

TABLE 10. ALCOHOLIC BEVERAGES TAX RATES and NET COLLECTIONS and PERSONAL INCOME BY STATE
(Collections data for fiscal year ending June 30, 2015)†

State	Types of Alcoholic Beverages Taxes [Rates as of January 1, 2015]									Pop- ulation as of 7/1/2015 [1,000s]	Alcoholic beverages collections [excise taxes and licenses] fiscal year 2015				Personal income for calendar year 2014	
	Beer Excise Tax			Wine Excise Tax			Liquor Excise Tax				Excise taxes		Licenses		Amount [\$1,000s]	Per capita [\$]
	State Excise tax rate [\$ per gal]	Gen- eral Sales tax ap- plies	Other applicable taxes	State Excise tax rate [\$ per gal]	Gen- eral Sales tax ap- plies	Other applicable taxes	State Excise tax rate [\$ per gal]	Gen- eral Sales tax ap- plies	Other applicable taxes		Amount [\$1,000s]	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]		
Alabama	0.53	yes	\$0.52/gal local rate statewide	1.70	yes	\$0.26/gal local rate; >16 5%-\$9.16/gal	GC	yes	-----	4,854	192,490	39.66	4,217	0.87	178,976,771	36,954
Alaska	1.07	n.a.	-----	2.50	n.a.	-----	12.80	n.a.	<21%-\$2.50/gal	738	39,836	54.00	1,845	2.50	40,229,123	54,607
Arizona	0.16	yes	-----	0.84	yes	>24%-\$4.00/gal	3.00	yes	-----	6,818	71,270	10.45	6,764	0.99	255,731,845	38,055
Arkansas	0.23	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 retail tax	2.50	yes	<5%-\$0.50/gal; <21%-\$1.00/gal; \$0.20/case and 3% off-14% on-premise retail taxes	2,978	53,256	17.88	4,751	1.60	111,500,761	37,581
California	0.20	yes	-----	0.20	yes	sparkling wine-\$0.30/gal	3.30	yes	>50%-\$6.60/gal	38,994	357,373	9.16	56,512	1.45	1,977,923,740	51,134
Colorado	0.08	yes	-----	0.28	yes	-----	2.28	yes	-----	5,449	41,392	7.60	6,875	1.26	266,534,568	49,823
Connecticut	0.24	yes	-----	0.72	yes	>21% and sparkling wine-\$1.80/gal	5.40	yes	<7%-\$2.46/gal	3,585	61,612	17.19	9,040	2.52	239,829,273	66,770
Delaware	0.16	n.a.	-----	0.97	n.a.	-----	3.75	n.a.	<=25%-\$2.30/gal	944	20,708	21.93	1,910	2.02	42,384,341	45,333
Florida	0.48	yes	-----	2.25	yes	>17.259%-\$3.00/gal, sparkling wine-\$3.50/gal	6.50	yes	<17.259%-\$2.25/gal >55.780%-\$9.53/gal	20,245	459,019	22.67	8,515	0.42	853,317,759	42,905
Georgia	0.32	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	10,199	184,374	18.08	3,972	0.39	392,123,784	38,873
Hawaii	0.93	yes	\$0.54/gal draft beer	1.38	yes	sparkling wine-\$2.12/gal; wine coolers-\$0.85/gal	5.98	yes	-----	1,425	50,281	35.28	-	-	65,993,420	46,594
Idaho	0.15	yes	>4%-\$0.45/gal	0.45	yes	-----	GC	yes	-----	1,653	8,937	5.41	1,701	1.03	60,737,986	37,182
Illinois	0.231	yes	\$0.29/gal-Chicago; \$0.09/gal-Cook Co.	1.39	yes	>20%-\$8.55/gal; \$0.36-\$0.89/gal-Chicago; \$0.20-\$0.45/gal-Cook Co.	8.55	yes	<20%-\$1.39/gal; \$2.68/gal-Chicago; \$2.50/gal-Cook Co.	12,839	283,177	22.06	13,156	1.02	624,892,159	48,563
Indiana	0.115	yes	-----	0.47	yes	>21%-\$2.68/gal	2.68	yes	<15%-\$0.47/gal	6,613	46,064	6.97	13,464	2.04	266,952,598	40,477
Iowa	0.19	yes	-----	1.75	yes	<5%-\$0.19/gal	GC	yes	-----	3,122	22,686	7.27	15,315	4.91	138,125,908	44,442
Kansas	0.18	--	>3.2%-8% off-and 10% on-premise; <3.2%-4.23% sales tax	0.30	--	>14%-\$0.75/gal; 8% off-and 11% on-premise retail tax	2.50	--	8% off-and 10% on-premise retail tax	2,907	132,589	45.61	2,567	0.88	134,654,953	46,443
Kentucky	0.08	yes††	11% wholesale tax [10.75% 7/1/15]	0.50	yes	11% wholesale tax [10.75% 7/1/15]	1.92	yes	<6%-\$0.25/gal; \$0.05/case and 11% wholesale tax	4,425	131,951	29.82	6,495	1.47	163,526,197	37,055
Louisiana	0.32	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	-----	4,669	57,416	12.30	-	-	194,377,951	41,821
Maine	0.35	yes	7% on-premise sales tax	0.60	yes	>15.5%-sold through state stores; sparkling wine-\$1.25/gal; 7% on-premise sales tax	GC	yes	-----	1,329	18,312	13.77	6,300	4.74	54,860,192	41,226
Maryland	0.09	--	9% sales tax	0.40	--	9% sales tax	1.50	yes	9% sales tax	5,995	30,956	5.16	1,385	0.23	322,884,651	54,109

