

STATE TAX RATES ON DISTILLED SPIRITS

(January 1, 2022)

STATE	EXCISE TAX RATES (\$ per gallon)	GENERAL SALES TAX APPLIES	OTHER TAXES
Alabama	see footnote (1)	Yes	
Alaska	\$12.80	n.a.	under 21% - \$2.50/gallon
Arizona	3.00	Yes	
Arkansas	2.50	Yes	under 5% - \$0.50/gallon, under 21% - \$1.00/gallon; \$0.20/case; 3% off- 14% on-premise retail taxes
California	3.30	Yes	over 50% - \$6.60/gallon
Colorado	2.28	Yes	
Connecticut	5.94	Yes	under 7% - \$2.71/gallon
Delaware	4.50	n.a.	25% or less - \$3.00/gallon
Florida	6.50	Yes	under 17.259% - \$2.25/gallon, over 55.780% - \$9.53/gallon
Georgia	3.79	Yes	\$0.83/gallon local tax
Hawaii	5.98	Yes	
Idaho	see footnote (1)	Yes	
Illinois	8.55	Yes	under 20% - \$1.39/gallon; \$2.68/gallon in Chicago and \$2.50/gallon in Cook County
Indiana	2.68	Yes	under 15% - \$0.47/gallon
Iowa	see footnote (1)	Yes	
Kansas	2.50	--	8% off- and 10% on-premise retail tax
Kentucky	1.92	Yes	under 6% - \$0.25/gallon; \$0.05/case and 11% wholesale tax
Louisiana	3.03	Yes	
Maine	see footnote (1)	Yes	
Maryland	1.50	Yes	9% sales tax
Massachusetts	4.05		under 15% - \$1.10/gallon, over 50% alcohol - \$4.05/proof gallon; 0.57% on private club sales
Michigan	see footnote (1)	Yes	
Minnesota	5.03	--	\$0.01/bottle (except miniatures) and 9% sales tax
Mississippi	see footnote (1)	Yes	
Missouri	2.00	Yes	
Montana	see footnote (1)	n.a.	
Nebraska	3.75	Yes	
Nevada	3.60	Yes	5% to 14% - \$0.70/gallon, 15% to 22% - \$1.30/gallon
New Hampshire	see footnote (1)	n.a.	
New Jersey	5.50	Yes	
New Mexico	6.06	Yes	
New York	6.44	Yes	under 24% - \$2.54/gal.; additional \$1.00/gal. in New York City
North Carolina	see footnote (1)	Yes (2)	
North Dakota	2.50	--	7% state sales tax
Ohio	see footnote (1)	Yes	
Oklahoma	5.56	Yes	13.5% on-premise
Oregon	see footnote (1)	n.a.	
Pennsylvania	see footnote (1)	Yes	
Rhode Island	5.40	Yes	
South Carolina	2.72	Yes	\$5.36/case and 9% surtax; additional 5% on-premise tax
South Dakota	3.93	Yes	under 14% - \$0.93/gallon; 2% wholesale tax
Tennessee	4.40	Yes	15% on-premise; under 7% - \$1.10/gallon.
Texas	2.40	Yes	6.7% on-premise and \$0.05/drink on airline sales
Utah	see footnote (1)	Yes	
Vermont	see footnote (1)	Yes	10% on-premise sales tax
Virginia	see footnote (1)	Yes	
Washington (3)	14.27	--	\$9.24/gal. on-premise; 20.5% retail sales tax, 13.7% sales tax to on-premise
West Virginia	see footnote (1)	Yes	
Wisconsin	3.25	Yes	\$0.03/gallon administrative fee
Wyoming	see footnote (1)	Yes	
Dist. of Columbia	1.50	--	9% off- and on-premise sales tax
U.S. Median	\$3.77		

Source: Compiled by FTA from state sources.

Notes:

n.a. = not applicable. These 5 states do not have a general sales tax.

(1) In 17 states, the government directly controls the sales of distilled spirits. Revenue in these states is generated from various taxes, fees, price mark-ups, and net liquor profits.

