

TABLE 11. ALCOHOLIC BEVERAGES TAX RATES and NET COLLECTIONS and PERSONAL INCOME BY STATE

[Excise tax rates are as of January 1, 2004]

State	Types of Alcoholic Beverages Taxes									Population as of 7/1/2003 (Bureau of Census) [1,000s]	Alcoholic beverages taxes net collections 2002-03		Personal income for calendar year 2002	
	Beer Excise Tax			Wine Excise Tax			Liquor Excise Tax				Amount [\$1,000s]	Per capita amount [\$1.00]	Amount [\$1,000s]	Per capita amount [\$1.00]
	State Excise tax rate [\$ per gal]	Sales taxes applied	Other applicable taxes	State Excise tax rate [\$ per gal]	Sales taxes applied	Other applicable taxes	State Excise tax rate [\$ per gal]	Sales taxes applied	Other applicable taxes					
Alabama	0.530	yes	\$0.52/gal local tax	1.70	yes	>14% sold through state store	government controlled	yes	-----	4,504	126,519	28.09	114,692,872	25,595
Alaska	1.070	n.a.	\$0.35/gal small breweries	2.50	n.a.	-----	12.80	n.a.	<21%-\$2.50/gal	648	22,466	34.67	20,879,747	32,582
Arizona	0.160	yes	-----	0.84	yes	-----	3.00	yes	-----	5,579	54,067	9.69	145,114,394	26,680
Arkansas	0.230	yes	<3.2%-\$0.16/gal; \$0.008/gal and 3% off-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	2,728	33,817	12.40	63,544,951	23,470
California	0.200	yes	-----	0.20	yes	sparkling wine-\$0.30/gal	3.30	yes	>50%-\$6.60/gal	35,463	290,564	8.19	1,149,183,269	32,845
Colorado	0.080	yes	-----	0.32	yes	-----	2.28	yes	-----	4,548	30,286	6.66	153,961,846	34,228
Connecticut	0.190	yes	-----	0.60	yes	>21% and sparkling wine-\$1.50/gal	4.50	yes	<7%-\$2.05/gal	3,487	42,491	12.19	147,082,014	42,521
Delaware	0.160	n.a.	-----	0.97	n.a.	-----	3.75	n.a.	<25%-\$2.50/gal	818	12,239	14.96	26,669,911	33,085
Florida	0.480	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	16,999	607,748	35.75	492,911,503	29,549
Georgia	0.480	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	8,676	142,010	16.37	244,999,712	28,689
Hawaii	0.920	yes	\$0.53/gal draft beer	1.36	yes	sparkling wine-\$2.09/gal; wine coolers-\$0.84/gal	5.92	yes	-----	1,249	41,185	32.97	36,482,311	29,552
Idaho	0.150	yes	>4%-\$0.45/gal	0.45	yes	-----	government controlled	yes	-----	1,367	6,326	4.63	34,381,128	25,597
Illinois	0.185	yes	\$0.16/gal-Chicago \$0.06/gal-Cook Co.	0.73	yes	>20%-\$4.50/gal; >21%-\$2.68/gal \$0.30/gal-Chicago; \$0.16-\$0.30/gal-Cook Co.	4.50	yes	<20%-\$0.73/gal; \$0.50/gal-Chicago \$1.00-Cook Co.	12,649	141,981	11.22	409,140,348	32,510
Indiana	0.115	yes	-----	0.47	yes	-----	2.68	yes	<15%-\$0.47/gal	6,200	37,679	6.08	172,184,567	27,960
Iowa	0.190	yes	-----	1.75	yes	<5%-\$0.19/gal	government controlled	yes	-----	2,942	12,659	4.30	81,745,234	27,854
Kansas	0.180	-----	>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	2,725	83,982	30.82	78,267,830	28,850
Kentucky	0.080	yes*	9% wholesale tax	0.50	yes*	9% wholesale tax	1.92	yes*	<6%-\$0.25/gal; \$0.05/case and 9% wholesale tax	4,118	75,858	18.42	105,428,829	25,777
Louisiana	0.320	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	4,494	52,721	11.73	114,457,452	25,565
Maine	0.350	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	government controlled	yes	-----	1,309	44,243	33.80	36,566,283	28,177
Maryland	0.090	yes	\$0.2333/gal-Garrett County	0.40	yes	-----	1.50	yes	-----	5,512	25,651	4.65	198,925,918	36,557

