

TABLE 10. ALCOHOLIC BEVERAGES TAX RATES and NET COLLECTIONS and PERSONAL INCOME BY STATE
(Collections data for fiscal year ending June 30, 2012)*

State	Types of Alcoholic Beverages Taxes [Rates as of January 1, 2011]									Pop- ulation as of 7/1/2012 [1,000s]	Alcoholic beverages collections [excise taxes and licenses] fiscal year 2012*				Personal income for calendar year 2011	
	Beer Excise Tax			Wine Excise Tax			Liquor Excise Tax				Excise taxes		Licenses		Amount [\$1,000s]	Per capita [\$]
	State Excise tax rate [\$ per gal]	Sales taxes ap- plied	Other applicable taxes	State Excise tax rate [\$ per gal]	Sales taxes ap- plied	Other applicable taxes	State Excise tax rate [\$ per gal]	Sales taxes ap- plied	Other applicable taxes		Amount [\$1,000s]	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]		
Alabama	0.5300	yes	\$0.52/gal statewide local rate	1.70	yes	\$1.70 includes \$0.26/gal statewide local rate; >14% sold through state store	GC	yes	-----	4,822	173,251	35.93	4,229	0.88	167,786,623	34,929
Alaska	1.0700	n.a.	-----	2.50	n.a.	-----	12.80	n.a.	<21%-\$2.50/gal	731	40,230	55.00	1,864	2.55	34,827,461	48,114
Arizona	0.1600	yes	-----	0.84	yes	-----	3.00	yes	-----	6,553	68,379	10.43	4,918	0.75	229,237,928	35,446
Arkansas	0.2400	yes	3% off- and 10% on-premise tax	0.75	yes	<5%-\$0.25/gal; \$0.05/case; and 3% off- and 10% on-premise tax	2.50	yes	<5%-\$0.50/gal; <21%-\$1.00/gal; \$0.20/case and 3% off-14% on-premise retail taxes	2,949	48,803	16.55	4,170	1.41	100,004,837	34,032
California	0.2000	yes	-----	0.20	yes	sparkling wine-\$0.30/gal	3.30	yes	>50%-\$6.60/gal	38,041	346,000	9.10	53,169	1.40	1,683,203,700	44,666
Colorado	0.0800	yes	-----	0.32	yes	-----	2.28	yes	-----	5,188	38,817	7.48	6,221	1.20	226,031,916	44,179
Connecticut	0.1900	yes	-----	0.60	yes	>21% and sparkling wine-\$1.50/gal	4.50	yes	<7%-\$2.05/gal	3,590	60,595	16.88	8,378	2.33	207,161,731	57,758
Delaware	0.1600	n.a.	-----	0.97	n.a.	-----	3.75	n.a.	<25%-\$3.64/gal	917	17,654	19.25	1,465	1.60	38,872,578	42,805
