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## Alcohol Policies Project

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### Fact Sheet

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## Federal Alcohol Excise Tax Basics

### Current Federal Alcohol Excise Tax Rates per Gallon

Beer	\$0.58 (\$18 per barrel)
Wine*	\$1.07
Spirits	\$13.50**

\* 14% alcohol or less (regular table wine)

\*\* Per 100-proof gallon (50% alcohol)

*Source: U.S. Dept. of the Treasury, Alcohol & Tobacco Tax & Trade Bureau*

### Federal Alcohol Excise Tax Rates per Serving

Beer (12 oz.)	\$0.05
Wine* (5 oz.)	\$0.04
Spirits (1.5 oz.)	\$0.13**

*Source: Adams Beverage Group, 2007.*

### 2007 Federal Alcohol Excise Tax Revenues

Beer	\$3,745,014,000
Wine	\$874,351,000
Spirits	\$4,728,676,000
<b>Total</b>	<b>\$9,348,041,000</b>

Source: Source: U.S. Dept. of the Treasury, Alcohol & Tobacco Tax & Trade Bureau, 2005.

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