

TABLE 10. ALCOHOLIC BEVERAGES TAX RATES and NET COLLECTIONS and PERSONAL INCOME BY STATE  
 [Excise tax rates are as of January 1, 2006]

State	Types of Alcoholic Beverages Taxes									Pop- ulation as of 7/1/2005 [1,000s]	Alcoholic beverages collections [excise taxes and licenses] 2004-05				Personal income for calendar year 2004	
	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	-----	4,558	144,089	31.61	2,468	0.54	125,329,964	27,695
Alaska	1.070	n.a.	\$0.35/gal small breweries	2.50	n.a.	-----	12.80	n.a.	<21%-\$2.50/gal	664	35,517	53.49	3,089	4.65	22,363,425	34,000
Arizona	0.160	yes	-----	0.84	yes	-----	3.00	yes	-----	5,939	59,222	9.97	4,799	0.81	164,495,305	28,658
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	2,779	43,307	15.58	1,765	0.64	70,987,900	25,814
California	0.200	yes	-----	0.20	yes	sparkling wine-\$0.30/gal	3.30	yes	>50%-\$6.60/gal	36,132	314,252	8.70	45,363	1.26	1,262,306,032	35,219
Colorado	0.080	yes	-----	0.32	yes	-----	2.28	yes	-----	4,665	31,593	6.77	5,670	1.22	166,187,829	36,113
Connecticut	0.190	yes	-----	0.60	yes	>21% and sparkling wine-\$1.50/gal	4.50	yes	<7%-\$2.05/gal	3,510	44,236	12.60	6,346	1.81	158,565,559	45,318
Delaware	0.160	n.a.	-----	0.97	n.a.	-----	5.46	n.a.	<25%-\$3.64/gal	844	13,777	16.32	846	1.00	29,656,646	35,728
Florida	0.480	yes	\$0.0267/12 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	17,790	622,635	35.00	34,295	1.93	547,107,143	31,469
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	9,073	150,037	16.54	1,699	0.19	265,599,116	29,782
Hawaii	0.930	yes	\$0.54/gal draft beer	1.38	yes	sparkling wine-\$2.12/gal; wine coolers-\$0.85/gal	5.98	yes	-----	1,275	43,717	34.29	-	-	41,176,427	32,625
Idaho	0.150	yes	>4%-\$0.45/gal	0.45	yes	-----	GC	yes	-----	1,429	6,813	4.77	1,517	1.06	37,497,434	26,877
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.	12,763	147,238	11.54	11,424	0.90	441,372,577	34,721
Indiana	0.115	yes	-----	0.47	yes	>21%-\$2.68/gal	2.68	yes	<15%-\$0.47/gal	6,272	38,719	6.17	9,920	1.58	188,064,673	30,204
Iowa	0.190	yes	-----	1.75	yes	<5%-\$0.19/gal	GC	yes	-----	2,966	14,062	4.74	9,376	3.16	91,712,120	31,058
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	2,745	90,244	32.88	2,455	0.89	84,957,195	31,078
Kentucky	0.080	yes*	11% wholesale tax	0.50	yes*	11% wholesale tax	1.92	yes*	<6%-\$0.25/gal; \$0.05/case and 11% wholesale tax	4,173	81,751	19.59	5,437	1.30	112,925,244	27,265
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	4,524	54,215	11.98	-	-	123,020,641	27,297
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	-----	1,322	12,742	9.64	2,866	2.17	39,510,398	30,046
Maryland	0.090	yes	\$0.2333/gal-Garrett County	0.40	yes	-----	1.50	yes	-----	5,600	27,352	4.88	1,015	0.18	220,402,185	39,631

