


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

Beer


| Rank | State | Tax Rate (per gallon) |
|------|----------------------|--------------------------|
| 1 | Wyoming | \$0.02 |
| 2 | Wisconsin | \$0.06 |
| | Missouri | \$0.06 |
| 4 | Colorado | \$0.08 |
| | Kentucky | \$0.08 |
| | Oregon | \$0.08 |
| | Pennsylvania | \$0.08 |
| 8 | District of Columbia | \$0.09 |
| | Maryland | \$0.09 |
| 11 | Rhode Island | \$0.10 |
| 12 | Massachusetts | \$0.11 |
| 13 | Indiana | \$0.12 |
| | New Jersey | \$0.12 |
| 15 | New York | \$0.125 |
| 16 | Montana | \$0.14 |
| | Tennessee | \$0.14 |
| 18 | Idaho | \$0.15 |
| | Minnesota | \$0.15 |
| 20 | Arizona | \$0.16 |
| | Delaware | \$0.16 |
| | Nevada | \$0.16 |
| | North Dakota | \$0.16 |
| 23 | Kansas | \$0.18 |
| | Ohio | \$0.18 |
| | West Virginia | \$0.18 |
| 26 | Illinois | \$0.185 |
| 27 | Iowa | \$0.19 |
| | Texas | \$0.19 |
| 29 | California | \$0.20 |
| | Connecticut | \$0.20 |
| | Michigan | \$0.20 |
| 32 | Arkansas | \$0.23 |
| 33 | Virginia | \$0.26 |
| 34 | Washington | \$0.261 |
| 35 | Vermont | \$0.265 |
| 36 | South Dakota | \$0.27 |
| 37 | New Hampshire | \$0.30 |
| 38 | Nebraska | \$0.31 |
| 39 | Louisiana | \$0.32 |
| 40 | Maine | \$0.35 |
| 41 | Oklahoma | \$0.40 |
| 42 | New Mexico | \$0.41 |
| | Utah | \$0.41 |
| 44 | Mississippi | \$0.43 |
| 45 | Florida | \$0.48 |
| | Georgia | \$0.48 |
| 47 | Alabama | \$0.53 |
| | North Carolina | \$0.53 |
| 49 | South Carolina | \$0.77 |
| 50 | Hawaii | \$0.92 |
| 51 | Alaska | \$1.07 |

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

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

Wine


| Rank | State | Tax Rate (per gallon) |
|------|----------------------|--------------------------|
| 1 | Louisiana | \$0.11 |
| 2 | New York | \$0.19 |
| 3 | California | \$0.20 |
| | Texas | \$0.20 |
| 5 | Wisconsin | \$0.25 |
| 6 | District of Columbia | \$0.30 |
| | Kansas | \$0.30 |
| | Minnesota | \$0.30 |
| 9 | Colorado | \$0.32 |
| | Ohio | \$0.32 |
| 11 | Mississippi | \$0.35 |
| 12 | Missouri | \$0.36 |
| 13 | Maryland | \$0.40 |
| | Nevada | \$0.40 |
| 15 | Idaho | \$0.45 |
| 16 | Indiana | \$0.47 |
| 17 | Kentucky | \$0.50 |
| | North Dakota | \$0.50 |
| 19 | Michigan | \$0.51 |
| 20 | Massachusetts | \$0.55 |
| | Vermont | \$0.55 |
| 22 | Connecticut | \$0.60 |
| | Maine | \$0.60 |
| | Rhode Island | \$0.60 |
| 25 | Oregon | \$0.67 |
| 26 | New Jersey | \$0.70 |
| 27 | Oklahoma | \$0.72 |
| 28 | Illinois | \$0.73 |
| 29 | Arkansas | \$0.75 |
| 30 | North Carolina | \$0.79 |
| 31 | Arizona | \$0.84 |
| 32 | Washington | \$0.87 |
| 33 | South Carolina | \$0.90 |
| 34 | South Dakota | \$0.93 |
| 35 | Nebraska | \$0.95 |
| 36 | Delaware | \$0.97 |
| 37 | West Virginia | \$1.00 |
| 38 | Montana | \$1.06 |
| 39 | Tennessee | \$1.21 |
| 40 | Hawaii | \$1.36 |
| 41 | Georgia | \$1.51 |
| | Virginia | \$1.51 |
| 43 | Alabama | \$1.70 |
| | New Mexico | \$1.70 |
| 45 | Iowa | \$1.75 |
| 46 | Florida | \$2.25 |
| 47 | Alaska | \$2.50 |
| 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
(from lowest to highest)
As of January 1, 2004**

Liquor

| Rank | State | Tax Rate (per gallon) |
|---------------|----------------------|--------------------------|
| 1 | District of Columbia | \$1.50 |
| | Maryland | \$1.50 |
| 3 | Kentucky | \$1.92 |
| 4 | Missouri | \$2.00 |
| 5 | Colorado | \$2.28 |
| 6 | Texas | \$2.40 |
| 7 | Arkansas | \$2.50 |
| | Kansas | \$2.50 |
| | Louisiana | \$2.50 |
| | North Dakota | \$2.50 |
| 11 | Indiana | \$2.68 |
| 12 | South Carolina | \$2.72 |
| 13 | Arizona | \$3.00 |
| 14 | Wisconsin | \$3.25 |
| 15 | California | \$3.30 |
| 16 | Nevada | \$3.60* |
| 17 | Delaware | \$3.75 |
| | Nebraska | \$3.75 |
| | Rhode Island | \$3.75 |
| 20 | Georgia | \$3.79 |
| 21 | South Dakota | \$3.93 |
| 22 | Massachusetts | \$4.05 |
| 23 | New Jersey | \$4.40 |
| | Tennessee | \$4.40 |
| 25 | Connecticut | \$4.50 |
| | Illinois | \$4.50 |
| 27 | Minnesota | \$5.03 |
| 28 | Oklahoma | \$5.56 |
| 29 | Hawaii | \$5.92 |
| 30 | New Mexico | \$6.06 |
| 31 | New York | \$6.44 |
| 32 | Florida | \$6.50 |
| 33 | Alaska | \$12.80 |
| 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.