

TABLE 10. ALCOHOLIC BEVERAGES TAX RATES and NET COLLECTIONS and PERSONAL INCOME BY STATE  
 [Excise tax rates are as of January 1, 2010]

| State       | Types of Alcoholic Beverages Taxes                |                                |  |   |                                |   |   |                                |   | Pop-<br>ulation<br>as<br>of<br>7/1/2009<br>[1,000s] | Alcoholic beverages collections<br>[excise taxes and licenses]<br>2008-09 |                       |                      |                       | Personal income<br>for<br>calendar year<br>2008 |                       |
|-------------|---|--------------------------------|--|---|--------------------------------|---|---|--------------------------------|---|---|---|-----------------------|----------------------|-----------------------|---|-----------------------|
|             | Beer Excise Tax                                   |                                |  | Wine Excise Tax                                   |                                |   | Liquor Excise Tax                                 |                                |   |   | Excise taxes  |                       | Licenses             |                       | Amount<br>[\$1,000s]                            | Per<br>capita<br>[\$] |
|             | State<br>Excise<br>tax<br>rate<br>[\$ per<br>gal] | Sales<br>taxes<br>ap-<br>plied | Other<br>applicable<br>taxes                             | State<br>Excise<br>tax<br>rate<br>[\$ per<br>gal] | Sales<br>taxes<br>ap-<br>plied | Other<br>applicable<br>taxes  | State<br>Excise<br>tax<br>rate<br>[\$ per<br>gal] | Sales<br>taxes<br>ap-<br>plied | Other<br>applicable<br>taxes  |   | Amount<br>[\$1,000s]  | Per<br>capita<br>[\$] | Amount<br>[\$1,000s] | Per<br>capita<br>[\$] |   |                       |
|             |   |                                |  |   |                                |   |   |                                |   |   |   |                       |                      |                       |   |                       |
| Alabama     | 0.5300  | yes                            | \$0.52/gal local tax                                     | 1.70  | yes                            | >14% sold through state store   | GC  | yes                            | -----   | 4,709   | 167,830   | 35.64                 | 3,881                | 0.82                  | 158,568,280                                     | 33,900                |
| Alaska      | 1.0700  | n.a.                           | -----  | 2.50  | n.a.                           | -----   | 12.80   | n.a.                           | <21%-\$2.50/gal   | 698   | 39,626  | 56.73                 | 1,819                | 2.60                  | 30,549,616                                      | 44,395                |
| Arizona     | 0.1600  | yes                            | -----  | 0.84  | yes                            | -----   | 3.00  | yes                            | -----   | 6,596   | 62,799  | 9.52                  | 7,928                | 1.20                  | 224,230,399                                     | 34,500                |
| Arkansas    | 0.2300  | 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 | 2,889   | 45,623  | 15.79                 | 1,619                | 0.56                  | 93,762,292                                      | 32,695                |
| California  | 0.2000  | yes                            | -----  | 0.20  | yes                            | sparkling wine-\$0.30/gal   | 3.30  | yes                            | >50%-\$6.60/gal   | 36,962  | 323,934   | 8.76                  | 49,448               | 1.34                  | 1,610,932,359                                   | 44,038                |
| Colorado    | 0.0800  | yes                            | -----  | 0.28  | yes                            | -----   | 2.28  | yes                            | -----   | 5,025   | 35,972  | 7.16                  | 5,939                | 1.18                  | 214,726,880                                     | 43,509                |
| Connecticut | 0.1900  | yes                            | -----  | 0.60  | yes                            | >21% and sparkling wine-\$1.50/gal  | 4.50  | yes                            | <7%-\$2.05/gal  | 3,518   | 47,064  | 13.38                 | 6,571                | 1.87                  | 200,535,767                                     | 57,248                |
| Delaware    | 0.1600  | n.a.                           | -----  | 0.97  | n.a.                           | -----   | 5.46  | n.a.                           | <25%-\$3.64/gal   | 885   | 15,519  | 17.53                 | 1,187                | 1.34                  | 35,754,524                                      | 40,806                |
| Florida     | 0.4800  | 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        | 18,538  | 590,400   | 31.85                 | 8,629                | 0.47                  | 737,949,571                                     | 40,054                |
| Georgia     | 0.3200  | 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  | 9,829   | 166,618   | 16.95                 | 2,053                | 0.21                  | 341,530,406                                     | 35,217                |
| 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                            | -----   | 1,295   | 47,242  | 36.48                 | -                    | -                     | 54,612,031                                      | 42,418                |
| Idaho       | 0.1500  | yes                            | >4%-\$0.45/gal   | 0.45  | yes                            | -----   | GC  | yes                            | -----   | 1,546   | 8,122   | 5.25                  | 1,486                | 0.96                  | 50,376,038                                      | 32,979                |
| Illinois    | 0.2350  | 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.                             | 12,910  | 157,622   | 12.21                 | 11,729               | 0.91                  | 554,223,162                                     | 43,154                |
| Indiana     | 0.1150  | yes                            | -----  | 0.47  | yes                            | >21%-\$2.68/gal   | 2.68  | yes                            | <15%-\$0.47/gal   | 6,423   | 43,498  | 6.77                  | 11,244               | 1.75                  | 223,203,820                                     | 34,939                |
| Iowa        | 0.1900  | yes                            | -----  | 1.75  | yes                            | <5%-\$0.19/gal  | GC  | yes                            | -----   | 3,008   | 14,704  | 4.89                  | 11,004               | 3.66                  | 114,435,620                                     | 38,222                |
| 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  | 2,819   | 111,589   | 39.59                 | 2,745                | 0.97                  | 112,270,596                                     | 40,134                |
| 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                                   | 4,314   | 111,596   | 25.87                 | 6,272                | 1.45                  | 138,790,531                                     | 32,368                |
| 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  | 4,492   | 56,881  | 12.66                 | -                    | -                     | 169,541,475                                     | 38,086                |
| 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                            | -----   | 1,318   | 17,438  | 13.23                 | 4,704                | 3.57                  | 48,200,182                                      | 36,524                |

