TABLE 10. ALCOHOLIC BEVERAGES TAX RATES and NET COLLECTIONS and PERSONAL INCOME BY STATE [Excise tax rates are as of January 1, 2007]

Sale Excise Exc					Types of A		Alcoholic		Personal income								
Excise			Excise Tax		V	Vine Excise Tax		Liquo	r Excise Tax		[excise taxes and licenses]				for		
Table Sales Sales Other rate Other rate Sales Other rate Sales Other rate Other r											_						ear
Table Sales Other Gale Other Gale Sales Other Gale Other Gale Sales Other Gale Other Other Gale Other Gale Other Other Gale Other Oth												Excise ta	axes	Licens	es	2005	
State Stat													_		_		_
State Company State Company State																	Per
Alaskan 1.076 m.l. 90.52gal local tax 1.70 yes 1.47% sold through State store 1.280 m.l. 1.076 m.l. 90.52gal local tax 1.70 yes 2.48% sold through State store 1.280 m.l. 1.280 m.l. 2.17%-\$2.50gal 0.70 35.225 \$5.27 1.977 2.89 2.587.717 35.70 35.20 35.20 1.277 2.89 2.587.717 35.70 35.20 35.20 35.20 1.277 2.89 2.587.717 35.70 35.20 35.	_				_								_				capita
Alaska 1.070 n.a. \$0.35gral \$2.90 n.a. \$12.80 n.a. \$21\%-\$2.50gral \$7.90 \$3.225 \$2.57 \$1.377 \$2.99 \$2.587.717 \$7.587.724 \$3.00 yes \$3.7\%-\$0.16gral \$9.00 \$9		0 -						_			- /						[\$]
Alaska 1.076 m. 593.5(spal 2.50 m. m. 12.80 m. 217%-\$2.50(gpl 6.70 \$5.225 \$2.57 1.937 2.90 23.587.717 55	Alabama	0.530	yes	\$0.52/gal local tax	1.70	yes	•	GC	yes		4,599	120,662	26.24	2,429	0.53	134,736,150	29,623
Small breweries Small brew	Alaska	1.070	n.a.	i \$0.35/gal	2.50	n.a.	•	12.80	n.a.	 <21%-\$2.50/gal	670	35.225	52.57	1.937	2.89	23.587.717	35.564
Arkumsus 0.56 yes 0.84 yes 3.09 yes 5.166 6.147 9.92 4.616 0.75 178.708.724 30 30 30 30 30 30 30 3	111191111				_,,,	22.000		12.00	******	12170 \(\pi = 10 \) gm	0.0	00,220	02.07	1,000	_,,,,	20,007,717	00,00
S0.008/gata and 3% off- off-10% on-premise tax	Arizona	0.160	yes		0.84	yes		3.00	yes		6,166	61,147	9.92	4,616	0.75	178,705,724	30,019
California 0.200 yes 0.20 yes sparkling wine \$0.30/gal 3.30 yes 50.45%-\$6.06/gal 36.458 318.276 8.73 45.927 1.26 1.335.386,437 36 50.60/gal 3.00 yes 50.45% 50.4	Arkansas	0.230	yes	<3.2%-\$0.16/gal;	0.75	yes	<5%-\$0.25/gal;	2.50	yes	<5%-\$0.50/gal;	2,811	45,541	16.20	1,581	0.56	74,058,558	26,681
Table California 0.200 yes				\$0.008/gal and 3%		•	\$0.05/case; and 3% off-			<21%-\$1.00/gal;		,		· · · · · · · · · · · · · · · · · · ·			
Table California 0.200 yes				off-10% on-premise			and 10% on-premise tax			\$0.20/case and 3%					!		į
Section Color Colorado Co				<u>.</u>			•			off-14% on-prem-							!
