

**Table 43: History of New York State Alcoholic Beverage Tax Rates, 1933-2012**

Effective Date(s)	Beer	Wine	Distilled Spirits		
1933-8/30/68	3 1/3¢ / gal	Still Wine:	10¢ / gal	24% Alcohol or Less:	50¢ / gal
		Cider Over 3.2% Alcohol:	1.5¢ / gal	All Other Liquors:	\$1.50 / gal
		Artificially Carbonated Sparkling Wine:	20¢ / gal		
		Naturally Sparkling Cider Over 3.2% Alcohol:	1.5¢ / gal		
		Naturally Sparkling Wine:	40¢ / gal		
		Artificially Carbonated Sparkling Cider Over 3.2% Alcohol:	1.5¢ / gal		
9/1/68-1/30/72	4 4/9¢ / gal	Artificially Carbonated Sparkling Wine:	26.7¢ / gal	24% Alcohol or Less:	66.7¢ / gal
		Naturally Sparkling Wine:	53.3¢ / gal	All Other Liquors:	\$2.25 / gal
2/1/72-4/30/83	Unchanged	Unchanged	Unchanged	24% Alcohol or Less:	80¢ / gal
				All Other Liquors:	\$3.25 / gal
5/1/83-4/30/89	5.5¢ / gal	Still Wine:	12.1¢ / gal	24% Alcohol or Less:	\$1.00 / gal
		Artificially Carbonated Sparkling Wine:	33.3¢ / gal	All Other Liquors:	\$4.09 / gal
		Naturally Sparkling Wine:	66.3¢ / gal		
5/1/89-5/30/90	11¢ / gal	Still Wine:	18.93¢ / gal	24% Alcohol or Less:	\$2.08 / gal
		Cider Over 3.2% Alcohol:	3.79¢ / gal	All Other Liquors:	\$5.30 / gal
		Artificially Carbonated Sparkling Wine:	56.8¢ / gal	2% Alcohol or Less: (eff. 07/16/89)	3.7¢ / gal
		Naturally Sparkling Cider Over 3.2% Alcohol:	3.79¢ / gal		
		Naturally Sparkling Wine:	94¢ / gal		
		Artificially Carbonated Sparkling Cider Over 3.2% Alcohol:	3.79¢ / gal		
6/1/90-6/30/94	21¢ / gal	Unchanged	Unchanged	24% Alcohol or Less:	\$2.53 / gal
				All Other Liquors:	\$6.43 / gal
7/1/94-12/31/95	Unchanged	Artificially Carbonated Sparkling Wine:	18.93¢ / gal	Unchanged	Unchanged
		Naturally Sparkling Wine:	18.93¢ / gal		
1/1/96-12/31/98	16¢ / gal	Unchanged	Unchanged	Unchanged	Unchanged
1/1/99-3/31/01	13.5¢ / gal	Unchanged	Unchanged	Unchanged	Unchanged
4/1/01-8/31/03	12.5¢ / gal	Unchanged	Unchanged	Unchanged	Unchanged
9/1/03-4/30/09	11¢ / gal	Unchanged	Unchanged	Unchanged	Unchanged
5/1/09-Present	14¢ / gal	Still Wine:	30.0¢ / gal	Unchanged	Unchanged
		Naturally Sparkling Wine:	30.0¢ / gal		
		Artificially Carbonated Sparkling Wine:	30.0¢ / gal		

Source: NYS Department of Taxation and Finance, Office of Tax Policy Analysis.