

TABLE 10. ALCOHOLIC BEVERAGES TAX RATES and NET COLLECTIONS and PERSONAL INCOME BY STATE
 [Excise tax rates are as of January 1, 2005]

State	Types of Alcoholic Beverages Taxes									Pop- ulation as of 7/1/2004 [1,000s]	Alcoholic beverages collections [excise taxes and licenses] 2003-04				Personal income for calendar year 2003	
	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]	[\$]
Alabama	0.530	yes	\$0.52/gal local tax	1.70	yes	>14% sold through state store	GC	yes	-----	4,530	137,222	30.29	2,491	0.55	119,373,020	26,505
Alaska	1.070	n.a.	\$0.35/gal small breweries	2.50	n.a.	-----	12.80	n.a.	<21%-\$2.50/gal	655	28,262	43.15	1,829	2.79	21,531,273	33,213
Arizona	0.160	yes	-----	0.84	yes	-----	3.00	yes	-----	5,744	55,954	9.74	3,732	0.65	151,933,040	27,232
Arkansas	0.230	yes	<3.2%-\$0.16/gal; \$0.008/gal and 3% off-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	2,753	41,240	14.98	1,652	0.60	66,515,388	24,384
California	0.200	yes	-----	0.20	yes	sparkling wine-\$0.30/gal	3.30	yes	>50%-\$6.60/gal	35,894	312,826	8.72	43,841	1.22	1,184,996,911	33,415
Colorado	0.080	yes	-----	0.32	yes	-----	2.28	yes	-----	4,601	31,317	6.81	5,632	1.22	157,171,088	34,561
Connecticut	0.190	yes	-----	0.60	yes	>21% and sparkling wine-\$1.50/gal	4.50	yes	<7%-\$2.05/gal	3,504	44,026	12.56	6,092	1.74	149,842,940	42,972
Delaware	0.160	n.a.	-----	0.97	n.a.	-----	3.75	n.a.	<25%-\$2.50/gal	830	13,385	16.13	614	0.74	27,980,670	34,199
Florida	0.480	yes	\$.0267/12 ounces on-premise retail tax	2.25	yes	>17.259%-\$3.00/gal, sparkling wine-\$3.50/gal \$0.0667/4 ounces on-premise retail tax	6.50	yes	<17.259%-\$2.25/gal >55.780%-\$9.53/gal \$0.0667/ounce on-premise retail tax	17,397	591,551	34.00	34,492	1.98	511,640,717	30,098
Georgia	0.480	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	8,829	149,801	16.97	2,331	0.26	251,620,610	29,000
Hawaii	0.930	yes	\$0.54/gal draft beer	1.38	yes	sparkling wine-\$2.09/gal; wine coolers-\$0.84/gal	5.98	yes	-----	1,263	41,250	32.66	-	-	38,013,206	30,441
Idaho	0.150	yes	>4%-\$0.45/gal	0.45	yes	-----	GC	yes	-----	1,393	6,609	4.74	1,309	0.94	35,409,068	25,902
Illinois	0.185	yes	\$0.16/gal-Chicago \$0.06/gal-Cook Co.	0.73	yes	>20%-\$4.50/gal; \$0.246/gal-Chicago; \$0.16-\$0.30/gal-Cook Co.	4.50	yes	<20%-\$0.73/gal; \$1.845/gal-Chicago \$2.00-Cook Co.	12,714	147,883	11.63	10,838	0.85	416,978,383	32,965
Indiana	0.115	yes	-----	0.47	yes	>21%-\$2.68/gal	2.68	yes	<15%-\$0.47/gal	6,238	38,509	6.17	9,648	1.55	178,786,119	28,838
Iowa	0.190	yes	-----	1.75	yes	<5%-\$0.19/gal	GC	yes	-----	2,954	12,709	4.30	8,710	2.95	83,375,280	28,340
Kansas	0.180	-----	>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	2,736	87,637	32.03	2,460	0.90	80,213,044	29,438
Kentucky	0.080	yes*	9% wholesale tax	0.50	yes*	9% wholesale tax	1.92	yes*	<6%-\$0.25/gal; \$0.05/case and 9% wholesale tax	4,146	79,104	19.08	5,104	1.23	109,442,026	26,575
Louisiana	0.320	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	4,516	53,422	11.83	-	-	118,236,485	26,312
Maine	0.350	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	-----	1,317	39,279	29.82	3,090	2.35	38,181,249	29,164
Maryland	0.090	yes	\$0.2333/gal-Garrett County	0.40	yes	-----	1.50	yes	-----	5,558	26,863	4.83	960	0.17	206,411,852	37,446