TABLE 11. -Continued

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	Beer Excise Tax			Wine Excise Tax			Liquor Excise Tax				Amount [\$1,000s]	Per capita amount [\$1.00]	Amount [\$1,000s]	Per capita amount [\$1.00]
	State Excise tax rate [\$ per gal]	Sales taxes applied	Other applicable taxes	State Excise tax rate [\$ per gal]	Sales taxes applied	Other applicable taxes	State Excise tax rate [\$ per gal]	Sales taxes applied	Other applicable taxes					
Massachusetts	0.110	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	6,420	66,956	10.43	249,918,793	38,973
Michigan	0.200	yes	-----	0.51	yes	>16%-\$0.76/gal	government controlled	yes	-----	10,082	124,149	12.31	301,759,677	30,048
Minnesota	0.150	-----	<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 miniatures) and 9% sales tax	5.03	-----	\$0.01/bottle (except miniatures) and 9% sales tax	5,064	62,832	12.41	166,729,938	33,180
Mississippi	0.430	yes	-----	0.35	yes	>14% and sparkling wine-sold through the state	government controlled	yes	-----	2,883	39,520	13.71	64,552,413	22,511
Missouri	0.060	yes	-----	0.36	yes	-----	2.00	yes	-----	5,719	26,810	4.69	163,118,591	28,719
Montana	0.140	n.a.	-----	1.06	n.a.	>16%-sold through state stores	government controlled	n.a.	-----	918	19,300	21.02	22,362,981	24,557
Nebraska	0.310	yes	-----	0.95	yes	-----	3.75	yes	-----	1,737	17,834	10.27	49,500,161	28,672
Nevada	0.160	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	2,242	17,284	7.71	66,903,994	30,855
New Hampshire	0.300	n.a.	-----	government controlled	n.a.	-----	government controlled	n.a.	-----	1,289	12,045	9.34	44,062,730	34,543
New Jersey	0.120	yes	-----	0.70	yes	-----	4.40	yes	-----	8,642	83,075	9.61	334,330,728	38,979
New Mexico	0.410	yes	-----	1.70	yes	>14%-\$6.06/gal	6.06	yes	-----	1,879	36,600	19.48	44,945,537	24,228
New York	0.110	yes	\$0.12/gal-New York City	0.19	yes	-----	6.44	yes	<=24%-\$2.54/gal; \$1.00/gal- in New York City	19,212	181,499	9.45	676,598,158	35,330
North Carolina	0.530	yes	\$0.48/gal bulk beer	0.79	yes	>17%-\$0.91/gal	government controlled	yes*	-----	8,421	199,582	23.70	229,737,325	27,640
North Dakota	0.160	-----	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	633	5,662	8.94	16,949,214	26,742
Ohio	0.180	yes	-----	0.32	yes	>14%-\$1.00/gal; vermouth-\$1.10/gal; sparkling wine-\$1.50/gal	government controlled	yes	-----	11,438	87,258	7.63	333,529,148	29,230
Oklahoma	0.400	yes	<3.2%-\$0.36/gal; 13.5% on-premise	0.72	yes	>14%-\$1.44/gal; sparkling wine-\$2.08/gal 13.5% on-premise	5.56	yes	13.5% on-premise	3,506	66,325	18.92	90,546,805	25,958
Oregon	0.080	n.a.	-----	0.67	n.a.	>14%-\$0.77/gal	government controlled	n.a.	-----	3,564	13,005	3.65	100,285,950	28,464
Pennsylvania	0.080	yes	-----	government controlled	yes	-----	government controlled	yes	-----	12,371	219,908	17.78	382,602,829	31,034
Rhode Island	0.100	yes	\$0.04/case wholesale tax	0.60	yes	sparkling wine-\$0.75/gal	3.75	yes	-----	1,076	10,452	9.71	33,180,561	31,042
South Carolina	0.770	yes	-----	0.90	yes	\$0.18/gal additional tax	2.72	yes	\$5.36/case, 9% surtax	4,149	142,155	34.26	104,636,030	25,485

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	State Excise tax rate [\$ per gal]	Sales taxes applied	Other applicable taxes	State Excise tax rate [\$ per gal]	Sales taxes applied	Other applicable taxes	State Excise tax rate [\$ per gal]	Sales taxes applied	Other applicable taxes					
South Dakota	0.270	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	765	11,069	14.47	20,429,854	26,865
Tennessee	0.140	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%-\$1.21/gal	5,845	87,650	15.00	160,316,607	27,678
Texas	0.190	yes	>4%-\$0.198/gal, 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	22,103	567,796	25.69	623,914,083	28,721
Utah	0.410	yes	>3.2%-sold through state store	government controlled	yes	-----	government controlled	yes	-----	2,352	28,156	11.97	58,089,444	25,041
Vermont	0.265	no	6% to 8% alcohol- \$0.55; 10% on- premise sales tax	0.55	yes	>16%-sold through state store, 10% on-premise sales tax	government controlled	no	10% on-premise sales tax	619	16,247	26.25	18,405,362	29,855
Virginia	0.260	yes	-----	1.51	yes	<4%-\$0.2565/gal and >14%-sold through state store	government controlled	yes	-----	7,365	139,455	18.93	239,766,682	32,964
Washing- ton	0.261	yes	-----	0.87	yes	>14%-\$1.72/gal	government controlled	yes*	-----	6,131	180,557	29.45	198,371,257	32,696
West Virginia	0.180	yes	-----	1.00	yes	5% local tax	government controlled	yes	-----	1,811	8,652	4.78	43,038,348	23,841
Wisconsin	0.060	yes	-----	0.25	yes	>14%-\$0.45/gal	3.25	yes	-----	5,474	41,109	7.51	162,866,342	29,937
Wyoming	0.020	yes	-----	government controlled	yes	-----	government controlled	yes	-----	502	1,283	2.56	15,535,934	31,122
Total 50 states**	0.188	-----	-----	0.64	-----	-----	3.75	-----	-----	290,231	4,398,717	15.16	8,843,605,595	30,466

Source: Federal Tax Administration

U.S. Census Bureau, Governments Division. *Table NST-EST2004-01-State Population Estimates: July 1, 2003*, Population Division, released December 22, 2004.U.S. Census Bureau, Governments Division. *State Government Tax Collections: 2003*Bureau of Economic Analysis. *Table SAI-3*, Regional Economic Information System, March 25, 2005 release.

Per capita amounts based on midyear population estimates of the Bureau of the Census. Per capita personal income is total personal income divided by total midyear population.

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

**U.S. median rates. Computed per capita alcoholic beverages tax collection and per capita personal income amounts are based on totals for the 50 states.

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.