

**States Ranked by Alcohol Tax Rates: Beer**  
(as of March 2009)

<b>Ranking</b>	<b>State</b>	<b>Beer Tax (per gallon)</b>	<b>Sales Tax Applied</b>
1	Wyoming	\$0.02	4%
2	Missouri	\$0.06	4.225%
	Wisconsin	\$0.06	5%
4	Colorado	\$0.08	2.9%
	Kentucky*	\$0.08	6%
	Oregon	\$0.08	-- n/a --
	Pennsylvania	\$0.08	6%
8	Maryland*	\$0.09	6%
	D.C.*	\$0.09	8%
10	Massachusetts*	\$0.11	5%
	New York*	\$0.11	4%
	Rhode Island*	\$0.11	7%
13	Indiana	\$0.115	7%
14	New Jersey	\$0.12	7%
15	Montana	\$0.14	-- n/a --
	Tennessee*	\$0.14	7%
17	Idaho*	\$0.15	6%
	Minnesota*	\$0.15	-- n/a --
19	Arizona*	\$0.16	5.60%
	Delaware	\$0.16	-- n/a --
	Nevada	\$0.16	6.5%
	N. Dakota*	\$0.16	7%
23	Kansas*	\$0.18	8%
	Ohio*	\$0.18	5.50%
	West Virginia	\$0.18	6%
26	Illinois*	\$0.185	6.25%
27	Iowa	\$0.19	6%
28	California	\$0.20	7.25%
	Connecticut	\$0.20	6%
	Michigan	\$0.20	6%
	Texas*	\$0.20	6.25%
32	Arkansas*	\$0.23	6%
33	Virginia	\$0.2565	5%
34	Washington*	\$0.26	6.50%
35	Vermont*	\$0.265	6%
36	South Dakota	\$0.27	4%
37	New Hampshire	\$0.30	-- n/a --
38	Nebraska	\$0.31	5.5%
39	Louisiana*	\$0.32	4%
40	Maine*	\$0.35	5%
41	Oklahoma*	\$0.40	4.50%
42	New Mexico*	\$0.41	5.38%
	Utah	\$0.41	4.65%
44	Mississippi	\$0.4268	7%
45	Florida*	\$0.48	6%
46	North Carolina	\$0.5318	4.25%
47	South Carolina	\$0.768	6%
48	Hawaii*	\$0.93	4%
49	Georgia*	\$1.01	4%
50	Alabama*	\$1.05	4%
51	Alaska	\$1.07	-- n/a --
	<b>U.S. Median</b>	<b>\$0.185</b>	
	<b>U.S. Average</b>	<b>\$0.278</b>	

Rankings are for excise tax rates only.

Tax rates compiled from the Federation of Tax Administrators (<http://www.taxadmin.org/fta/rate/beer.html> ) and the Tax Foundation ([http://www.taxfoundation.org/files/variousstaterates\\_2009-20090128.xls](http://www.taxfoundation.org/files/variousstaterates_2009-20090128.xls)).

Any slight discrepancies are due to rounding. Additional excise, wholesaler, and sales taxes for each state are explained below.

**\* NOTES (States in order of ranking):**

KENTUCKY:	Additional 11% wholesale tax and 6% sales tax applied.
MARYLAND:	\$0.02 per 12-oz additional tax is levied in Garrett County.
DISTRICT OF COLUMBIA:	An additional 8% sales tax is applied to off-premise sales and an additional 10% sales tax is applied to on-premise sales.
MASSACHUSETTS:	5% sales tax is applied to on-premise sales only. An additional 0.57% tax is applied to private club sales.
NEW YORK:	Additional tax of \$0.12 per gallon is assessed in New York City.
RHODE ISLAND:	An additional \$0.022 per gallon tax is levied on packaged beer and is earmarked for the state's litter/recycling tax.
TENNESSEE:	An additional wholesale tax of 17% for the use of the counties and municipalities levied.
IDAHO:	If beer over 4% alcohol by volume (abv), an additional \$0.45/gallon tax is levied.
MINNESOTA:	If beer is under 3.2% abv, tax is \$0.077 per gallon and a 9% sales tax is levied.
ARIZONA:	Arizona does not have a true "sales tax" but rather a GRT (gross receipts tax) which is collected at the firm level instead of at retail, and applies to a broad range of intermediate goods, unlike sales taxes which in theory apply only to end products. Arizona's GRT is called the transaction privilege tax.
NORTH DAKOTA:	Bulk beer is taxed an additional \$0.08 per gallon.
KANSAS:	8% sales tax only applicable to beer over 3.2% abv sold off-premise. Beer above 3.2% abv sold on-premise subject to a 10% sales tax. Beer under 3.2% abv is subject to a 4.25% sales tax on- and off-premise.
OHIO:	Additional \$0.16/gallon tax assessed in Cuyahoga County. Ohio has a GRT that is levied in addition to its 5.5% sales tax, called the Commercial Activity Tax (CAT). It is being phased in to replace Ohio's Corporate Franchise Tax. Firms with receipts over \$1 million pay the CAT; firms with receipts between \$150K and \$1 million pay a minimum tax of \$150. The rate from April 2008 through March 2009 is 0.208% and will increase to the final rate of 0.26% on 4/1/2009.
ILLINOIS:	Additional \$0.12 per gallon tax assessed in Chicago and on beer sold in clubs, plus additional 10% retail tax for all beer sold in clubs. \$0.06 per gallon additional tax levied in Cook County.
TEXAS:	Beer over 4% abv is subject to an additional \$0.198 per gallon tax, to a 14% on-premise tax and to \$0.05/drink airline sales tax. Texas has a 1% GRT(0.5% for retailers) that is levied in addition to its 6.25% sales tax (called the franchise tax).
ARKANSAS:	Beer under 3.2% abv taxed at \$0.16 per gallon. An additional 3% tax applied to off-premise sales and 10% tax applied to all on-premise sales.
WASHINGTON:	7% surtax is included in the excise tax. Environmental tax of \$150 per \$1 million value at the producer, wholesaler and retailer levels also added. Washington has a GRT in addition to its 6.5% sales tax, called the Business and Occupation Tax, and is levied at various rates. The major rates are 0.471% for retail sales, 0.484% for wholesale and manufacturing, and 1.5% for service and other activities.
VERMONT:	Beer 6-8% abv taxed at \$0.55 per gallon. Sales tax is applied to off-premise sales only. 10% sales tax applied to on-premise sales.
LOUISIANA:	Municipalities and counties may levy additional tax of up to \$1.50 per barrel.
MAINE:	Additional 5% on-premise tax levied.
OKLAHOMA:	Beer under 3.2% abv taxed at \$0.36 per gallon. 4.5% sales tax rate is applied to off-premise sales only; on-premise sales taxed at 13.5%

