

Table 20: State Alcoholic Beverage Excise Tax Rates as of May 1, 2009

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	Florida	\$6.50 17.259-55.78%
4	Alabama (3)	\$0.53	4	Alabama (3)	\$1.70	4	New York	\$6.43 over 24%
5	North Carolina (3)	\$0.53	5	New Mexico	\$1.70 14% or less	5	New Mexico	\$6.06
6	Florida	\$0.48	6	Georgia	\$1.51 14% or less	6	Hawaii	\$5.98
7	Georgia	\$0.48	7	Virginia (3)	\$1.51	7	Oklahoma	\$5.56
8	Mississippi (3)	\$0.43	8	Hawaii	\$1.38 still	8	Minnesota	\$5.03 over 25%
9	New Mexico	\$0.41	9	Tennessee	\$1.21	9	Connecticut	\$4.50
10	Utah (3)	\$0.41	10	South Carolina	\$1.08	10	Illinois	\$4.50 over 14%
11	Oklahoma	\$0.40	11	Montana (3)	\$1.06	11	New Jersey	\$4.40
12	Maine (3)	\$0.35	12	West Virginia (3)	\$1.00	12	Tennessee	\$4.40 over 15%
13	Louisiana	\$0.32	13	Delaware	\$0.97	13	Massachusetts	\$4.05
14	Nebraska	\$0.31	14	Nebraska	\$0.95 14% or less	14	South Dakota	\$3.93 over 7%
15	New Hampshire (3)	\$0.30	15	South Dakota	\$0.93	15	Georgia	\$3.79 over 14%
16	South Dakota	\$0.27	16	Washington (3)	\$0.87 14% or less	16	Delaware	\$3.75
17	Vermont (3)	\$0.27	17	Arizona	\$0.84	17	Nebraska	\$3.75
18	Virginia (3)	\$0.26	18	North Carolina (3)	\$0.79	18	Rhode Island	\$3.75
19	Washington (3)	\$0.26	19	Arkansas	\$0.75	19	Nevada	\$3.60
21	Arkansas	\$0.21	21	Illinois	\$0.73 14% or less	21	Wisconsin	\$3.36
20	California	\$0.20	20	Oklahoma	\$0.72 14% or less	20	California	\$3.30
22	Connecticut	\$0.20	22	Nevada	\$0.70 14% or less	22	Arizona	\$3.00
23	Michigan (3)	\$0.20	23	New Jersey	\$0.70	23	South Carolina	\$2.72
24	Iowa (3)	\$0.19	24	Oregon (3)	\$0.67	24	Indiana	\$2.68 21% or more
25	Texas	\$0.19	25	Connecticut	\$0.60 21% or less	25	Arkansas	\$2.50
26	Illinois	\$0.185	26	Maine (3)	\$0.60	26	Kansas	\$2.50
27	Kansas	\$0.18	27	Rhode Island	\$0.60 still	27	Louisiana	\$2.50
28	Ohio (3)	\$0.18	28	Massachusetts	\$0.55	28	North Dakota	\$2.50 distilled
29	West Virginia (3)	\$0.18	29	Vermont (3)	\$0.55	29	Texas	\$2.40
30	Arizona	\$0.16	30	Michigan (3)	\$0.51	30	Colorado	\$2.28
31	Delaware	\$0.16	31	Kentucky	\$0.50	31	Missouri	\$2.00
32	Nevada	\$0.16	32	North Dakota	\$0.50 17% or less	32	Kentucky	\$1.92
33	North Dakota	\$0.16	33	Indiana	\$0.47 15% or less	33	Maryland	\$1.50
34	Idaho (3)	\$0.15	34	Idaho (3)	\$0.45	34	Oregon (3)	106% markup
35	Minnesota	\$0.15	35	Missouri	\$0.42	35	North Carolina (3)	80% markup
36	Montana (3)	\$0.14	36	Maryland	\$0.40	36	Maine (3)	75% markup +
37	New York	\$0.14	37	Mississippi (3)	\$0.35	37	Michigan (3)	65% markup
38	Tennessee	\$0.14	38	Ohio (3)	\$0.32	38	Virginia (3)	62% markup
39	New Jersey	\$0.12	39	Kansas	\$0.30 14% or less	39	Utah (3)(6)	61% markup
40	Indiana	\$0.12	40	Minnesota	\$0.30 14% or less	40	Iowa (3)	50% markup
41	Massachusetts	\$0.11	41	New York	\$0.30 still	41	Idaho (3)	48% markup
42	Rhode Island	\$0.10	42	Colorado	\$0.28	42	New Hampshire (3)	47% markup
43	Maryland	\$0.09	43	Wyoming (3)(4)	\$0.28	43	Montana (3)	40% markup
44	Colorado	\$0.08	44	Wisconsin	\$0.25 14% or less	44	Ohio (3)	35% markup
45	Kentucky	\$0.08	45	California	\$0.20	45	Alabama (3)	30% retail 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.