

TABLE 10. ALCOHOLIC BEVERAGES TAX RATES and NET COLLECTIONS and PERSONAL INCOME BY STATE

(Collections data for fiscal year ending June 30, 2014)†

State	Types of Alcoholic Beverages Taxes [Rates as of January 1, 2014]									Pop-ulation as of 7/1/2014 [1,000s]	Alcoholic beverages collections [excise taxes and licenses] fiscal year 2014				Personal income for calendar year 2013	
	Beer Excise Tax			Wine Excise Tax			Liquor Excise Tax				Excise taxes		Licenses		Amount [\$1,000s]	Per capita [\$]
	State Excise tax rate [\$ per gal]	General Sales tax applies	Other applicable taxes	State Excise tax rate [\$ per gal]	General Sales tax applies	Other applicable taxes	State Excise tax rate [\$ per gal]	General Sales tax applies	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	-----	4,846	181,427	37.44	4,225	0.87	174,876,574	36,176
Alaska	1.0700	n.a.	-----	2.50	n.a.	-----	12.80	n.a.	<21%-\$2.50/gal	737	39,078	53.02	1,905	2.58	37,791,031	51,259
Arizona	0.1600	yes	-----	0.84	yes	>24%-\$4.00/gal	3.00	yes	-----	6,729	71,136	10.57	5,246	0.78	243,656,863	36,723
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	2,967	51,618	17.40	4,187	1.41	108,080,656	36,529
California	0.2000	yes	-----	0.20	yes	sparkling wine-\$0.30/gal	3.30	yes	>50%-\$6.60/gal	38,792	354,297	9.13	55,550	1.43	1,849,505,496	48,125
Colorado	0.0800	yes	-----	0.28	yes	-----	2.28	yes	-----	5,356	40,886	7.63	7,212	1.35	246,447,709	46,746
Connecticut	0.2400	yes	-----	0.72	yes	>21% and sparkling wine-\$1.80/gal	5.40	yes	<7%-\$2.46/gal	3,595	60,686	16.88	9,265	2.58	223,560,773	62,112
Delaware	0.1600	n.a.	-----	0.97	n.a.	-----	3.75	n.a.	<=25%-\$2.30/gal	936	19,616	20.96	1,547	1.65	41,468,429	44,819
Florida	0.4800	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	19,906	452,370	22.73	8,663	0.44	809,664,740	41,309
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	10,097	181,875	18.01	3,829	0.38	375,758,231	37,596
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	-----	1,420	48,305	34.01	-	-	62,437,294	44,314
Idaho	0.1500	yes	>4%-\$0.45/gal	0.45	yes	-----	GC	yes	-----	1,635	8,780	5.37	1,617	0.99	57,483,763	35,641
Illinois	0.2310	yes	\$0.29/gal-Chicago; \$0.06/gal-Cook Co.	1.39	yes	>20%-\$8.55/gal; \$0.36-\$0.89/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.	12,882	279,587	21.70	12,626	0.98	599,118,968	46,477
Indiana	0.1150	yes	-----	0.47	yes	>21%-\$2.68/gal	2.68	yes	<15%-\$0.47/gal	6,598	45,955	6.97	13,073	1.98	251,598,605	38,291
Iowa	0.1900	yes	-----	1.75	yes	<5%-\$0.19/gal	GC	yes	-----	3,109	14,187	4.56	14,879	4.79	135,242,204	43,735
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 11% on-premise retail tax	2.50	--	8% off-and 10% on-premise retail tax	2,903	126,861	43.71	3,575	1.23	128,314,517	44,311
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	4,413	128,534	29.13	6,374	1.44	158,238,045	35,967
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	-----	4,649	56,967	12.25	-	-	188,964,765	40,819
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	-----	1,330	17,923	13.47	5,393	4.05	52,565,709	39,562
Maryland	0.0900	--	9% sales tax; \$0.2333/gal-Garrett County	0.40	--	9% sales tax	1.50	yes	-----	5,975	30,808	5.16	1,358	0.23	312,053,581	52,545

