

TABLE 10. ALCOHOLIC BEVERAGES TAX RATES AND NET COLLECTIONS and PERSONAL INCOME BY STATE
(Collections data for fiscal year ending June 30, 2013)*

State	Types of Alcoholic Beverages Taxes [Rates as of January 1, 2013]									Pop- ulation as of 7/1/2013 [1,000s]	Alcoholic beverages collections [excise taxes and licenses] fiscal year 2013*				Personal income for calendar year 2012	
	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	0.5300	yes	\$0.52/gal local rate statewide	1.70	yes	\$0.26/gal local rate; >14%-\$9.16/gal	GC	yes	-----	4,834	173,252	35.84	4,230	0.88	173,149,657	35,942
Alaska	1.0700	n.a.	-----	2.50	n.a.	-----	12.80	n.a.	<21%-\$2.50/gal	737	39,194	53.16	1,788	2.43	36,446,848	49,906
Arizona	0.1600	yes	-----	0.84	yes	>24%-\$4.00/gal	3.00	yes	-----	6,635	68,684	10.35	5,164	0.78	239,929,270	36,624
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 retail tax	2.50	yes	<5%-\$0.50/gal; <21%-\$1.00/gal; \$0.20/case and 3% off-14% on-premise retail taxes	2,959	50,656	17.12	4,424	1.50	107,443,010	36,423
California	0.2000	yes	-----	0.20	yes	sparkling wine-\$0.30/gal	3.30	yes	>50%-\$6.60/gal	38,431	357,000	9.29	53,008	1.38	1,805,193,769	47,505
Colorado	0.0800	yes	-----	0.28	yes	-----	2.28	yes	-----	5,272	39,217	7.44	6,734	1.28	240,349,703	46,315
Connecticut	0.2400	yes	-----	0.72	yes	>21% and sparkling wine-\$1.80/gal	5.40	yes	<7%-\$2.46/gal	3,599	52,015	14.45	8,803	2.45	216,308,449	60,223
Delaware	0.1600	n.a.	-----	0.97	n.a.	-----	3.75	n.a.	<=25%-\$2.30/gal	925	18,412	19.90	1,943	2.10	40,378,899	44,031
Florida	0.4800	yes	-----	2.25	yes	>17.259%-\$3.00/gal, sparkling wine-\$3.50/gal 6.67¢/4 ounces on-premise retail tax	6.50	yes	<17.259%-\$2.25/gal >55.780%-\$9.53/gal 6.67¢/ounce on-premise retail tax	19,600	486,278	24.81	8,332	0.43	792,950,493	41,041
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	9,995	180,786	18.09	3,512	0.35	369,149,416	37,229
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	-----	1,409	48,962	34.75	-	-	61,967,663	44,578
Idaho	0.1500	yes	>4%-\$0.45/gal	0.45	yes	-----	GC	yes	-----	1,613	8,588	5.32	1,727	1.07	56,071,934	35,142
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.	12,891	279,928	21.72	12,289	0.95	592,056,538	46,009
Indiana	0.1150	yes	-----	0.47	yes	>21%-\$2.68/gal	2.68	yes	<15%-\$0.47/gal	6,571	45,248	6.89	12,940	1.97	249,326,268	38,136
Iowa	0.1900	yes	-----	1.75	yes	<5%-\$0.19/gal	GC	yes	-----	3,092	13,865	4.48	14,564	4.71	135,345,650	44,014
Kansas	0.1800	--	>3.2%-8% off-and 10% on-premise; <3.2%-4.23% sales tax	0.30	--	>14%-\$0.75/gal; 8% off-and 10% on-premise retail tax	2.50	--	8% off-and 10% on-premise retail tax	2,896	119,462	41.25	3,282	1.13	125,167,639	43,380
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	4,400	121,753	27.67	6,281	1.43	157,043,042	35,857
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	-----	4,629	56,879	12.29	-	-	186,923,116	40,617
Maine	0.3500	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	17,518	13.18	5,377	4.05	52,957,962	39,863
Maryland	0.0900	--	9% sales tax; \$0.2333/gal-Garrett County	0.40	--	9% sales tax	1.50	yes	-----	5,939	30,867	5.20	1,266	0.21	315,775,620	53,659

