

TABLE 10. ALCOHOLIC BEVERAGES TAX RATES and NET COLLECTIONS and PERSONAL INCOME BY STATE  
 [Collections data for fiscal year ending June 30, 2011]

State	Types of Alcoholic Beverages Taxes									Pop- ulation as of 7/1/2011 [1,000s]	Alcoholic beverages collections [excise taxes and licenses] 2010-11				Personal income for calendar year 2010	
	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 [\$1,000s]	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]		
Alabama	0.5300	yes	\$0.52/gal local tax	1.70	yes	>14% sold through state store	GC	yes	-----	4,803	167,871	34.95	3,967	0.83	161,314,102	33,710
Alaska	1.0700	n.a.	-----	2.50	n.a.	-----	12.80	n.a.	<21%-\$2.50/gal	723	35,747	49.46	1,806	2.50	31,243,303	43,749
Arizona	0.1600	yes	-----	0.84	yes	-----	3.00	yes	-----	6,483	63,365	9.77	7,503	1.16	216,589,552	33,773
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	2,938	46,781	15.92	4,280	1.46	94,581,100	32,373
California	0.2000	yes	-----	0.20	yes	sparkling wine-\$0.30/gal	3.30	yes	>50%-\$6.60/gal	37,692	334,178	8.87	51,535	1.37	1,564,209,194	41,893
Colorado	0.0800	yes	-----	0.32	yes	-----	2.28	yes	-----	5,117	37,014	7.23	6,238	1.22	212,545,078	42,107
Connecticut	0.1900	yes	-----	0.60	yes	>21% and sparkling wine-\$1.50/gal	4.50	yes	<7%-\$2.05/gal	3,581	48,923	13.66	12,441	3.47	198,177,832	55,427
Delaware	0.1600	n.a.	-----	0.97	n.a.	-----	3.75	n.a.	<25%-\$3.64/gal	907	16,883	18.61	1,982	2.18	35,474,593	39,425
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	19,058	560,163	29.39	8,314	0.44	722,368,152	38,345
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	9,815	161,803	16.48	2,913	0.30	335,370,808	34,531
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	-----	1,375	48,054	34.95	-	-	55,832,057	40,952
Idaho	0.1500	yes	>4%-\$0.45/gal	0.45	yes	-----	GC	yes	-----	1,585	7,934	5.01	1,409	0.89	49,577,319	31,556
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.	12,869	268,276	20.85	11,906	0.93	539,680,018	42,025
Indiana	0.1150	yes	-----	0.47	yes	>21%-\$2.68/gal	2.68	yes	<15%-\$0.47/gal	6,517	43,494	6.67	10,886	1.67	220,865,747	34,028
Iowa	0.1900	yes	-----	1.75	yes	<5%-\$0.19/gal	GC	yes	-----	3,062	14,273	4.66	12,284	4.01	115,547,890	37,882
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	2,871	113,247	39.44	3,352	1.17	110,205,217	38,545
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	4,369	113,252	25.92	5,759	1.32	141,302,143	32,504
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	4,575	55,948	12.23	-	-	168,704,348	37,116
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	17,464	13.15	5,990	4.51	48,620,161	36,629
Maryland	0.0900	yes	\$0.2333/gal-Garrett County	0.40	yes	-----	1.50	yes	-----	5,828	30,434	5.22	1,177	0.20	281,304,904	48,621