Florida	0.4800	yes	\$0.267/12 ounces on-premise retail tax	2.25	yes	>17.259%-\$3.00/gal, sparkling wine-\$3.50/gal \$.0667/4 ounces on- premise retail tax	6.50	yes	<17.259%-\$2.25/gal >55.780%-\$9.53/gal \$.0667/ounce on- premise retail tax	19,318	527,016	27.28	8,268	0.43	761,303,232	39,896
Georgia	0.4800	yes	\$0.53/gal local tax	1.51	yes	>14%-\$2.54/gal; \$0.83/gal local tax	3.79	yes	\$0.83/gal local tax	9,920	175,051	17.65	2,357	0.24	356,836,412	36,366
Hawaii	0.9300	yes	\$0.54/gal draft beer	1.38	yes	sparkling wine-\$2.12/gal; wine coolers-\$0.85/gal	5.98	yes	-----	1,392	48,854	35.09	-	-	60,095,000	43,606
Idaho	0.1500	yes	>4%-\$0.45/gal	0.45	yes	-----	GC	yes	-----	1,596	8,099	5.08	1,399	0.88	52,953,795	33,436
Illinois	0.2310	yes	\$0.29/gal-Chicago \$0.06/gal-Cook Co.	1.39	yes	>20%-\$8.55/gal; \$0.36/gal-Chicago; \$0.16-\$0.30/gal-Cook Co.	8.55	yes	<20%-\$1.39/gal; \$2.68/gal-Chicago \$2.00/gal-Cook Co.	12,875	279,270	21.69	11,845	0.92	567,196,693	44,106
Indiana	0.1150	yes	-----	0.47	yes	>21%-\$2.68/gal	2.68	yes	<15%-\$0.47/gal	6,537	44,155	6.75	9,628	1.47	236,815,230	36,342
Iowa	0.1900	yes	-----	1.75	yes	<5%-\$0.19/gal	GC	yes	-----	3,074	14,727	4.79	14,210	4.62	130,130,712	42,470
Kansas	0.1800	-----	>3.2%-{8% off-and 10% on-premise}; <3.2%-4.25% sales tax	0.30	no	>14%-\$0.75/gal; 8% off-and 10% on-premise	2.50	no	8% off-and 10% on-premise retail tax	2,886	118,202	40.96	4,530	1.57	120,782,820	42,079
Kentucky	0.0800	yes	11% wholesale tax	0.50	yes	11% wholesale tax	1.92	yes**	<6%-\$0.25/gal; \$0.05/case and 11% wholesale tax	4,380	118,253	27.00	5,917	1.35	150,849,692	34,545
Louisiana	0.3200	yes	\$0.048/gal local tax	0.11	yes	14% to 24%-\$0.23/gal; >24% and sparkling wine-\$1.59/gal;	2.50	yes	<6%-\$0.32/gal	4,602	56,869	12.36	-	-	176,689,867	38,623
Maine	0.3500	yes	additional 5% on-premise tax	0.60	yes	>15.5%-sold through state stores, sparkling wine-\$1.25/gal; additional 5% on-premise sales tax	GC	yes	-----	1,329	17,352	13.05	4,827	3.63	51,653,256	38,880
Maryland	0.0900	yes	\$0.2333/gal- Garrett County	0.40	yes	-----	1.50	yes	-----	5,885	31,010	5.27	1,201	0.20	306,001,368	52,401