TABLE 10. -Continued

| State              | Types of Alcoholic Beverages Taxes                |                                |   |   |                                |   |   |                                |  | Pop-<br>ulation<br>as<br>of<br>7/1/2009<br>[1,000s] | Alcoholic beverages collections<br>[excise taxes and licenses]<br>2008-09 |                       |                      |                       | Personal income<br>for<br>calendar year<br>2008 |                       |
|--------------------|---|--------------------------------|---|---|--------------------------------|---|---|--------------------------------|--|---|---|-----------------------|----------------------|-----------------------|---|-----------------------|
|                    | Beer Excise Tax                                   |                                |   | Wine Excise Tax                                   |                                |   | Liquor Excise Tax                                 |                                |  |   | Excise taxes  |                       | Licenses             |                       | Amount<br>[\$1,000s]                            | Per<br>capita<br>[\$] |
|                    | State<br>Excise<br>tax<br>rate<br>[\$ per<br>gal] | Sales<br>taxes<br>ap-<br>plied | Other<br>applicable<br>taxes                | State<br>Excise<br>tax<br>rate<br>[\$ per<br>gal] | Sales<br>taxes<br>ap-<br>plied | Other<br>applicable<br>taxes  | State<br>Excise<br>tax<br>rate<br>[\$ per<br>gal] | Sales<br>taxes<br>ap-<br>plied | Other<br>applicable<br>taxes   |   | Amount<br>[\$1,000s]  | Per<br>capita<br>[\$] | Amount<br>[\$1,000s] | Per<br>capita<br>[\$] |   |                       |
|                    |   |                                |   |   |                                |   |   |                                |  |   |   |                       |                      |                       |   |                       |
| Maryland           | 0.0900  | yes                            | \$0.2333/gal-<br>Garrett County             | 0.40  | yes                            | -----   | 1.50  | yes                            | -----  | 5,699   | 29,168  | 5.12                  | 1,014                | 0.18                  | 273,934,293                                     | 48,410                |
| Massachu-<br>setts | 0.1100  | yes                            | 0.57% on private<br>club sales              | 0.55  | yes                            | sparkling wine-\$0.70/gal   | 4.05  | yes                            | <15%-\$1.10/gal;<br>>50% alcohol-<br>\$4.05/proof gal;<br>0.57% on private<br>club sales | 6,594   | 72,598  | 11.01                 | 2,941                | 0.45                  | 333,906,368                                     | 51,028                |
| Michigan           | 0.2000  | yes                            | -----                                       | 0.51  | yes                            | >16%-\$0.76/gal   | GC  | yes                            | -----  | 9,970   | 142,403   | 14.28                 | 13,968               | 1.40                  | 353,296,391                                     | 35,321                |
| Minnesota          | 0.1500  | -----                          | <3.2%-\$0.077/gal;<br>9% sales tax          | 0.30  | -----                          | 14% to 21%-\$0.95/gal;<br><24% and sparkling wine-<br>\$1.82/gal; >24%-\$3.52/gal;<br>\$0.01/bottle (except mini-<br>atures) and 9% sales tax | 5.03  | -----                          | \$0.01/bottle (except<br>miniatures) and<br>9% sales tax                                 | 5,266   | 75,225  | 14.28                 | 1,724                | 0.33                  | 226,158,723                                     | 43,238                |
| Mississippi        | 0.4268  | yes                            | -----                                       | 0.35  | yes                            | >14% and sparkling wine-<br>sold through the state  | GC  | yes                            | -----  | 2,952   | 42,464  | 14.38                 | 2,828                | 0.96                  | 90,353,752                                      | 30,730                |
| Missouri           | 0.0600  | yes                            | -----                                       | 0.30  | yes                            | -----   | 2.00  | yes                            | -----  | 5,988   | 31,990  | 5.34                  | 5,086                | 0.85                  | 218,992,739                                     | 36,766                |
| Montana            | 0.1400  | n.a.                           | -----                                       | 1.06  | n.a.                           | >16%-sold through state<br>stores; 7% surtax  | GC  | n.a.                           | -----  | 975   | 28,095  | 28.82                 | 2,087                | 2.14                  | 34,110,898                                      | 35,237                |
