

Table 20: State Alcoholic Beverage Excise Tax Rates as of January 1, 2012

Beer Over 3.2% Alcohol			Table Wine			Distilled Spirits (1)		
Rank	State	Rate (2)	Rank	State	Rate (2)	Rank	State	Rate (2)
1	Alaska	\$1.07	1	Alaska	\$2.50	1	Alaska	\$12.80
2	Hawaii	\$0.93	2	Florida	\$2.25 under 17.259%	2	Washington (3)(6)	\$9.24
3	South Carolina	\$0.77	3	Iowa (3)	\$1.75	3	Illinois	\$8.55 over 14%
4	North Carolina (3)	\$0.62	4	Alabama (3)	\$1.70	4	Florida	\$6.50 17.259-55.78%
5	Alabama (3)	\$0.53	5	New Mexico	\$1.70 14% or less	5	New York	\$6.43 over 24%
6	Florida	\$0.48	6	Georgia	\$1.51 14% or less	6	New Mexico	\$6.06
7	Mississippi (3)	\$0.43	7	Virginia (3)	\$1.51	7	Hawaii	\$5.98
8	New Mexico	\$0.41	21	Illinois	\$1.39 14% or less	8	Oklahoma	\$5.56
9	Utah (3)	\$0.41	8	Hawaii	\$1.38 still	9	New Jersey	\$5.50
10	Oklahoma	\$0.40	9	Tennessee	\$1.21	10	Delaware	\$5.46
11	Maine (3)	\$0.35	10	South Carolina	\$1.08	11	Connecticut	\$5.40
12	Georgia	\$0.32	11	Montana (3)	\$1.06	12	Minnesota	\$5.03 over 25%
13	Louisiana	\$0.32	12	West Virginia (3)	\$1.00	13	Tennessee	\$4.40 over 15%
14	Nebraska	\$0.31	13	Delaware	\$0.97	14	Massachusetts	\$4.05
15	New Hampshire (3)	\$0.30	14	Nebraska	\$0.95 14% or less	15	South Dakota	\$3.93 over 7%
16	South Dakota	\$0.27	15	South Dakota	\$0.93	16	Georgia	\$3.79 over 14%
17	Vermont (3)	\$0.27	23	New Jersey	\$0.88	17	Nebraska	\$3.75
18	Virginia (3)	\$0.26	16	Washington (3)	\$0.87 14% or less	18	Rhode Island	\$3.75
19	Washington (3)	\$0.26	17	Arizona	\$0.84	19	Nevada	\$3.60
20	Illinois	\$0.24	19	Arkansas	\$0.75	20	California	\$3.30
21	Connecticut	\$0.24	20	Oklahoma	\$0.72 14% or less	21	Wisconsin	\$3.25
22	Arkansas	\$0.23	25	Connecticut	\$0.72 21% or less	22	Arizona	\$3.00
23	California	\$0.20	22	Nevada	\$0.70 14% or less	23	South Carolina	\$2.72
24	Michigan (3)	\$0.20	24	Oregon (3)	\$0.67	24	Indiana	\$2.68 21% or more
25	Texas	\$0.20	26	Maine (3)	\$0.60	25	Arkansas	\$2.50
26	Iowa (3)	\$0.19	27	Rhode Island	\$0.60 still	26	Kansas	\$2.50
27	Kansas	\$0.18	28	Massachusetts	\$0.55	27	Louisiana	\$2.50
28	Ohio (3)	\$0.18	29	Vermont (3)	\$0.55	28	North Dakota	\$2.50 distilled
29	West Virginia (3)	\$0.18	30	Michigan (3)	\$0.51	29	Texas	\$2.40
30	Arizona	\$0.16	31	Kentucky	\$0.50	30	Colorado	\$2.28
31	Delaware	\$0.16	32	North Dakota	\$0.50 17% or less	31	Missouri	\$2.00
32	Nevada	\$0.16	33	Indiana	\$0.47 15% or less	32	Kentucky	\$1.92
33	North Dakota	\$0.16	34	Idaho (3)	\$0.45	33	Maryland	\$1.50
34	Idaho (3)	\$0.15	35	Missouri	\$0.42	34	Oregon (3)	106% markup
35	Minnesota	\$0.15	36	Maryland	\$0.40	35	Maine (3)	75% markup +
36	Montana (3)	\$0.14	37	Mississippi (3)	\$0.35	36	Michigan (3)	65% markup
37	New York	\$0.14	38	Ohio (3)	\$0.32	37	Virginia (3)	62% markup
38	Tennessee	\$0.14	39	Kansas	\$0.30 14% or less	38	Utah (3)(6)	61% markup
39	New Jersey	\$0.12	40	Minnesota	\$0.30 14% or less	39	Iowa (3)	50% markup
40	Indiana	\$0.12	41	New York	\$0.30 still	40	Idaho (3)	48% markup
41	Massachusetts	\$0.11	18	North Carolina (3)	\$0.29	41	New Hampshire (3)	47% markup
42	Rhode Island	\$0.10	42	Colorado	\$0.28	42	Montana (3)	40% markup
43	Maryland	\$0.09	43	Wyoming (3)(4)	\$0.28	43	Ohio (3)	35% markup
44	Colorado	\$0.08	44	Wisconsin	\$0.25 14% or less	44	Alabama (3)	30% retail markup
45	Kentucky	\$0.08	45	California	\$0.20	45	North Carolina (3)	30% markup
46	Oregon (3)	\$0.08	46	Texas	\$0.20 14% or less	46	Pennsylvania (3)	30% markup
47	Pennsylvania (3)	\$0.08	47	Louisiana	\$0.11 14% or less	47	Vermont (3)	25% markup
48	Missouri	\$0.06	48	New Hampshire (3)	66% markup	48	West Virginia (3)	25% markup
49	Wisconsin	\$0.06	49	Utah (3)(5)	61% markup	49	Wyoming (3)(4)	17.6% markup
50	Wyoming (3)	\$0.02	50	Pennsylvania (3)	30% markup	50	Mississippi (3)	3% markup

(1) All taxes on spirits are levied for a "proof gallon" defined as a gallon of liquor containing 50% ethyl alcohol. Taxes on liquor containing more or less than 50% alcohol are prorated accordingly.

(2) Rates are in cents per gallon.

(3) Indicates control states. In general, these states have a monopoly on the wholesale distribution of distilled spirits. Revenues in control states are derived from a markup on the wholesale price that yields profits plus additional excise taxes in some states. In some of these states, the state also monopolizes retail sales and applies sales taxes.

(4) In addition, a 17.6% markup is applied.

(5) In addition, a 13.0% school lunch tax markup is applied.

(6) In addition, a 39.2% markup and a 20.5% liquor sales tax is applied.

Source: OTPA compilation from various sources including CCH State Tax Guide, Federation of Tax Administrators, and the Distilled Spirits Council of the United States.