


**States Ranked by Alcohol Excise Tax Rates
(from highest to lowest)
As of January 1, 2004**

Beer


Rank	State	Tax Rate (per gallon)
1	Alaska	\$1.07
2	Hawaii	\$0.92
3	South Carolina	\$0.77
4	Alabama	\$0.53
	North Carolina	\$0.53
6	Florida	\$0.48
	Georgia	\$0.48
8	Mississippi	\$0.43
9	New Mexico	\$0.41
	Utah	\$0.41
11	Oklahoma	\$0.40
12	Maine	\$0.35
13	Louisiana	\$0.32
14	Nebraska	\$0.31
15	New Hampshire	\$0.30
16	South Dakota	\$0.27
17	Vermont	\$0.265
18	Washington	\$0.261
19	Virginia	\$0.26
20	Arkansas	\$0.23
21	California	\$0.20
	Connecticut	\$0.20
	Michigan	\$0.20
24	Iowa	\$0.19
	Texas	\$0.19
26	Illinois	\$0.185
27	Kansas	\$0.18
	Ohio	\$0.18
	West Virginia	\$0.18
30	Arizona	\$0.16
	Delaware	\$0.16
	Nevada	\$0.16
	North Dakota	\$0.16
33	Idaho	\$0.15
	Minnesota	\$0.15
35	Montana	\$0.14
	Tennessee	\$0.14
37	New York	\$0.125
38	Indiana	\$0.12
	New Jersey	\$0.12
40	Massachusetts	\$0.11
41	Rhode Island	\$0.10
42	District of Columbia	\$0.09
	Maryland	\$0.09
45	Colorado	\$0.08
	Kentucky	\$0.08
	Oregon	\$0.08
	Pennsylvania	\$0.08
49	Missouri	\$0.06
	Wisconsin	\$0.06
51	Wyoming	\$0.02

	U.S. Median Tax Rate
	Average Tax Rate of All States \$0.26

**States Ranked by Alcohol Excise Tax Rates
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Wine


Rank	State	Tax Rate (per gallon)
1	Alaska	\$2.50
2	Florida	\$2.25
3	Iowa	\$1.75
4	Alabama	\$1.70
	New Mexico	\$1.70
6	Georgia	\$1.51
	Virginia	\$1.51
8	Hawaii	\$1.36
9	Tennessee	\$1.21
10	Montana	\$1.06
11	West Virginia	\$1.00
12	Delaware	\$0.97
13	Nebraska	\$0.95
14	South Dakota	\$0.93
15	South Carolina	\$0.90
16	Washington	\$0.87
17	Arizona	\$0.84
18	North Carolina	\$0.79
19	Arkansas	\$0.75
20	Illinois	\$0.73
21	Oklahoma	\$0.72
22	New Jersey	\$0.70
23	Oregon	\$0.67
24	Connecticut	\$0.60
	Maine	\$0.60
	Rhode Island	\$0.60
27	Massachusetts	\$0.55
	Vermont	\$0.55
29	Michigan	\$0.51
30	Kentucky	\$0.50
	North Dakota	\$0.50
32	Indiana	\$0.47
33	Idaho	\$0.45
34	Maryland	\$0.40
	Nevada	\$0.40
36	Missouri	\$0.36
37	Mississippi	\$0.35
38	Colorado	\$0.32
	Ohio	\$0.32
40	District of Columbia	\$0.30
	Kansas	\$0.30
	Minnesota	\$0.30
43	Wisconsin	\$0.25
44	California	\$0.20
	Texas	\$0.20
46	New York	\$0.19
47	Louisiana	\$0.11
N/A	New Hampshire	State-imposed mark-up
	Pennsylvania	
	Utah	
	Wyoming	

	U.S. Median Tax Rate
	Average Tax Rate of All States \$0.78

**States Ranked by Alcohol Excise Tax Rates
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Liquor

Rank	State	Tax Rate (per gallon)
1	Alaska	\$12.80
2	Florida	\$6.50
3	New York	\$6.44
4	New Mexico	\$6.06
5	Hawaii	\$5.92
6	Oklahoma	\$5.56
7	Minnesota	\$5.03
8	Connecticut	\$4.50
	Illinois	\$4.50
10	New Jersey	\$4.40
	Tennessee	\$4.40
12	Massachusetts	\$4.05
13	South Dakota	\$3.93
14	Georgia	\$3.79
15	Delaware	\$3.75
	Nebraska	\$3.75
	Rhode Island	\$3.75
18	Nevada	\$3.60*
19	California	\$3.30
20	Wisconsin	\$3.25
21	Arizona	\$3.00
22	South Carolina	\$2.72
23	Indiana	\$2.68
24	Arkansas	\$2.50
	Kansas	\$2.50
	Louisiana	\$2.50
	North Dakota	\$2.50
28	Texas	\$2.40
29	Colorado	\$2.28
30	Missouri	\$2.00
31	Kentucky	\$1.92
32	District of Columbia	\$1.50
	Maryland	\$1.50
N/A	Alabama	State-imposed mark-up
	Idaho	
	Iowa	
	Maine	
	Michigan	
	Mississippi	
	Montana	
	New Hampshire	
	North Carolina	
	Ohio	
	Oregon	
	Pennsylvania	
	Utah	
	Vermont	
	Virginia	
	Washington	
West Virginia		
Wyoming		

 U.S. Median Tax Rate
Average Tax Rate of All States \$3.92

* Rate for liquor >22% ABV. New tax rate for liquor 14-22% ABV: \$1.30 per gallon. New tax rate for liquor <14% ABV: \$0.70 per gallon.