| Nebraska           | 0.3100  | yes                            | -----                                       | 0.95  | yes                            | -----   | 3.75  | yes                            | -----  | 1,797   | 26,925  | 14.99                 | 542                  | 0.30                  | 71,485,428                                      | 40,116                |
| Nevada             | 0.1600  | yes                            | -----                                       | 0.70  | yes                            | 14% to 22%-\$1.30/gal;<br>>22%-\$3.60/gal   | 3.60  | yes                            | <14%-\$0.70/gal;<br><21%-\$1.30/gal  | 2,643   | 37,867  | 14.33                 | -                    | -                     | 104,828,990                                     | 40,076                |
| New Hamp-<br>shire | 0.3000  | n.a.                           | -----                                       | GC  | n.a.                           | -----   | GC  | n.a.                           | -----  | 1,325   | 12,451  | 9.40                  | 3,245                | 2.45                  | 57,616,663                                      | 43,587                |
| New<br>Jersey      | 0.1200  | yes                            | -----                                       | 0.875   | yes                            | -----   | 5.50  | yes                            | -----  | 8,708   | 104,372   | 11.99                 | 7,838                | 0.90                  | 446,883,603                                     | 51,583                |
| New<br>Mexico      | 0.4100  | yes                            | -----                                       | 1.70  | yes                            | >14%-\$5.68/gal   | 6.06  | yes                            | -----  | 2,010   | 39,251  | 19.53                 | 3,583                | 1.78                  | 66,724,334                                      | 33,584                |
| New York           | 0.1400  | yes                            | \$0.12/gal-NY City                          | 0.30  | yes                            | -----   | 6.44  | yes                            | <24%-\$2.54/gal;<br>\$1.00/gal-NY City   | 19,541  | 206,453   | 10.56                 | 43,701               | 2.24                  | 936,528,347                                     | 48,107                |
| North<br>Carolina  | 0.6171  | yes                            | -----                                       | 1.00  | yes                            | >16%-\$1.11/gal   | GC  | yes*                           | -----  | 9,381   | 264,067   | 28.15                 | 15,261               | 1.63                  | 328,578,114                                     | 35,533                |
| North<br>Dakota    | 0.1600  | -----                          | 7% state sales tax;<br>bulk beer-\$0.08/gal | 0.50  | -----                          | >17%-\$0.60/gal;<br>sparkling wine-\$1.00/gal;<br>7% state sales tax  | 2.50  | -----                          | 7% state sales tax   | 647   | 7,161   | 11.07                 | 250                  | 0.39                  | 26,614,683                                      | 41,493                |
| Ohio               | 0.1800  | yes                            | -----                                       | 0.30  | yes                            | >14%-\$0.98/gal;<br>vermouth-\$1.08/gal;<br>sparkling wine-\$1.48/gal;<br>add'l \$0.2/gal on all wines  | GC  | yes                            | -----  | 11,543  | 93,782  | 8.12                  | 33,302               | 2.89                  | 416,310,740                                     | 36,113                |
| Oklahoma           | 0.4000  | yes                            | <3.2%-\$0.36/gal;<br>13.5% on-premise       | 0.72  | yes                            | >14%-\$1.40/gal;<br>sparkling wine-\$2.08/gal;<br>\$1/bottle on-premise and<br>13.5% on-premise   | 5.56  | yes                            | 13.5% on-premise   | 3,687   | 90,064  | 24.43                 | 9,831                | 2.67                  | 134,527,932                                     | 36,917                |
| Oregon             | 0.0800  | n.a.                           | -----                                       | 0.67  | n.a.                           | >14%-\$0.77/gal   | GC  | n.a.                           | -----  | 3,826   | 15,852  | 4.14                  | 3,423                | 0.89                  | 139,205,223                                     | 36,798                |
| Pennsyl-<br>vania  | 0.0800  | yes                            | -----                                       | GC  | yes                            | -----   | GC  | yes                            | -----  | 12,605  | 294,334   | 23.35                 | 16,224               | 1.29                  | 507,908,461                                     | 40,418                |