(2) General sales tax applies to on-premise sales only.

(3) Washington privatized liquor sales effective June 1, 2012.

STATE TAX RATES ON BEER

(January 1, 2022)

	EXCISE TAX RATES (\$ per gallon)	GENERAL SALES TAX APPLIES	OTHER TAXES
Alabama	\$0.53	Yes	\$0.52/gallon local tax statewide
Alaska	1.07	n.a.	
Arizona	0.16	Yes	
Arkansas	0.23	Yes	3% off- 10% on-premise tax
California	0.20	Yes	
Colorado	0.08	Yes	
Connecticut	0.24	Yes	
Delaware	0.26	n.a.	
Florida	0.48	Yes	
Georgia	0.32	Yes	or, \$1.08/case; \$0.53/gallon local tax
Hawaii	0.93	Yes	\$0.54/gallon draft beer
Idaho	0.15	Yes	over 5% - \$0.45/gallon
Illinois	0.231	Yes	\$0.29/gallon in Chicago and \$0.09/gallon in Cook County
Indiana	0.115	Yes	
Iowa	0.19	Yes	
Kansas	0.18	--	8% off- and 10% on-premise
Kentucky	0.08	Yes	10.0% wholesale tax
Louisiana	0.40	Yes	\$0.048/gallon local tax
Maine	0.35	Yes	7% on-premise saales tax
Maryland	0.09	--	9% sales tax
Massachusetts	0.11	--	0.57% on private club sales
Michigan	0.20	Yes	
Minnesota	0.148	--	under 3.2% - \$0.077/gallon, 9% sales tax
Mississippi	0.4268	Yes	
Missouri	0.06	Yes	
Montana	0.14	n.a.	
Nebraska	0.31	Yes	
Nevada	0.16	Yes	
New Hampshire	0.30	n.a.	
New Jersey	0.12	Yes	
New Mexico	0.41	Yes	
New York	0.14	Yes	additional \$0.12/gallon in New York City
North Carolina	0.6171	Yes	
North Dakota	0.16	--	7% state sales tax, bulk beer \$0.08/gal.
Ohio	0.18	Yes	
Oklahoma	0.40	Yes	under 3.2% - \$0.36/gallon; 13.5% on-premise
Oregon	0.08	n.a.	
Pennsylvania	0.08	Yes	
Rhode Island	0.11	Yes	\$0.04/case wholesale tax
South Carolina	0.77	Yes	
South Dakota	0.27	Yes	
Tennessee	1.29	Yes	Excise Barrelage Tax and Wholesale Tax
Texas	0.194	Yes	6.7% on-premise
Utah	0.4226	Yes	over 3.2% - sold through state store
Vermont	0.265	Yes	more than 6% alcohol - \$0.55; 10% on-premise sales tax
Virginia	0.2565	Yes	
Washington	0.26	Yes	
West Virginia	0.18	Yes	
Wisconsin	0.06	Yes	
Wyoming	0.02	Yes	
Dist. of Columbia	0.09	Yes	9% off- and on-premise sales tax
U.S. Median	\$0.20		

Source: Compiled by FTA from state sources.

Note: n.a. = not applicable. These 5 states do not have a general sales tax.

STATE TAX RATES ON WINE
(January 1, 2022)