TABLE 10. -Continued

State	Types of Alcoholic Beverages Taxes [Rates as of January 1, 2011]									Pop-ulation as of 7/1/2012 [1,000s]	Alcoholic beverages collections [excise taxes and licenses] fiscal year 2012*				Personal income for calendar year 2011	
	Beer Excise Tax			Wine Excise Tax			Liquor Excise Tax				Excise taxes		Licenses		Amount [\$1,000s]	Per capita [\$]
	State Excise tax rate [\$ per gal]	Sales taxes applied	Other applicable taxes	State Excise tax rate [\$ per gal]	Sales taxes applied	Other applicable taxes	State Excise tax rate [\$ per gal]	Sales taxes applied	Other applicable taxes		Amount	Per capita	Amount	Per capita		
											[\$1,000s]	[\$]	[\$1,000s]	[\$]	[\$1,000s]	[\$]
Massachu- setts	0.1100	yes	0.57% on private club sales	0.55	yes	sparkling wine-\$0.70/gal	4.05	yes	<15%-\$1.10/gal; >50% alcohol-\$4.05/proof gal; 0.57% on private club sales	6,646	77,861	11.72	3,003	0.45	358,217,598	54,218
Michigan	0.2000	yes	-----	0.51	yes	>16%-\$0.76/gal	GC	yes	-----	9,883	149,629	15.14	16,424	1.66	365,752,830	37,032
Minnesota	0.1500	-----	<3.2%-\$0.077/gal; 9% sales tax	0.30	-----	14% to 21%-\$0.95/gal; <24% and sparkling wine-\$1.82/gal; >24%-\$3.52/gal; \$0.01/bottle (except mini-atures) and 9% sales tax	5.03	-----	\$0.01/bottle (except miniatures) and 9% sales tax	5,379	79,389	14.76	2,030	0.38	241,351,998	45,135
Mississippi	0.4268	yes	-----	0.35	yes	sparkling wine-\$1.00/gal; >14% and sparkling wine-sold through the state-27.5% markup at whlse	GC	yes	-----	2,985	42,183	14.13	2,918	0.98	95,854,424	32,193
Missouri	0.0600	yes	-----	0.42	yes	-----	2.00	yes	-----	6,022	34,341	5.70	4,965	0.82	228,269,622	37,988
Montana	0.1400	n.a.	-----	1.06	n.a.	>16%-sold through state stores; 7% surtax	GC	n.a.	-----	1,005	34,019	33.85	2,030	2.02	36,630,466	36,716
Nebraska	0.3100	yes	-----	0.95	yes	-----	3.75	yes	-----	1,856	28,472	15.34	1,405	0.76	80,419,976	43,654
Nevada	0.1600	yes	-----	0.70	yes	14% to 22%-\$1.30/gal; >22%-\$3.60/gal	3.60	yes	<14%-\$0.70/gal; <21%-\$1.30/gal	2,759	41,695	15.11	-	-	101,716,888	37,396
New Hamp- shire	0.3000	n.a.	-----	GC	n.a.	-----	GC	n.a.	-----	1,321	9,723	7.36	4,011	3.04	62,651,207	47,542
New Jersey	0.1200	yes	-----	0.875	yes	-----	5.50	yes	-----	8,865	135,304	15.26	3,960	0.45	471,187,870	53,333
New Mexico	0.4100	yes	-----	1.70	yes	>14%-\$5.68/gal	6.06	yes	-----	2,086	41,004	19.66	1,831	0.88	72,300,258	34,782
New York	0.1400	yes	\$0.12/gal-NY City	0.30	yes	-----	6.44	yes	<24%-\$2.54/gal; \$1.00/gal-NY City	19,570	238,932	12.21	59,079	3.02	1,012,405,644	51,914
North Carolina	0.6171	yes	-----	1.00	yes	>16%-\$1.11/gal	GC	yes**	-----	9,752	322,970	33.12	16,026	1.64	352,454,998	36,520
North Dakota	0.1600	-----	7% state sales tax; bulk beer-\$0.08/gal	0.50	-----	>17%-\$0.60/gal; sparkling wine-\$1.00/gal; 7% state sales tax	2.50	-----	7% state sales tax	700	8,463	12.10	325	0.46	32,332,079	47,218
Ohio	0.1800	yes	-----	0.30	yes	>14%-\$0.98/gal; vermouth-\$1.08/gal; sparkling wine-\$1.48/gal; add'l \$0.20/gal on all wines	GC	yes	-----	11,544	98,113	8.50	39,735	3.44	446,135,562	38,657
Oklahoma	0.4000	yes	<3.2%-\$0.36/gal; 13.5% on-premise	0.72	yes	>14%-\$1.40/gal; sparkling wine-\$2.08/gal; \$1/bottle on-premise and 13.5% on-premise	5.56	yes	13.5% on-premise	3,815	103,831	27.22	920	0.24	147,429,565	38,960
Oregon	0.0800	n.a.	-----	0.67	n.a.	>14%-\$0.77/gal	GC	n.a.	-----	3,899	17,322	4.44	3,577	0.92	146,001,498	37,744
Pennsyl- vania	0.0800	yes	-----	GC	yes	-----	GC	yes	-----	12,764	324,024	25.39	16,304	1.28	558,345,148	43,813