TABLE 10. -Continued

| State              | Types of Alcoholic Beverages Taxes                |                                |   |   |                                |   |   |                                |  | Pop-<br>ulation<br>as<br>of<br>7/1/2009<br>[1,000s] | Alcoholic beverages collections<br>[excise taxes and licenses]<br>2008-09 |                       |                      |                       | Personal income<br>for<br>calendar year<br>2008 |                       |
|--------------------|---|--------------------------------|---|---|--------------------------------|---|---|--------------------------------|--|---|---|-----------------------|----------------------|-----------------------|---|-----------------------|
|                    | Beer Excise Tax                                   |                                |   | Wine Excise Tax                                   |                                |   | Liquor Excise Tax                                 |                                |  |   | Excise taxes  |                       | Licenses             |                       | Amount<br>[\$1,000s]                            | Per<br>capita<br>[\$] |
|                    | State<br>Excise<br>tax<br>rate<br>[\$ per<br>gal] | Sales<br>taxes<br>ap-<br>plied | Other<br>applicable<br>taxes                              | State<br>Excise<br>tax<br>rate<br>[\$ per<br>gal] | Sales<br>taxes<br>ap-<br>plied | Other<br>applicable<br>taxes  | State<br>Excise<br>tax<br>rate<br>[\$ per<br>gal] | Sales<br>taxes<br>ap-<br>plied | Other<br>applicable<br>taxes                           |   | Amount<br>[\$1,000s]  | Per<br>capita<br>[\$] | Amount<br>[\$1,000s] | Per<br>capita<br>[\$] |   |                       |
|                    |   |                                |   |   |                                |   |   |                                |  |   |   |                       |                      |                       |   |                       |
| Rhode<br>Island    | 0.1000  | yes                            | \$0.04/case whole-<br>sale tax                            | 0.60  | yes                            | sparkling wine-\$0.75/gal   | 3.75  | yes                            | -----  | 1,053   | 10,819  | 10.27                 | 121                  | 0.11                  | 43,971,248                                      | 41,738                |
| South<br>Carolina  | 0.7700  | yes                            | -----   | 0.90  | yes                            | \$0.18/gal additional tax   | 2.72  | yes                            | \$5.36/case,<br>9% surtax; add'l<br>5% on-premise tax  | 4,561   | 150,146   | 32.92                 | 8,306                | 1.82                  | 148,370,295                                     | 32,947                |
| South<br>Dakota    | 0.2700  | yes                            | -----   | 0.93  | yes                            | 14% to 20%-\$1.45/gal;<br>>21%, sparkling wine-<br>\$2.07/gal; 2% wholesale<br>tax                          | 3.93  | yes                            | <14%-\$0.93/gal;<br>2% wholesale tax                   | 812   | 14,232  | 17.52                 | 320                  | 0.39                  | 31,576,104                                      | 39,248                |
| Tennessee          | 0.1400  | yes                            | 17% wholesale tax   | 1.21  | yes                            | \$0.15/case and<br>15% on-premise   | 4.40  | yes                            | \$0.15/case and<br>15% on-premise;<br><7%-\$1.10/gal   | 6,296   | 116,056   | 18.43                 | 12,445               | 1.98                  | 219,024,593                                     | 35,098                |
| Texas              | 0.2000  | yes                            | 14% on-premise<br>and \$0.05/drink on<br>airline sales    | 0.20  | yes                            | >14%-\$0.408/gal and<br>sparkling wine-\$0.516/gal;<br>14% on-premise and \$0.05/<br>drink on airline sales | 2.40  | yes                            | 14% on-premise<br>and \$0.05/drink on<br>airline sales | 24,782  | 796,949   | 32.16                 | 64,976               | 2.62                  | 967,448,998                                     | 39,806                |
