

TABLE 10. ALCOHOLIC BEVERAGES TAX RATES and NET COLLECTIONS and PERSONAL INCOME BY STATE
 [Excise tax rates are as of January 1, 2011]

State	Types of Alcoholic Beverages Taxes									Pop- ulation as of 7/1/2010 [1,000s]	Alcoholic beverages collections [excise taxes and licenses] 2009-10				Personal income for calendar year 2009	
	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	Per capita	Amount	Per capita		
											[\$1,000s]	[\$]	[\$1,000s]	[\$]	[\$1,000s]	[\$]
Alabama	0.5300	yes	\$0.52/gal local tax	1.70	yes	>14% sold through state store	GC	yes	-----	4,785	167,285	34.96	3,868	0.81	155,399,306	32,661
Alaska	1.0700	n.a.	-----	2.50	n.a.	-----	12.80	n.a.	<21%-\$2.50/gal	714	38,939	54.54	2,475	3.47	30,215,480	43,233
Arizona	0.1600	yes	-----	0.84	yes	-----	3.00	yes	-----	6,414	65,418	10.20	5,444	0.85	215,397,567	33,957
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	2,922	45,315	15.51	2,931	1.00	92,609,959	31,969
California	0.2000	yes	-----	0.20	yes	sparkling wine-\$0.30/gal	3.30	yes	>50%-\$6.60/gal	37,349	311,242	8.33	51,423	1.38	1,528,457,253	41,353
Colorado	0.0800	yes	-----	0.32	yes	-----	2.28	yes	-----	5,049	36,209	7.17	6,045	1.20	205,437,450	41,317
Connecticut	0.1900	yes	-----	0.60	yes	>21% and sparkling wine-\$1.50/gal	4.50	yes	<7%-\$2.05/gal	3,577	48,197	13.47	7,757	2.17	190,817,959	53,573
Delaware	0.1600	n.a.	-----	0.97	n.a.	-----	3.75	n.a.	<25%-\$3.64/gal	900	16,446	18.28	1,409	1.57	34,444,313	38,626
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 \$0.667/4 ounces on-premise retail tax	6.50	yes	<17.259%-\$2.25/gal >55.780%-\$9.53/gal \$0.667/ounce on-premise retail tax	18,843	590,423	31.33	8,583	0.46	697,362,360	37,387
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	9,713	169,019	17.40	1,327	0.14	327,892,184	34,081
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	-----	1,364	44,074	32.32	-	-	54,785,668	40,681
Idaho	0.1500	yes	>4%-\$0.45/gal	0.45	yes	-----	GC	yes	-----	1,571	7,882	5.02	1,399	0.89	48,236,239	31,031
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.	12,843	230,394	17.94	11,952	0.93	525,411,146	41,058
Indiana	0.1150	yes	-----	0.47	yes	>21%-\$2.68/gal	2.68	yes	<15%-\$0.47/gal	6,491	41,563	6.40	11,502	1.77	215,502,883	33,363
Iowa	0.1900	yes	-----	1.75	yes	<5%-\$0.19/gal	GC	yes	-----	3,050	14,488	4.75	11,803	3.87	112,442,136	37,074
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	2,859	111,405	38.96	2,811	0.98	108,340,102	38,246
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	4,346	111,074	25.56	7,261	1.67	137,958,755	31,957
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	4,544	55,331	12.18	-	-	162,402,480	36,157
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	-----	1,328	16,864	12.70	4,711	3.55	47,941,898	36,058
Maryland	0.0900	yes	\$0.2333/gal-Garrett County	0.40	yes	-----	1.50	yes	-----	5,786	29,874	5.16	1,118	0.19	273,193,372	47,674