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]	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	0.1100	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	6,709	77,357	11.53	3,067	0.46	376,874,198	56,713
Michigan	0.2000	yes	-----	0.51	yes	>16%-\$0.76/gal	GC	yes	-----	9,898	142,867	14.43	18,041	1.82	381,314,253	38,585
Minnesota	0.1500	--	<3.2%-\$0.077/gal; 9% sales tax	0.30	--	<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	5,422	80,153	14.78	1,966	0.36	254,870,154	47,377
Mississippi	0.4268	yes	-----	0.35	yes	sparkling wine-\$1.00/gal; champagne-\$1.00/gal	GC	yes	-----	2,992	41,787	13.97	2,927	0.98	99,885,857	33,446
Missouri	0.0600	yes	-----	0.42	yes	-----	2.00	yes	-----	6,045	36,119	5.98	5,035	0.83	240,578,337	39,933
Montana	0.1400	n.a.	-----	1.06	n.a.	>16%-sold through state stores	GC	n.a.	-----	1,015	31,743	31.28	2,079	2.05	39,357,161	39,142
Nebraska	0.3100	yes	-----	0.95	yes	>14%-\$1.35/gal	3.75	yes	-----	1,869	28,936	15.48	1,068	0.57	85,187,389	45,914
Nevada	0.1600	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	2,791	40,903	14.65	-	-	108,049,602	39,229
New Hamp- shire	0.3000	n.a.	-----	GC	n.a.	-----	GC	n.a.	-----	1,323	9,682	7.32	4,321	3.27	66,155,442	50,056
New Jersey	0.1200	yes	-----	0.875	yes	-----	5.50	yes	-----	8,912	136,066	15.27	3,960	0.44	487,127,416	54,932
New Mexico	0.4100	yes	-----	1.70	yes	-----	6.06	yes	-----	2,087	46,913	22.48	-	-	74,601,613	35,805
New York	0.1400	yes	additional \$0.12/gal-NY City	0.30	yes	-----	6.44	yes	<24%-\$2.54/gal; additional \$1.00/gal-NY City	19,696	247,303	12.56	61,225	3.11	1,059,053,137	54,099
North Carolina	0.6171	yes	-----	1.00	yes	>16%-\$1.11/gal	GC	yes**	-----	9,849	332,656	33.78	15,915	1.62	375,683,370	38,538
North Dakota	0.1600	--	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	724	9,154	12.65	347	0.48	39,493,019	56,310
Ohio	0.1800	yes	-----	0.30	yes	14% to 21%-\$0.98/gal; vermouth-\$1.08/gal; sparkling wine-\$1.48/gal; add'l \$0.20/gal on all wines	GC	yes	-----	11,572	98,279	8.49	40,844	3.53	464,780,129	40,230
Oklahoma	0.4000	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	3,853	111,001	28.81	1,224	0.32	157,970,566	41,399
Oregon	0.0800	n.a.	-----	0.67	n.a.	>14%-\$0.77/gal	GC	n.a.	-----	3,928	16,294	4.15	4,421	1.13	153,097,493	39,258
Pennsyl- vania	0.0800	yes	-----	GC	yes	-----	GC	yes	-----	12,781	336,400	26.32	16,740	1.31	581,771,707	45,577
Rhode Island	0.1000	yes	\$0.04/case whole- sale tax	0.60	yes	sparkling wine-\$0.75/gal	3.75	yes	-----	1,053	12,717	12.07	73	0.07	48,584,164	46,257
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	4,772	156,759	32.85	12,394	2.60	166,958,682	35,347

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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	846	16,027	18.96	835	0.99	38,095,829	45,676
Tennessee	0.1400	yes	17% wholesale tax	1.21	yes	15% on-premise	4.40	yes	15% on-premise; <7%-\$1.10/gal	6,497	140,068	21.56	1,320	0.20	251,752,374	39,002
Texas	0.2000	yes	14% on-premise and \$0.05/drink on airline sales	0.204	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	26,506	987,726	37.26	62,458	2.36	1,127,674,524	43,271
Utah	0.4100	yes	>3.2%-sold through state store	GC	yes	-----	GC	yes	-----	2,903	48,228	16.61	1,936	0.67	102,464,241	35,891
Vermont	0.2650	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	627	23,159	36.94	376	0.60	27,818,999	44,443
Virginia	0.2600	yes	-----	1.51	yes	<4%-\$0.2565/gal and >14%-sold through state store	GC	yes	-----	8,270	204,049	24.67	12,284	1.49	398,811,659	48,715
Washing- ton	0.7600	yes	-----	0.87	yes	>14%-\$1.72/gal	GC	yes**	-----	6,974	364,795	52.31	257,601	36.94	324,458,394	47,055
West Virginia	0.1800	yes	-----	1.00	yes	5% local tax	GC	yes	-----	1,854	17,690	9.54	1,392	0.75	65,244,567	35,140
Wisconsin	0.0600	yes	-----	0.25	yes	>14%-\$0.45/gal	3.25	yes	\$0.11/gal admini- strative fee	5,743	57,290	9.98	1,356	0.24	243,147,894	42,475
Wyoming	0.0200	yes	-----	GC	yes	-----	GC	yes	-----	583	1,802	3.09	-	-	30,255,128	52,469
Total 50 states	0.1900 ⁺	-----	-----	0.67 ⁺	-----	-----	3.75 ⁺	-----	-----	315,848	6,062,487	19.19 ^a	690,869	2.19 ^a	13,825,052,244	44,136

Detail may not add to totals due to rounding.

Per capita tax collection amounts are computations based on July 1, 2013 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, 2012 population estimates of the Bureau of the Census.

*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.

+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 Policy Center; Commerce Clearing House

U.S. Census Bureau, Population Division. *Table NST-EST2014-01* -Annual Estimates of the Resident Population for the States: July 1, 2013, December 2014 release.

U.S. Census Bureau, 2013 Census of Governments: Finance - Survey of State Government Tax Collections at <www.census.gov/govs/statetax>. April 8, 2014 release, April 16, 2015 update.

Bureau of Economic Analysis. *Table SAI-3*, Regional Economic Information System, September 30, 2014 release.