TABLE 10. -Continued

State	Types of Alcoholic Beverages Taxes [Rates as of January 1, 2015]									Pop- ulation as of 7/1/2015 [1,000s]	Alcoholic beverages collections [excise taxes and licenses] fiscal year 2015				Personal income for calendar year 2014	
	Beer Excise Tax			Wine Excise Tax			Liquor Excise Tax				Excise taxes		Licenses		Amount [\$1,000s]	Per capita [\$]
	State Excise tax rate [\$ per gal]	Gen- eral Sales tax ap- plies	Other applicable taxes	State Excise tax rate [\$ per gal]	Gen- eral Sales tax ap- plies	Other applicable taxes	State Excise tax rate [\$ per gal]	Gen- eral Sales tax ap- plies	Other applicable taxes		Amount [\$1,000s]	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]		
Massachu- setts	0.11	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	6,784	80,815	11.91	3,345	0.49	402,628,928	59,650
Michigan	0.20	yes	-----	0.51	yes	>16%-\$0.76/gal	GC	yes	-----	9,918	145,399	14.66	17,201	1.73	405,974,703	40,942
Minnesota	0.15	--	<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	5,482	85,142	15.53	2,307	0.42	268,126,460	49,169
Mississippi	0.4268	yes	-----	0.35	yes	sparkling wine-\$1.00/gal; champagne-\$1.00/gal	GC	yes	-----	2,989	42,094	14.08	3,282	1.10	102,192,019	34,151
Missouri	0.06	yes	-----	0.42	yes	-----	2.00	yes	-----	6,076	36,208	5.96	5,122	0.84	249,263,293	41,126
Montana	0.14	n.a.	-----	1.06	n.a.	>16%-sold through state stores	GC	n.a.	-----	1,032	33,860	32.81	2,222	2.15	41,542,641	40,614
Nebraska	0.31	yes	-----	0.95	yes	>14%-\$1.35/gal	3.75	yes	-----	1,894	29,873	15.77	1,817	0.96	90,988,217	48,369
Nevada	0.16	yes	-----	0.70	yes	14% to 22%-\$1.30/gal; >22%-\$3.60/gal	3.60	yes	5% to 14%-\$0.70/gal; 15% to 22%-\$1.30/gal	2,884	43,799	15.19	-	-	114,922,561	40,565
New Hamp- shire	0.30	n.a.	-----	GC	n.a.	-----	GC	n.a.	-----	1,330	12,328	9.27	4,583	3.45	71,219,034	53,599
New Jersey	0.12	yes	-----	0.875	yes	-----	5.50	yes	-----	8,935	138,548	15.51	4,199	0.47	516,019,664	57,817
New Mexico	0.41	yes	-----	1.70	yes	-----	6.06	yes	-----	2,080	45,735	21.98	-	-	76,449,091	36,701
New York	0.14	yes	additional \$0.12/gal-NY City	0.30	yes	-----	6.44	yes	<24%-\$2.54/gal; additional \$1.00/gal-NY City	19,747	250,899	12.71	61,173	3.10	1,119,433,988	56,771
North Carolina	0.6171	yes	-----	1.00	yes	>16%-\$1.11/gal	GC	yes††	-----	10,035	359,880	35.86	24,877	2.48	391,300,375	39,388
North Dakota	0.16	--	7% state sales tax; bulk beer-\$0.08/gal	0.50	--	>17%-\$0.60/gal; 7% state sales tax	2.50	--	7% state sales tax	757	9,485	12.53	377	0.50	42,848,356	57,911
Ohio	0.18	yes	-----	0.32	yes	>14% to 21%-\$1.00/gal; vermouth-\$1.10/gal; sparkling wine-\$1.50/gal	GC	yes	-----	11,605	101,090	8.71	41,959	3.62	488,867,951	42,164
Oklahoma	0.40	yes	<3.2%-\$0.36/gal; 13.5% on-premise	0.72	yes	sparkling wine-\$2.08/gal; 13.5% on-premise	5.56	yes	13.5% on-premise	3,907	116,772	29.88	959	0.25	175,037,452	45,142
Oregon	0.08	n.a.	-----	0.67	n.a.	>14%-\$0.77/gal	GC	n.a.	-----	4,025	17,811	4.43	4,627	1.15	165,559,773	41,720
Pennsyl- vania	0.08	yes	-----	GC	yes	-----	GC	yes	-----	12,792	358,887	28.06	17,183	1.34	613,524,377	47,967
Rhode Island	0.11 0.10 7/1/15	yes	\$0.04/case whole- sale tax	1.40 0.60 7/1/15	yes	\$0.30/gal for still wines made entirely from fruit grown in state; sparkling wine-\$0.75/gal	5.40	yes	-----	1,056	19,538	18.51	126	0.12	50,660,274	48,043
South Carolina	0.77	yes	-----	0.90	yes	\$0.18/gal additional tax	2.72	yes	\$5.36/case, 9% surtax; add'l 5% on-premise	4,895	166,501	34.02	13,826	2.82	178,001,545	36,865