STATE	EXCISE TAX RATES (\$ per gallon)	GENERAL SALES TAX APPLIES	OTHER TAXES
Alabama	\$1.70	Yes	\$0.26/gallon local; over 16.5% - \$9.16/gallon
Alaska	2.50	n.a.	
Arizona	0.84	Yes	over 24% - \$4.00/gallon
Arkansas	0.75	Yes	under 5% - \$0.25/gallon; \$0.05/case; 3% off- and 10% on-premise
California	0.20	Yes	sparkling wine - \$0.30/gallon
Colorado	0.28	Yes	
Connecticut	0.79	Yes	over 21% - \$1.98/gallon; sparkling - \$1.94/gallon
Delaware	1.63	n.a.	
Florida	2.25	Yes	over 17.259% - \$3.00/gallon, sparkling wine \$3.50/gallon
Georgia	1.51	Yes	over 14% - \$2.54/gallon; \$0.83/gallon local tax
Hawaii	1.38	Yes	sparkling wine - \$2.12/gallon, wine coolers - \$0.85/gallon
Idaho	0.45	Yes	
Illinois	1.39	Yes	over 20% - \$8.55/gallon; (\$0.36 - \$0.89)/gallon in Chicago; (\$0.24 - \$0.45)/gallon in Cook County
Indiana	0.47	Yes	over 21% - \$2.68/gallon
Iowa	1.75	Yes	under 5% - \$0.19/gallon
Kansas	0.30	--	over 14% - \$0.75/gallon; 8% off- and 11% on-premise
Kentucky	0.50	Yes	10.0% wholesale
Louisiana	0.76	Yes	14% to 24% - \$1.32/gallon, over 24% and sparkling wine - \$2.08/gallon
Maine	0.60	Yes	over 15.5% - sold through state stores, sparkling wine - \$1.25/gallon; 7% on-premise sales tax
Maryland	0.40	--	9% sales tax
Massachusetts	0.55		sparkling wine - \$0.70/gallon;
Michigan	0.51	Yes	over 16% - \$0.76/gallon
Minnesota	0.30	--	14% to 21% - \$0.95/gallon, under 24% and sparkling wine - \$1.82/gallon; over 24% - \$3.52/gallon; \$0.01/bottle (except miniatures) and 9% sales tax
Mississippi	0.35	Yes	sparkling wine and champagne - \$1.00/gallon;
Missouri	0.42	Yes	includes additional charges
Montana	1.02	n.a.	over 16% - sold through state stores
Nebraska	0.95	Yes	
Nevada	0.70	Yes	14% to 22% - \$1.30/gallon, over 22% - \$3.60/gallon
New Hampshire	0.30	n.a.	
New Jersey	0.875	Yes	
New Mexico	1.70	Yes	over 14% - \$5.68/gallon
New York	0.30	Yes	
North Carolina	1.00	Yes	over 17% - \$1.11/gallon
North Dakota	0.50	--	over 17% - \$0.60/gallon; 7% sales tax
Ohio	0.30	Yes	over 14% to 21% - \$0.98/gal., vermouth - \$1.08/gal., sparkling wine - \$1.48/gal.
Oklahoma	0.72	Yes	sparkling wine - \$2.08/gallon; 13.5% on-premise
Oregon	0.67	n.a.	over 16% - \$0.77/gallon
	see footnote		
Pennsylvania	(1)	Yes	
Rhode Island	1.40	Yes	sparkling wine - \$0.75/gallon
South Carolina	0.90	Yes	\$0.18/gallon additional tax
South Dakota	0.93	Yes	14% to 20% - \$1.45/gallon, over 21% and sparkling wine - \$2.07/gallon; 2% wholesale tax
Tennessee	1.21	Yes	15% on-premise
Texas	0.204	Yes	over 14% - \$0.408/gallon and sparkling wine - \$0.516/gallon; 6.7% on-premise and \$0.05/drink on airline sales
	see footnote		
Utah	(1)	Yes	
Vermont	0.55	Yes	over 16% - sold through state store, 10% on-premise sales tax
Virginia	1.51	Yes	under 4% - \$0.2565/gallon and over 14% - sold through state stores
Washington	0.87	Yes	over 14% - \$1.75/gallon
West Virginia	1.00	Yes	5% local tax
Wisconsin	0.25	Yes	over 14% - \$0.45/gallon
	see footnote		
Wyoming	(1)	Yes	
Dist. of Columbia	0.30	--	9% off- and on-premise sales tax; over 14% - \$0.40/gal.; Sparkling - \$0.45/gal.
U.S. Median	0.73		

Source: Compiled by FTA from state sources.

Notes:

n.a. = not applicable. These 5 states do not have a general sales tax.

(1) All wine sales are through state stores. Revenue in these states is generated from various taxes, fees, price mark-ups, and net profits