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	Per capita	Amount	Per capita		
											[\$1,000s]	[\$]	[\$1,000s]	[\$]	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	6,399	69,251	10.82	2,871	0.45	270,235,901	42,176
Michigan	0.200	yes	-----	0.51	yes	>16%-\$0.76/gal	GC	yes	-----	10,121	150,888	14.91	13,305	1.31	324,134,088	32,079
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	5,133	69,272	13.50	1,058	0.21	184,413,901	36,184
Mississippi	0.430	yes	-----	0.35	yes	>14% and sparkling wine- sold through the state	GC	yes	-----	2,921	39,993	13.69	2,458	0.84	71,122,091	24,518
Missouri	0.060	yes	-----	0.30	yes	-----	2.00	yes	-----	5,800	28,307	4.88	3,992	0.69	175,524,474	30,475
Montana	0.140	n.a.	-----	1.06	n.a.	>16%-sold through state stores	GC	n.a.	-----	936	21,737	23.22	1,646	1.76	25,635,394	27,657
Nebraska	0.310	yes	-----	0.95	yes	-----	3.75	yes	-----	1,759	24,087	13.69	350	0.20	56,523,179	32,341
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	2,415	36,332	15.04	-	-	78,822,134	33,787
New Hamp- shire	0.300	n.a.	-----	GC	n.a.	-----	GC	n.a.	-----	1,310	12,227	9.33	14,580	11.13	47,569,847	36,616
New Jersey	0.120	yes	-----	0.70	yes	-----	4.40	yes	-----	8,718	99,359	11.40	9,504	1.09	361,524,402	41,626
New Mexico	0.410	yes	-----	1.70	yes	>14%-\$5.68/gal	6.06	yes	-----	1,928	34,627	17.96	825	0.43	49,827,505	26,184
New York	0.110	yes	\$0.12/gal-NY City	0.19	yes	-----	6.44	yes	<=24%-\$2.54/gal; \$1.00/gal-NY City	19,255	184,610	9.59	42,400	2.20	737,755,932	38,264
North Carolina	0.530	yes	\$0.48/gal bulk beer	0.79	yes	>17%-\$0.91/gal	GC	yes*	-----	8,683	220,546	25.40	14,093	1.62	250,426,537	29,322
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	637	5,980	9.39	264	0.41	18,767,503	29,494
Ohio	0.180	yes	-----	0.30	yes	>14%-\$0.98/gal; vermouth-\$1.08/gal; sparkling wine-\$1.48/gal	GC	yes	-----	11,464	89,920	7.84	33,315	2.91	356,795,912	31,161
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 13.5% on-premise	5.56	yes	13.5% on-premise	3,548	70,999	20.01	4,871	1.37	98,095,384	27,840
Oregon	0.080	n.a.	-----	0.67	n.a.	>14%-\$0.77/gal	GC	n.a.	-----	3,641	13,555	3.72	2,694	0.74	109,756,586	30,561
Pennsyl- vania	0.080	yes	-----	GC	yes	-----	GC	yes	-----	12,430	237,405	19.10	14,538	1.17	412,890,270	33,312
Rhode Island	0.100	yes	\$0.04/case whole- sale tax	0.60	yes	sparkling wine-\$0.75/gal	3.75	yes	-----	1,076	11,241	10.45	152	0.14	36,940,300	34,207
South Carolina	0.770	yes	-----	0.90	yes	\$0.18/gal additional tax	2.72	yes	\$5.36/case, 9% surtax	4,255	141,827	33.33	9,572	2.25	114,121,015	27,185

TABLE 10. -Continued

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											[\$1,000s]	[\$]	[\$1,000s]	[\$]	[\$1,000s]	[\$]
South Dakota	0.280	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	776	12,416	16.00	305	0.39	23,279,500	30,209
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	5,963	97,423	16.34	1,033	0.17	175,880,336	29,844
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	22,860	626,378	27.40	32,001	1.40	690,587,968	30,732
Utah	0.410	yes	>3.2%-sold through state store	GC	yes	-----	GC	yes	-----	2,470	30,177	12.22	1,227	0.50	64,398,905	26,603
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	623	17,878	28.70	442	0.71	19,742,824	31,780
Virginia	0.260	yes	-----	1.51	yes	<4%-\$0.2565/gal and >14%-sold through state store	GC	yes	-----	7,567	151,987	20.09	10,416	1.38	270,521,697	36,160
Washing- ton	0.261	yes	-----	0.87	yes	>14%-\$1.72/gal	GC	yes*	-----	6,288	199,426	31.72	10,175	1.62	217,503,197	35,041
West Virginia	0.180	yes	-----	1.00	yes	5% local tax	GC	yes	-----	1,817	8,646	4.76	11,616	6.39	46,749,648	25,792
Wisconsin	0.060	yes	-----	0.25	yes	>14%-\$0.45/gal	3.25	yes	-----	5,536	49,301	8.91	530	0.10	177,026,243	32,166
Wyoming	0.020	yes	-----	GC	yes	-----	GC	yes	-----	509	1,187	2.33	1	0.00	17,341,215	34,279
Total 50 states	0.188**	-----	-----	0.69**	-----	-----	3.75**	-----	-----	295,860	4,732,500	16.00 <sup>a</sup>	390,584	1.32 <sup>a</sup>	9,677,151,701	33,016 <sup>a</sup>

Detail may not add to totals due to rounding.

Per capita tax collection amounts are computations based on July 1, 2005 population estimates of the Bureau of the Census.

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, 2004 population estimates of the Bureau of the Census.

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

\*\*U.S. median tax rates

<sup>a</sup>Weighted 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

U.S. Census Bureau, Governments Division. *Table NST-EST2005-01-State Population Estimates: July 1, 2005*, Population Division, released December 22, 2005.

U.S. Census Bureau, Governments Division. *State Government Tax Collections: 2005*.

Bureau of Economic Analysis. *Table SA1-3, Regional Economic Information System*, March 28, 2006 release.