TABLE 10. -Continued

State	Types of Alcoholic Beverages Taxes									Pop- ulation as of 7/1/2010 [1,000s]	Alcoholic beverages collections [excise taxes and licenses] 2009-10				Personal income for calendar year 2009	
	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	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	6,557	71,887	10.96	3,006	0.46	324,680,171	49,816
Michigan	0.2000	yes	-----	0.51	yes	>16%-\$0.76/gal	GC	yes	-----	9,878	138,350	14.01	14,198	1.44	331,846,696	33,514
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	5,311	75,051	14.13	1,788	0.34	217,704,595	41,223
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	-----	2,970	41,208	13.87	2,815	0.95	88,779,546	30,006
Missouri	0.0600	yes	-----	0.42	yes	-----	2.00	yes	-----	5,996	32,785	5.47	4,890	0.82	216,049,019	36,243
Montana	0.1400	n.a.	-----	1.06	n.a.	>16%-sold through state stores; 7% surtax	GC	n.a.	-----	991	31,920	32.21	2,053	2.07	33,168,003	33,708
Nebraska	0.3100	yes	-----	0.95	yes	-----	3.75	yes	-----	1,830	27,002	14.75	3,508	1.92	70,072,173	38,657
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	2,705	39,380	14.56	-	-	98,041,013	36,519
New Hamp- shire	0.3000	n.a.	-----	GC	n.a.	-----	GC	n.a.	-----	1,317	12,865	9.77	3,704	2.81	55,858,973	42,443
New Jersey	0.1200	yes	-----	0.875	yes	-----	5.50	yes	-----	8,802	126,367	14.36	10,399	1.18	433,996,947	49,568
New Mexico	0.4100	yes	-----	1.70	yes	>14%-\$5.68/gal	6.06	yes	-----	2,066	39,337	19.04	3,534	1.71	65,980,486	32,394
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	19,392	224,621	11.58	49,000	2.53	901,615,996	46,699
North Carolina	0.6171	yes	-----	1.00	yes	>16%-\$1.11/gal	GC	yes*	-----	9,562	294,532	30.80	15,507	1.62	322,307,163	34,108
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	674	7,368	10.92	257	0.38	26,361,749	39,644
Ohio	0.1800	yes	-----	0.30	yes	>14%-\$0.98/gal; vermouth-\$1.08/gal; sparkling wine-\$1.48/gal; add'l \$0.2/gal on all wines	GC	yes	-----	11,536	93,643	8.12	38,882	3.37	405,184,176	35,145
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	3,762	90,066	23.94	1,169	0.31	126,412,117	34,004
Oregon	0.0800	n.a.	-----	0.67	n.a.	>14%-\$0.77/gal	GC	n.a.	-----	3,839	16,252	4.23	3,390	0.88	135,474,469	35,571
Pennsyl- vania	0.0800	yes	-----	GC	yes	-----	GC	yes	-----	12,710	297,638	23.42	16,333	1.29	499,330,513	39,420

TABLE 10. -Continued

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	Beer Excise Tax			Wine Excise Tax			Liquor Excise Tax				Excise taxes		Licenses		Amount [\$1,000s]	Per capita [\$]
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Rhode Island	0.1100	yes	\$0.04/case whole- sale tax	0.60	yes	sparkling wine-\$0.75/gal	3.75	yes	-----	1,053	11,924	11.33	109	0.10	42,889,454	40,706
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	4,636	148,942	32.13	7,740	1.67	145,249,286	31,646
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	816	14,766	18.09	378	0.46	30,861,923	38,240
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	6,357	117,516	18.49	1,161	0.18	213,155,957	33,802
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	25,257	809,234	32.04	68,416	2.71	904,212,180	36,458
Utah	0.4100	yes	>3.2%-sold through state store	GC	yes	-----	GC	yes	-----	2,776	41,260	14.86	1,936	0.70	86,838,578	31,886
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	20,552	32.83	381	0.61	24,273,382	38,849
Virginia	0.2600	yes	-----	1.51	yes	<4%-\$0.2565/gal and >14%-sold through state store	GC	yes	-----	8,025	182,381	22.73	11,700	1.46	342,297,555	43,187
Washing- ton	0.2610	yes	-----	0.87	yes	>14%-\$1.72/gal	GC	yes*	-----	6,744	282,555	41.89	12,676	1.88	278,665,083	41,795
West Virginia	0.1800	yes	-----	1.00	yes	5% local tax	GC	yes	-----	1,854	9,398	5.07	17,538	9.46	57,419,415	31,075
Wisconsin	0.0600	yes	-----	0.25	yes	>14%-\$0.45/gal	3.25	yes	-----	5,691	53,792	9.45	1,682	0.30	209,347,374	36,927
Wyoming	0.0200	yes	-----	GC	yes	-----	GC	yes	-----	564	1,644	2.91	-	-	24,347,422	43,489
Total 50 states	0.1900 ⁺	-----	-----	0.67 ⁺	-----	-----	3.75 ⁺	-----	-----	308,745	5,505,678	17.83 ^a	441,969	1.43 ^a	11,876,669,924	38,790 ^a

Detail may not add to totals due to rounding.

Per capita tax collection amounts are computations based on July 1, 2010 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, 2009 population estimates of the Bureau of the Census.

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

^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 ST-EST00INT-01* -Intercensal Estimates of the Resident Population for the States: July 1, 2010, September 28, 2011 release.

U.S. Census Bureau, Governments Division. *State Government Tax Collections: 2010*, March 23, 2011 release.

Bureau of Economic Analysis. *Table SAI-3*, Regional Economic Information System, September 22, 2011 release.