TABLE 10. -Continued

State	Types of Alcoholic Beverages Taxes [Rates as of January 1, 2014]									Pop- ulation as of 7/1/2014 [1,000s]	Alcoholic beverages collections [excise taxes and licenses] fiscal year 2014				Personal income for calendar year 2013	
	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	6,755	78,817	11.67	3,056	0.45	379,381,409	56,549
Michigan	0.2000	yes	-----	0.51	yes	>16%-\$0.76/gal	GC	yes	-----	9,916	143,641	14.49	16,540	1.67	387,978,294	39,197
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	5,457	84,202	15.43	2,304	0.42	257,058,116	47,410
Mississippi	0.4268	yes	-----	0.35	yes	sparkling wine-\$1.00/gal; champagne-\$1.00/gal	GC	yes	-----	2,993	42,402	14.16	2,945	0.98	100,625,620	33,629
Missouri	0.0600	yes	-----	0.42	yes	-----	2.00	yes	-----	6,064	35,760	5.90	5,308	0.88	243,591,814	40,297
Montana	0.1400	n.a.	-----	1.06	n.a.	>16%-sold through state stores	GC	n.a.	-----	1,023	30,053	29.37	3,215	3.14	39,461,723	38,884
Nebraska	0.3100	yes	-----	0.95	yes	>14%-\$1.35/gal	3.75	yes	-----	1,883	30,258	16.07	1,475	0.78	86,447,434	46,254
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	2,838	42,917	15.12	-	-	109,489,671	39,223
New Hamp- shire	0.3000	n.a.	-----	GC	n.a.	-----	GC	n.a.	-----	1,328	12,755	9.60	4,306	3.24	66,839,054	50,535
New Jersey	0.1200	yes	-----	0.875	yes	-----	5.50	yes	-----	8,939	139,438	15.60	3,965	0.44	491,865,076	55,194
New Mexico	0.4100	yes	-----	1.70	yes	-----	6.06	yes	-----	2,086	44,968	21.56	-	-	73,571,354	35,254
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	19,749	250,926	12.71	64,576	3.27	1,055,803,388	53,606
North Carolina	0.6171	yes	-----	1.00	yes	>16%-\$1.11/gal	GC	yes††	-----	9,940	343,344	34.54	15,916	1.60	372,031,203	37,774
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	740	9,220	12.46	367	0.50	39,358,192	54,373
Ohio	0.1800	yes	-----	0.32	yes	>14% to 21%-\$1.00/gal; vermouth-\$1.10/gal; sparkling wine-\$1.50/gal	GC	yes	-----	11,597	98,397	8.48	41,327	3.56	471,546,929	40,749
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	3,880	110,941	28.60	1,326	0.34	161,685,876	41,962
Oregon	0.0800	n.a.	-----	0.67	n.a.	>14%-\$0.77/gal	GC	n.a.	-----	3,971	17,627	4.44	4,609	1.16	154,869,050	39,426
Pennsyl- vania	0.0800	yes	-----	GC	yes	-----	GC	yes	-----	12,794	346,008	27.05	16,952	1.33	588,296,421	46,028
Rhode Island	0.1100	yes	\$0.04/case whole- sale tax	1.40	yes	\$0.30/gal for still wines made entirely from fruit grown in state; sparkling wine-\$0.75/gal	5.40	yes	-----	1,055	18,383	17.43	76	0.07	48,607,267	46,145
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	4,829	162,313	33.61	11,382	2.36	169,269,397	35,472

TABLE 10. -Continued

State	Types of Alcoholic Beverages Taxes [Rates as of January 1, 2014]									Pop- ulation as of 7/1/2014 [1,000s]	Alcoholic beverages collections [excise taxes and licenses] fiscal year 2014				Personal income for calendar year 2013	
	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 [\$]		
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	853	16,205	18.99	840	0.98	37,855,216	44,772
Tennessee	0.1400	yes	\$1.15/gal at whole- sale	1.21	yes	15% on-premise	4.40	yes	15% on-premise; <7%-\$1.10/gal	6,548	147,812	22.57	1,317	0.20	255,422,103	39,312
Texas	0.2000	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; 14.95% on-premise and \$0.05/ drink on airline sales	2.40	yes	14.95% on-premise and \$0.05/drink on airline sales	26,979	1,068,051	39.59	71,661	2.66	1,161,133,804	43,807
Utah	0.4100	yes	>3.2%-sold through state store	GC	yes	-----	GC	yes	-----	2,944	48,413	16.44	1,936	0.66	106,072,574	36,542
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	24,065	38.40	430	0.69	28,107,555	44,839
Virginia	0.2600	yes	-----	1.51	yes	<4%-\$0.2565/gal and >14%-sold through state store	GC	yes	-----	8,328	207,672	24.94	12,756	1.53	404,886,361	48,956
Washing- ton	0.2600	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% sales tax to on-premise sales	7,063	321,412	45.51	153,263	21.70	331,031,362	47,468
West Virginia	0.1800	yes	-----	1.00	yes	5% local tax	GC	yes	-----	1,849	17,295	9.35	1,380	0.75	65,177,629	35,163
Wisconsin	0.0600	yes	-----	0.25	yes	>14%-\$0.45/gal	3.25	yes	\$0.11/gal admini- strative fee	5,759	57,958	10.06	1,785	0.31	245,437,590	42,737
Wyoming	0.0200	yes	-----	GC	yes	-----	GC	yes	-----	584	1,828	3.13	-	-	30,205,928	51,791
Total 50 states	0.20 [*]	-----	-----	0.72 [*]	-----	-----	3.75 [*]	-----	-----	318,248	6,163,977	19.37 ^a	605,537	1.90 ^a	14,019,935,363	44,388 ^a

Detail may not add to totals due to rounding.

Per capita tax collection amounts are computations based on July 1, 2014 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, 2013 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-EST2015-01* -Annual Estimates of the Resident Population for the States: July 1, 2014, December 22, 2015 release.

U.S. Census Bureau, 2014 Annual Survey of State Government Tax Collections at <www.census.gov/govs/statetax>. April 16, 2015 release, September 23, 2016 update.

Bureau of Economic Analysis. *Table SA1-3*, Regional Economic Information System, September 30, 2015 release.