TABLE 10. -Continued

State	Types of Alcoholic Beverages Taxes									Pop-ulation as of 7/1/2004 [1,000s]	Alcoholic beverages collections [excise taxes and licenses] 2003-04				Personal income for calendar year 2003	
	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 [\$]		
Massachu- setts	0.110	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	6,417	68,522	10.68	2,937	0.46	253,632,340	39,504
Michigan	0.200	yes	-----	0.51	yes	>16%-\$0.76/gal	GC	yes	-----	10,113	149,424	14.78	13,079	1.29	314,345,614	31,178
Minnesota	0.150	-----	<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	5,101	69,497	13.62	1,039	0.20	172,336,500	34,031
Mississippi	0.430	yes	-----	0.35	yes	>14% and sparkling wine-sold through the state	GC	yes	-----	2,903	39,793	13.71	2,346	0.81	67,642,653	23,466
Missouri	0.060	yes	-----	0.30	yes	-----	2.00	yes	-----	5,755	28,026	4.87	3,886	0.68	168,512,117	29,464
Montana	0.140	n.a.	-----	1.06	n.a.	>16%-sold through state stores	GC	n.a.	-----	927	20,570	22.19	1,976	2.13	23,326,631	25,406
Nebraska	0.310	yes	-----	0.95	yes	-----	3.75	yes	-----	1,747	23,159	13.26	285	0.16	52,435,752	30,179
Nevada	0.160	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	2,335	33,867	14.50	-	-	71,549,422	31,910
New Hamp- shire	0.300	n.a.	-----	GC	n.a.	-----	GC	n.a.	-----	1,300	12,239	9.41	17,514	13.47	45,285,548	35,140
New Jersey	0.120	yes	-----	0.70	yes	-----	4.40	yes	-----	8,699	87,357	10.04	3,960	0.46	342,040,412	39,577
New Mexico	0.410	yes	-----	1.70	yes	>14%-\$6.06/gal	6.06	yes	-----	1,903	37,503	19.71	963	0.51	46,955,434	24,995
New York	0.110	yes	\$0.12/gal-New York City	0.19	yes	-----	6.44	yes	<=24%-\$2.54/gal; \$1.00/gal- in New York City	19,227	191,128	9.94	46,000	2.39	693,791,440	36,112
North Carolina	0.530	yes	\$0.48/gal bulk beer	0.79	yes	>17%-\$0.91/gal	GC	yes*	-----	8,541	212,224	24.85	13,796	1.62	236,391,241	28,071
North Dakota	0.160	-----	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	634	5,910	9.32	259	0.41	18,319,019	28,922
Ohio	0.180	yes	-----	0.30	yes	>14%-\$0.98/gal; vermouth-\$1.08/gal; sparkling wine-\$1.48/gal	GC	yes	-----	11,459	88,267	7.70	29,843	2.60	344,603,486	30,129
Oklahoma	0.400	yes	<3.2%-\$0.36/gal; 13.5% on-premise	0.72	yes	>14%-\$1.40/gal; sparkling wine-\$2.08/gal 12% on-premise	5.56	yes	13.5% on-premise	3,524	68,420	19.42	5,204	1.48	93,690,912	26,719
Oregon	0.080	n.a.	-----	0.67	n.a.	>14%-\$0.77/gal	GC	n.a.	-----	3,595	13,306	3.70	2,610	0.73	102,418,819	28,734
Pennsyl- vania	0.080	yes	-----	GC	yes	-----	GC	yes	-----	12,406	221,408	17.85	14,765	1.19	394,760,771	31,911
Rhode Island	0.100	yes	\$0.04/case whole-sale tax	0.60	yes	sparkling wine-\$0.75/gal	3.75	yes	-----	1,081	10,607	9.81	99	0.09	34,475,901	32,038
South Carolina	0.770	yes	-----	0.90	yes	\$0.18/gal additional tax	2.72	yes	\$5.36/case, 9% surtax	4,198	146,658	34.94	8,076	1.92	108,463,333	26,144

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	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 [\$]		
South Dakota	0.270	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	771	12,435	16.13	296	0.38	22,072,287	28,856
Tennessee	0.140	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%-\$1.21/gal	5,901	92,062	15.60	2,444	0.41	167,414,793	28,641
Texas	0.190	yes	>4%-\$0.198/gal, 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	22,490	601,841	26.76	38,515	1.71	642,630,038	29,074
Utah	0.410	yes	>3.2%-sold through state store	GC	yes	-----	GC	yes	-----	2,389	28,174	11.79	1,147	0.48	59,760,670	25,407
Vermont	0.265	no	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	621	16,894	27.20	520	0.84	19,130,566	30,888
Virginia	0.260	yes	-----	1.51	yes	<4%-\$0.2565/gal and >14%-sold through state store	GC	yes	-----	7,460	146,019	19.57	8,209	1.10	248,431,609	33,730
Washing- ton	0.261	yes	-----	1.80	yes	>14%-\$2.65/gal	GC	yes*	-----	6,204	192,618	31.05	10,045	1.62	203,889,681	33,254
West Virginia	0.180	yes	-----	1.00	yes	5% local tax	GC	yes	-----	1,815	8,624	4.75	10,489	5.78	44,456,319	24,542
Wisconsin	0.060	yes	-----	0.25	yes	>14%-\$0.45/gal	3.25	yes	-----	5,509	48,071	8.73	527	0.10	167,978,994	30,685
Wyoming	0.020	yes	-----	GC	yes	-----	GC	yes	-----	507	1,332	2.63	5	0.01	16,284,850	32,433
Total 50 states**	0.188	-----	-----	0.69	-----	-----	3.75	-----	-----	293,102	4,614,804	15.74	385,659	1.32	9,124,679,521	31,131

Source: Federation of Tax Administrators

U.S. Census Bureau, Governments Division. *Table NST-EST2004-01-State Population Estimates: July 1, 2004*, Population Division, released December 22, 2004.

U.S. Census Bureau, Governments Division. *State Government Tax Collections: 2004*

Bureau of Economic Analysis. *Table SAI-3, Regional Economic Information System*, March 25, 2005 release.

Per capita amounts based on midyear population estimates of the Bureau of the Census. Per capita personal income is total personal income divided by total midyear population.

*Sales tax is applied to on-premise sales only.

**U.S. median rates. Computed per capita alcoholic beverages tax collection and per capita personal income amounts are 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.