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 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	6,588	73,661	11.18	3,122	0.47	335,264,289	51,143
Michigan	0.2000	yes	-----	0.51	yes	>16%-\$0.76/gal	GC	yes	-----	9,876	143,423	14.52	16,419	1.66	339,043,905	34,326
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	5,345	77,850	14.57	1,842	0.34	225,853,125	42,528
Mississippi	0.4268	yes	-----	0.35	yes	sparkling wine-\$1.00/gal; >14% and sparkling wine- sold through the state- 27.5% markup at whse	GC	yes	-----	2,979	42,128	14.14	2,852	0.96	91,600,117	30,841
Missouri	0.0600	yes	-----	0.42	yes	-----	2.00	yes	-----	6,011	32,959	5.48	4,963	0.83	218,278,293	36,406
Montana	0.1400	n.a.	-----	1.06	n.a.	>16%-sold through state stores; 7% surtax	GC	n.a.	-----	998	24,850	24.89	2,109	2.11	34,093,509	34,405
Nebraska	0.3100	yes	-----	0.95	yes	-----	3.75	yes	-----	1,843	27,668	15.02	1,010	0.55	72,189,707	39,445
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	2,723	40,479	14.86	-	-	96,751,471	35,777
New Hamp- shire	0.3000	n.a.	-----	GC	n.a.	-----	GC	n.a.	-----	1,318	13,133	9.96	4,063	3.08	57,897,613	43,968
New Jersey	0.1200	yes	-----	0.875	yes	-----	5.50	yes	-----	8,821	131,442	14.90	10,885	1.23	443,741,546	50,428
New Mexico	0.4100	yes	-----	1.70	yes	>14%-\$5.68/gal	6.06	yes	-----	2,082	44,780	21.51	2,019	0.97	68,050,198	32,940
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	19,465	230,074	11.82	47,926	2.46	952,673,131	49,119
North Carolina	0.6171	yes	-----	1.00	yes	>16%-\$1.11/gal	GC	yes*	-----	9,656	310,616	32.17	16,077	1.66	330,825,526	34,604
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	684	7,796	11.40	310	0.45	28,646,144	42,462
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	-----	11,545	93,986	8.14	43,281	3.75	414,567,053	35,931
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	3,792	94,902	25.03	1,204	0.32	133,616,459	35,535
Oregon	0.0800	n.a.	-----	0.67	n.a.	>14%-\$0.77/gal	GC	n.a.	-----	3,872	16,294	4.21	3,080	0.80	137,820,653	35,906
Pennsyl- vania	0.0800	yes	-----	GC	yes	-----	GC	yes	-----	12,743	307,664	24.14	16,618	1.30	514,351,774	40,444

TABLE 10. -Continued

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											[\$1,000s]	[\$]	[\$1,000s]	[\$]	[\$1,000s]	[\$]
Rhode Island	0.1100	yes	\$0.04/case whole- sale tax	0.60	yes	sparkling wine-\$0.75/gal	3.75	yes	-----	1,051	12,315	11.71	45	0.04	44,207,139	42,001
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	4,679	151,355	32.35	9,676	2.07	149,283,181	32,193
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	824	18,749	22.75	757	0.92	32,302,753	39,558
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	6,403	123,266	19.25	1,200	0.19	223,165,735	35,103
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	25,675	871,147	33.93	58,703	2.29	965,236,295	38,222
Utah	0.4100	yes	>3.2%-sold through state store	GC	yes	-----	GC	yes	-----	2,817	42,413	15.05	1,936	0.69	89,152,008	32,121
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	21,137	33.74	372	0.59	24,870,824	39,736
Virginia	0.2600	yes	-----	1.51	yes	<4%-\$0.2565/gal and >14%-sold through state store	GC	yes	-----	8,097	183,156	22.62	12,067	1.49	354,127,225	44,134
Washing- ton	0.2610	yes	-----	0.87	yes	>14%-\$1.72/gal	GC	yes*	-----	6,830	331,900	48.59	13,598	1.99	283,367,864	42,024
West Virginia	0.1800	yes	-----	1.00	yes	5% local tax	GC	yes	-----	1,855	17,524	9.45	15,543	8.38	58,979,760	31,806
Wisconsin	0.0600	yes	-----	0.25	yes	>14%-\$0.45/gal	3.25	yes	-----	5,712	55,130	9.65	1,549	0.27	216,338,590	38,010
Wyoming	0.0200	yes	-----	GC	yes	-----	GC	yes	-----	568	1,680	2.96	-	-	25,604,496	45,353
Total 50 states	0.1900 <sup>+</sup>	-----	-----	0.67 <sup>+</sup>	-----	-----	3.75 <sup>+</sup>	-----	-----	310,974	5,728,581	18.42 <sup>a</sup>	446,968	1.44 <sup>a</sup>	12,265,413,901	39,729

Detail may not add to totals due to rounding.

Per capita tax collection amounts are computations based on July 1, 2011 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.

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, 2010 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% (7% effective July 1, 2011) 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; Tax Foundation; Wine Institute

U.S. Census Bureau, Population Division. *Table NST-EST2011-01* -Annual Estimates of the Population for the States: July 1, 2011, December 2011 release.

U.S. Census Bureau, Governments Division. *Annual Survey of State Government Tax Collections: 2011*, April 12, 2012 release, April 11, 2013 update.

Bureau of Economic Analysis. *Table SA1-3*, Regional Economic Information System, September 25, 2012 release.