

Manufacturer



State Income Tax
5% of net income

Local Occupational
License Fees

State and Local
Property Tax -
Real and Tangible

Barrels & Distillate
\$0.05/\$100 of value

Federal Excise Tax

Wholesaler



State Income Tax
5% of net income

Local Occupational
License Fees

State and Local
Property Tax -
Real and Tangible

State Wholesale Sales
Tax – 11% of gross
receipts

State Alcohol Excise
Tax - \$1.92/gallon

State Case Sales Tax
\$0.05 per case

Retailer



State Income Tax
5% of net income

Local Occupational
License Fees

State and Local
Property Tax -
Real and Tangible

State Sales and Use Tax
6% of gross receipts

Local Alcohol License
Fees

Direct Shipper



State Income Tax
5% of net income

State Wholesale Sales
Tax – 11% of gross
receipts

State Alcohol Excise
Tax - \$1.92/gallon

State Sales and Use Tax
6% of gross receipts

Employees



State Income Tax

Local Occupational License Fees