Excise Tax Rates,
As of September 1, 2011
(Dollars Per Gallon)**

State	Tax Rate (a)	Rank
Ala. (b)	\$1.05	2
Alaska	\$1.07	1
Ariz.	\$0.16	33
Ark. (c)	\$0.31	17
Calif.	\$0.20	27
Colo.	\$0.08	46
Conn.	\$0.23	24
Del.	\$0.16	35
Fla.	\$0.48	8
Ga. (b)	\$1.01	3
Hawaii	\$0.93	4
Idaho	\$0.15	36
Ill.	\$0.23	25
Ind.	\$0.12	41
Iowa	\$0.19	29
Kans.	\$0.18	30
Ky.	\$0.08	45
La.	\$0.32	16
Maine	\$0.35	15
Md. (c)	\$0.44	9
Mass.	\$0.11	43
Mich.	\$0.20	26
Minn. (c)	\$0.48	7
Miss.	\$0.43	10
Mo.	\$0.06	49
Mont.	\$0.14	38
Nebr.	\$0.31	18
Nev.	\$0.16	33
N.H.	\$0.30	19
N.J.	\$0.12	40
N.M.	\$0.41	12

N.Y.	\$0.14	37
N.C.	\$0.62	6
N.D.	\$0.39	14
Ohio	\$0.18	31
Okla.	\$0.40	13
Ore.	\$0.08	44
Pa.	\$0.08	46
R.I.	\$0.11	42
S.C.	\$0.77	5
S.D.	\$0.27	20
Tenn.	\$0.14	39
Tex.	\$0.20	28
Utah	\$0.41	11
Vt.	\$0.27	21
Va.	\$0.26	23
Wash.	\$0.26	22
W.Va.	\$0.18	32
Wis.	\$0.06	48
Wyo.	\$0.02	50
D.C. (c)	\$0.56	(6)

Note: Rates are those applicable to off-premise sales of 4.7% a.b.v. beer in 12 ounce containers.

(a) Local excise taxes excluded.

(b) Includes statewide local rate in Alabama (\$0.52) and Georgia (\$0.53).

(c) Includes sales taxes specific to alcoholic beverages.

Source: Distilled Spirits Council of the United States; Tax Foundation.

Tax Foundation
www.TaxFoundation.org



**State Table Wine Excise Tax Rates,
As of September 1, 2011
(Dollars Per Gallon)**

State	Tax Rate	Rank
Ala. (b)	\$1.70	4
Alaska	\$2.50	1
Ariz.	\$0.84	24
Ark. (c)	\$1.39	9
Calif.	\$0.20	44
Colo.	\$0.32	39
Conn.	\$0.72	25
Del.	\$0.97	20
Fla.	\$2.25	2
Ga.	\$1.51	6
Hawaii	\$1.38	11
Idaho	\$0.45	36
Ill.	\$1.39	10
Ind.	\$0.47	35
Iowa	\$1.75	3
Kans.	\$0.30	40
Ky.	\$0.50	34
La.	\$0.11	45
Maine	\$0.60	29
Md. (c)	\$1.40	8
Mass.	\$0.55	31
Mich.	\$0.51	33
Minn. (c)	\$1.21	13
Miss. (a)	-	-
Mo.	\$0.42	37
Mont.	\$1.06	17
Nebr.	\$0.95	21
Nev.	\$0.70	27
N.H. (a)	-	-
N.J.	\$0.88	23
N.M.	\$1.70	4
N.Y.	\$0.30	40
N.C.	\$1.00	18
N.D.	\$1.06	16
Ohio	\$0.32	38
Okla.	\$0.72	25
Ore.	\$0.67	28
Pa. (a)	-	-
R.I.	\$0.60	29
S.C.	\$1.08	15
S.D. (c)	\$1.21	14
Tenn.	\$1.27	12

Tex.	\$0.20	43
Utah (a)	-	-
Vt.	\$0.55	31
Va.	\$1.51	6
Wash.	\$0.88	22
W.Va.	\$1.00	18
Wis.	\$0.25	42
Wyo. (a)	-	-
D.C. (c)	\$1.63	(6)

Note: Rates are those applicable to off-premise sales of 11% alcohol by volume (a.b.v.) non-carbonated wine in 750ml containers.

(a) Control states, where the government controls all sales. Products can be subject to ad valorem mark-up and excise taxes.

(b) Includes \$0.26 statewide local rate in Alabama.

(c) Includes sales taxes specific to alcoholic beverages

Source: Distilled Spirits Council of the United States; state revenue departments.

Tax Foundation
www.TaxFoundation.org



**State Spirits Excise Tax Rates,
As of September 1, 2011
(Dollars Per Gallon)**

State	Tax Rate (a)	Rank
Ala. (b)	\$18.61	4
Alaska	\$12.80	8
Ariz.	\$3.00	40
Ark. (d) (e)	\$6.52	18
Calif.	\$3.30	38
Colo.	\$2.28	46
Conn.	\$5.40	27
Del.	\$3.75	34
Fla.	\$6.50	19
Ga.	\$3.79	33
Hawaii	\$5.98	23
Idaho (b)	\$11.28	10
Ill.	\$8.55	14
Ind.	\$2.68	41
Iowa (b)	\$13.18	6
Kans.	\$2.50	43
Ky. (c)	\$6.85	17
La.	\$2.50	43
Maine (b)	\$6.15	21
Md. (e)	\$4.45	31
Mass.	\$4.05	32
Mich. (b)	\$13.24	5
Minn. (d, e)	\$8.88	13
Miss. (b)	\$8.43	15
Mo.	\$2.00	47
Mont. (b)	\$9.45	12
Nebr.	\$3.75	34
Nev.	\$3.60	37
N.H. (b)	\$0.00	50
N.J.	\$5.50	25
N.M.	\$6.06	22
N.Y.	\$6.44	20
N.C. (b)	\$13.03	7
N.D. (e)	\$4.66	29
Ohio (b)	\$10.16	11
Okla.	\$5.56	24
Ore. (b)	\$23.03	2
Pa. (b)	\$7.57	16
R.I.	\$3.75	34
S.C. (d, e)	\$5.42	26
S.D.	\$4.68	28
Tenn. (d)	\$4.46	30
Tex.	\$2.40	45
Utah (b)	\$11.63	9
Vt. (b)	\$0.32	49
Va. (b)	\$20.91	3
Wash. (b)	\$26.70	1
W.Va. (b)	\$2.55	42
Wis.	\$3.25	39
Wyo. (b)	\$0.83	48
D.C. (e)	\$5.43	(26)

Note: Rates are those applicable to off-premise sales of 40% alcohol by volume (a.b.v.) distilled spirits in 750ml containers.

(a) Local excise taxes excluded.

(b) States where the government controls sales. In these "control states," products are subject to ad valorem mark-up and excise taxes. The excise tax rate is calculated using a methodology developed by the Distilled Spirits Council of the United States.

(c) Includes the wholesale tax rate of 11%, converted to a gallonage excise tax rate.

(d) Includes case fees and/or bottle fees which may vary with the size of the container.

(e) Includes sales taxes specific to alcoholic beverages.

Source: Distilled Spirits Council of the United States, Tax Foundation

Tax Foundation
www.TaxFoundation.org