TABLE 10. -Continued

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	Beer Excise Tax			Wine Excise Tax			Liquor Excise Tax				Excise taxes		Licenses		Amount [\$1,000s]	Per capita [\$]
	State Excise tax rate [\$ per gal]	Sales taxes applied	Other applicable taxes	State Excise tax rate [\$ per gal]	Sales taxes applied	Other applicable taxes	State Excise tax rate [\$ per gal]	Sales taxes applied	Other applicable taxes		Amount [\$1,000s]	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]		
Rhode Island	0.1100	yes	\$0.04/case whole-sale tax	0.60	yes	sparkling wine-\$0.75/gal	3.75	yes	-----	1,050	12,871	12.25	63	0.06	46,881,303	44,621
South Carolina	0.7700	yes	-----	0.90	yes	\$0.18/gal additional tax	2.72	yes	\$5.36/case, 9% surtax; add'l 5% on-premise tax	4,724	153,951	32.59	9,086	1.92	159,747,330	34,183
South Dakota	0.2700	yes	-----	0.93	yes	14% to 20%-\$1.45/gal; >21%, sparkling wine-\$2.07/gal; 2% wholesale tax	3.93	yes	<14%-\$0.93/gal; 2% wholesale tax	833	15,449	18.54	811	0.97	36,932,455	44,843
Tennessee	0.1400	yes	17% wholesale tax	1.21	yes	\$0.15/case and 15% on-premise	4.40	yes	\$0.15/case and 15% on-premise; <7%-\$1.10/gal	6,456	133,055	20.61	1,320	0.20	237,618,453	37,129
Texas	0.2000	yes	14% on-premise and \$0.05/drink on airline sales	0.20	yes	>14%-\$0.408/gal and sparkling wine-\$0.516/gal; 14% on-premise and \$0.05/drink on airline sales	2.40	yes	14% on-premise and \$0.05/drink on airline sales	26,059	937,614	35.98	73,118	2.81	1,053,551,540	41,103
Utah	0.4100	yes	>3.2%-sold through state store	GC	yes	-----	GC	yes	-----	2,855	45,823	16.05	1,936	0.68	96,175,091	34,173
Vermont	0.2650	yes	6% to 8% alcohol-\$0.55; 10% on-premise sales tax	0.55	yes	>16%-sold through state store, 10% on-premise sales tax	GC	no	10% on-premise sales tax	626	22,403	35.79	391	0.62	26,887,510	42,911
Virginia	0.2600	yes	-----	1.51	yes	<4%-\$0.2565/gal and >14%-sold through state store	GC	yes	-----	8,186	198,107	24.20	12,038	1.47	381,930,403	47,126
Washington	0.2610	yes	-----	0.87	yes	>14%-\$1.72/gal	GC	yes**	-----	6,897	349,164	50.63	33,912	4.92	303,087,834	44,420
West Virginia	0.1800	yes	-----	1.00	yes	5% local tax	GC	yes	-----	1,855	17,204	9.27	1,337	0.72	62,737,373	33,822
Wisconsin	0.0600	yes	-----	0.25	yes	>14%-\$0.45/gal	3.25	yes	-----	5,726	56,278	9.83	1,707	0.30	232,094,278	40,648
Wyoming	0.0200	yes	-----	GC	yes	-----	GC	yes	-----	576	1,742	3.02	-	-	27,920,461	49,212
Total 50 states	0.1900 ⁺	-----	-----	0.67 ⁺	-----	-----	3.75 ⁺	-----	-----	313,282	5,963,523	19.04 ^a	462,858	1.48 ^a	13,133,456,513	42,234

Detail may not add to totals due to rounding.

Per capita tax collection amounts are computations based on July 1, 2012 population estimates of the Bureau of the Census and should be interpreted as a reflection of the portion of tax imposed (collected) on behalf of each individual.

Personal income amounts are BEA estimates and are in current dollars (not adjusted for inflation).

Per capita personal income amounts are BEA estimates based on July 1, 2011 population estimates of the Bureau of the Census.

*Data reflect state government fiscal years that end on June 30, except for four states with alternative fiscal year ending dates: Alabama and Michigan (September 30), New York (March 31), and Texas (August 31).

**Sales tax is applied to on-premise sales only. North Carolina imposes a sales tax of 7% on sales of spirituous liquor other than mixed beverages; sales of mixed beverages are subject to both the State general sales tax rate and applicable local sales tax rates.

+U.S. median tax rates

^aWeighted average computations based on totals for the 50 states.

GC = Government controlled-The government directly controls the sales of distilled spirits in 18 states. Revenue in these states is generated from various taxes, fees, and net liquor profits.

Sources: Federation of Tax Administrators; Tax Foundation; Wine Institute

U.S. Census Bureau, Population Division. *Table NST-EST2012-01* -Annual Estimates of the Population for the States: July 1, 2012, December 2012 release.

U.S. Census Bureau, 2012 Census of Governments: Finance - Survey of State Government Tax Collections at <www.census.gov/govs/statetax>. April 11, 2013 release, April 8, 2014 update.

Bureau of Economic Analysis. *Table SA1-3*, Regional Economic Information System, September 30, 2013 release, May 30, 2014 update.