

**Table 40: Alcoholic Beverage  
Tax Rates, 2012**

Alcoholic Beverages	Rate Per Liter	Rate Per Gallon
Liquors (Over 24% Alcohol)	\$1.70	\$6.43
Liquors (2% - 24% Alcohol)	\$0.67	\$2.53
Beer		\$0.14
Still Wine and Wine Coolers		\$0.30
Sparkling Wine (Carbonated)		\$0.30
Sparkling Wine (Natural)		\$0.30
Cider Over 3.2% Alcohol (Still or Carbonated)		\$0.0379