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	State Excise tax rate [\$ per gal]	General Sales tax ap-plies	Other applicable taxes	State Excise tax rate [\$ per gal]	General Sales tax ap-plies	Other applicable taxes	State Excise tax rate [\$ per gal]	General Sales tax ap-plies	Other applicable taxes		Amount [\$1,000s]	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]		
South Dakota	0.27	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	858	16,690	19.45	801	0.93	39,222,985	46,006
Tennessee	0.14	yes	\$1.15/gal at whole-sale	1.21	yes	15% on-premise	4.40	yes	15% on-premise; <7%-\$1.10/gal	6,595	159,768	24.23	1,446	0.22	263,437,186	40,252
Texas	0.20	yes	14.95% on-premise and \$0.05/drink on airline sales	0.204	yes	>14%-\$0.408/gal and sparkling wine-\$0.516/gal; 6.7% on-premise and \$0.05/drink on airline sales	2.40	yes	6.7% on-premise and \$0.05/drink on airline sales	27,430	1,147,565	41.84	68,483	2.50	1,234,438,147	45,814
Utah	0.41	yes	>3.2%-sold through state store	GC	yes	-----	GC	yes	-----	2,991	51,221	17.13	1,936	0.65	110,843,820	37,678
Vermont	0.265	yes	>6%-\$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	24,839	39.67	438	0.70	29,548,584	47,128
Virginia	0.26	yes	-----	1.51	yes	<4%-\$0.2565/gal and >14%-sold through state store	GC	yes	-----	8,368	257,229	30.74	13,025	1.56	417,276,976	50,169
Washing-ton	0.26	yes	-----	0.87	yes	>14%-\$1.72/gal	14.27	--	privatized liquor sales eff. 6/1/12; \$9.24/gal on-premise; 20.5% retail sales tax, 13.7% on-premise sales tax	7,160	331,405	46.28	133,757	18.68	355,676,661	50,421
West Virginia	0.18	yes	-----	1.00	yes	5% local tax	GC	yes	-----	1,841	18,159	9.86	1,333	0.72	66,145,384	35,783
Wisconsin	0.06	yes	-----	0.25	yes	>14%-\$0.45/gal	3.25	yes	\$0.03/gal admini-strative fee	5,768	57,596	9.99	1,803	0.31	255,753,166	44,414
Wyoming	0.02	yes	-----	GC	yes	-----	GC	yes	-----	587	1,885	3.21	-	-	32,723,587	56,068
Total 50 states	0.20*	-----	-----	0.72*	-----	-----	3.75*	-----	-----	320,226	6,424,720	20.06 ^a	596,991	1.86 ^a	14,755,185,178	46,414 ^a

Detail may not add to totals due to rounding.

Per capita tax collection amounts are computations based on July 1, 2015 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. The statistical abstract series follows the US Census established practice of computing the per capita tax collection metric using the July 1 population subsequent to the fiscal year ending on June 30th.

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, 2014 population estimates of the Bureau of the Census.

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

^{*}U.S. median tax rates

[†]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% (combined general rate) 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.

GC = Government controlled-The government directly controls the sales of distilled spirits in 17 states. Revenue in these states is generated from various taxes, fees, and net liquor profits.

Sources: Federation of Tax Administrators; Tax Policy Center; Commerce Clearing House

U.S. Census Bureau, Population Division. *Table NST-EST2016-01*-Annual Estimates of the Resident Population for the States: July 1, 2015, December 2016 release.

U.S. Census Bureau, 2015 Annual Survey of State Government Tax Collections, September 23, 2016 release, May 12, 2017 update.

Bureau of Economic Analysis. *Table SAI*, Regional Economic Accounts, March 28, 2017 release.