| Utah               | 0.4100  | yes                            | >3.2%-sold through<br>state store                         | GC  | yes                            | -----   | GC  | yes                            | -----  | 2,785   | 40,762  | 14.64                 | 1,890                | 0.68                  | 88,901,329                                      | 32,596                |
| Vermont            | 0.2650  | yes                            | 6% to 8% alcohol-<br>\$0.55; 10% on-<br>premise sales tax | 0.55  | yes                            | >16%-sold through state<br>store, 10% on-premise<br>sales tax   | GC  | no                             | 10% on-premise<br>sales tax                            | 622   | 20,682  | 33.26                 | 371                  | 0.60                  | 24,367,579                                      | 39,236                |
| Virginia           | 0.2600  | yes                            | -----   | 1.51  | yes                            | <4%-\$0.2565/gal and<br>>14%-sold through<br>state store  | GC  | yes                            | -----  | 7,883   | 180,096   | 22.85                 | 11,514               | 1.46                  | 348,893,800                                     | 44,756                |
| Washing-<br>ton    | 0.2610  | yes                            | -----   | 0.87  | yes                            | >14%-\$1.72/gal   | GC  | yes*                           | -----  | 6,664   | 276,082   | 41.43                 | 11,336               | 1.70                  | 287,147,757                                     | 43,732                |
| West<br>Virginia   | 0.1800  | yes                            | -----   | 1.00  | yes                            | 5% local tax  | GC  | yes                            | -----  | 1,820   | 9,479   | 5.21                  | 17,483               | 9.61                  | 57,192,760                                      | 31,513                |
| Wisconsin          | 0.0600  | yes                            | -----   | 0.25  | yes                            | >14%-\$0.45/gal   | 3.25  | yes                            | -----  | 5,655   | 54,047  | 9.56                  | 1,207                | 0.21                  | 213,378,781                                     | 37,916                |
| Wyoming            | 0.0200  | yes                            | -----   | GC  | yes                            | -----   | GC  | yes                            | -----  | 544   | 1,672   | 3.07                  | -                    | -                     | 26,962,550                                      | 50,588                |
| Total<br>50 states | 0.1900 <sup>+</sup>                               | -----                          | -----   | 0.67 <sup>+</sup>                                 | -----                          | -----   | 3.75 <sup>+</sup>                                 | -----                          | -----  | 306,407   | 5,349,621   | 17.46 <sup>a</sup>    | 435,075              | 1.42 <sup>a</sup>     | 12,339,395,025                                  | 40,619 <sup>a</sup>   |

Detail may not add to totals due to rounding.

Per capita tax collection amounts are computations based on July 1, 2009 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, 2008 population estimates of the Bureau of the Census.

\*Sales tax is applied to on-premise sales only. North Carolina imposed a sales tax of 8% 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

<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-EST2009-01-State Population Estimates: July 1, 2009*, Population Division, released December 23, 2009.

U.S. Census Bureau, Governments Division. *State Government Tax Collections: 2009*, March 23, 2010 release.

Bureau of Economic Analysis. *Table SAI-3, Regional Economic Information System*, September 20, 2010 release.