NEW MEXICO: New Mexico has no sales tax but does have a GRT. The rate varies by municipality, with a minimum of 5.375%.

FLORIDA: Additional on-premise retail tax of \$0.0267 per 12-oz applied.

HAWAII: Additional \$0.53 per gallon tax levied on draft beer sold. Hawaii has no sales tax but does have a GRT. The rate varies depending on the business activity; it is 0.15% on insurance commissions, 0.5% on certain activities such as wholesaling, and 4% on most activities at the consumer level.

GEORGIA: Rate includes excise tax of \$0.48/gallon plus \$0.53 per gallon uniform local tax. All municipalities and counties can assess an additional draft beer tax of \$0.387 per gallon.

ALABAMA: Rate given includes excise tax rate of \$0.53 per gallon and \$0.52 per gallon uniform local tax.

**States Ranked by Alcohol Tax Rates: Wine**  
(as of March 2009)

Rank	State	Wine Tax Rate
1	Louisiana	\$0.11
2	New York	\$0.19
3	Texas	\$0.20
	California	\$0.20
4	Wisconsin	\$0.25
5	Missouri	\$0.30
	Dist. of Columbia	\$0.30
	Minnesota	\$0.30
	Kansas	\$0.30
	Ohio	\$0.30
6	Colorado	\$0.32
7	Mississippi	\$0.35
8	Maryland	\$0.40
9	Idaho	\$0.45
10	Indiana	\$0.47
11	Kentucky	\$0.50
	North Dakota	\$0.50
12	Michigan	\$0.51
13	Massachusetts	\$0.55
	Vermont	\$0.55
14	Rhode Island	\$0.60
	Connecticut	\$0.60
	Maine	\$0.60
15	Oregon	\$0.67
16	New Jersey	\$0.70
	Nevada	\$0.70
17	Oklahoma	\$0.72
18	Illinois	\$0.73
19	Arkansas	\$0.75
20	North Carolina	\$0.79
21	Arizona	\$0.84
22	Washington	\$0.87
23	South Carolina	\$0.90
24	South Dakota	\$0.93
25	Nebraska	\$0.95
26	Delaware	\$0.97
27	West Virginia	\$1.00
28	Montana	\$1.06
29	Tennessee	\$1.21
30	Hawaii	\$1.38
31	Virginia	\$1.51
	Georgia	\$1.51
32	New Mexico	\$1.70
	Alabama	\$1.70
33	Iowa	\$1.75
34	Florida	\$2.25
35	Alaska	\$2.50
	Wyoming	**
	Pennsylvania	**
	New Hampshire	**
	Utah	**
	<i>U.S. Median</i>	\$0.67
	<i>U.S. Average</i>	\$0.79

\*\* All wine sales are through state stores. Revenue in these states is generated from various taxes, fees and net profits.

**States Ranked by Alcohol Tax Rates: Liquor**  
**(as of March 2009)**

<b>Rank</b>	<b>State</b>	<b>Liquor Excise Tax Rate</b>
1	Dist. of Columbia	\$1.50
	Maryland	\$1.50
2	Kentucky	\$1.92
3	Missouri	\$2.00
4	Colorado	\$2.28
5	Texas	\$2.40
6	Louisiana	\$2.50
	Kansas	\$2.50
	North Dakota	\$2.50
	Arkansas	\$2.50
7	Indiana	\$2.68
8	South Carolina	\$2.72
9	Arizona	\$3.00
10	Wisconsin	\$3.25
11	California	\$3.30
12	Nevada	\$3.60
13	Rhode Island	\$3.75
	Nebraska	\$3.75
14	Georgia	\$3.79
15	South Dakota	\$3.93
16	Massachusetts	\$4.05
17	New Jersey	\$4.40
	Tennessee	\$4.40
18	Connecticut	\$4.50
	Illinois	\$4.50
19	Minnesota	\$5.03
20	Delaware	\$5.46
21	Oklahoma	\$5.56
22	Hawaii	\$5.98
23	New Mexico	\$6.06
24	New York	\$6.44
25	Florida	\$6.50
26	Alaska	\$12.80
n/a	Ohio	***
	Mississippi	***
	Idaho	***
	Michigan	***
	Vermont	***
	Maine	***
	Oregon	***
	North Carolina	***
	Washington	***
	West Virginia	***
	Montana	***
	Virginia	***
	Alabama	***
	Iowa	***
	Wyoming	***
	Pennsylvania	***
New Hampshire	***	
Utah	***	
	<i>U.S. Median</i>	\$3.75
	<i>U.S. Average</i>	\$3.97

\*\*\* 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.