California 0.208 yes 0.20 yes sperking wine-\$0.30/gal 3.30 yes 59%-\$6.60/gal 3.6.488 318.276 8.73 45.977 1.26 1.385.386.437 36 70 70 70 70 70 70 70 7				i !			i !			•							į
Connect- Cut	California	0.200	yes		0.20	yes	sparkling wine-\$0.30/gal	3.30	yes		36,458	318,276	8.73	45,927	1.26	1,335,386,437	36,936
Debayare	Colorado	0.080	yes		0.32		•	2.28	yes		4,753					174,918,931	37,510
Delaware O.160 n.a. O.77 n.a. S.46 n.a. C.25%-S.3.64/gal S.53 14.238 16.68 706 O.83 31.218.334 37	Connecti-	0.190	yes		0.60	yes	>21% and sparkling	4.50	yes	<7%-\$2.05/gal	3,505	41,068	11.72	6,226	1.78	165,890,490	47,388
Florida 0.480 yes 5.0267/12 ounces 2.25 yes >17.259%-\$3.250gal 6.50 yes <17.259%-\$2.251gal 8,090 642,926 35.54 35,855 1.98 604,131,000 34 55.780%-\$9.557gal 5.0667/4 ounces on-premise retail tax 5.0667/4 oun							wine-\$1.50/gal			i i							<u>i </u>
Sparkling wine-\$3.50/gal Sport Sparkling wine-\$3.50/gal Sport Sparkling wine-\$3.50/gal Sport Spo				Ī			I .	5.46	n.a.	U							,
Table Fig.	Florida	0.480	yes		2.25	yes	· · · · · · · · · · · · · · · · · · ·	6.50	yes		18,090	642,926	35.54	35,855	1.98	604,131,000	34,001
Georgia 0.480 yes 50.53/gal local tax 1.51 yes 51.4%-\$2.54/gal; 3.79 yes \$0.83/gal local tax 9,364 156,124 16.67 795 0.08 282,321,951 30.83/gal local tax 0.930 yes \$0.84/gal draft beer 1.58 yes \$9.83/gal local tax 9,364 156,124 16.67 795 0.08 282,321,951 30.83/gal local tax 0.930 yes \$0.84/gal draft beer 1.58 yes \$9.83/gal local tax 9,364 156,124 16.67 795 0.08 282,321,951 30.84/gal 1.58/gal 1.28/gal				on-premise retail											<u> </u>		į
Georgia 0.480 yes \$0.53/gal local tax 1.51 yes \$14%-\$2.54/gal; 3.79 yes \$0.83/gal local tax 9,364 156,124 16.67 795 0.08 222,321,951 30				tax			i '			i							1
Hawaii 0.930 yes \$0.54/gal draft beer 1.38 yes yes yes yes yes 1.285 45.955 35.75 43.913,459 34.				i !			1			•							<u> </u>
Idaho 0.150 yes >4%-\$0.45/gal 0.45 yes >20%-\$48.50/gal; 0.45 yes >20%-\$48.50/gal; 4.50 yes <20%-\$0.73/gal; 12,832 152,300 11.87 11.03 40,706,031 28 4.50 yes \$0.06/gal-Chicago \$0.06/gal-Cook Co.	Georgia	0.480	yes	\$0.53/gal local tax	1.51	yes		3.79	yes	\$0.83/gal local tax	9,364	156,124	16.67	795	0.08	282,321,951	30,914
Idaho	Hawaii	0.930	yes	\$0.54/gal draft beer	1.38	yes	sparkling wine-\$2.12/gal;	5.98	yes		1,285	45,955	35.75	-	- 1	43,913,459	34,489
Illinois 0.185 yes \$0.16/gal-Chicago \$0.06/gal-Cook Co. \$0.0							wine coolers-\$0.85/gal			<u> </u>							<u>i </u>
\$0.06/gal-Cok Co. \$0.246/gal-Chicago; \$1.845/gal-Chicago; \$2.00/gal-Cok Co. \$1.845/gal-Chicago; \$2.00/gal-Cok Co. \$2.0				O		_	į.			Ī							,
Solide-\$0.30/gal-Cook Co. \$2.00/gal-Cook Co.	Illinois	0.185	yes		0.73			4.50	yes		12,832	152,300	11.87	11,051	0.86	462,928,116	36,264
Indiana 0.115 yes 0.47 yes >21%-\$2.68/gal 2.68 yes <15%-\$0.47/gal 6,314 37,375 5.92 10,326 1.64 195,331,932 31				\$0.06/gal-Cook Co.													İ
Iowa 0.190 yes 1.75 yes 25%-\$0.19/gal GC yes 2,982 14,269 4.78 9,870 3.31 93,918,906 31				! !													<u> </u>
Kansas 0.180			,			•				<15%-\$0.47/gal							
10% on-premise 10%	Iowa	0.190	yes		1.75	yes	<5%-\$0.19/gal	GC	yes		2,982	14,269	4.78	9,870	3.31	93,918,906	31,670
Control Cont	Kansas	0.180		>3.2%-{8% off-and	0.30	no	>14%-\$0.75/gal;	2.50	no	8% off-and	2,764	95,867	34.68	2,592	0.94	90,320,478	32,866
tax				10% on-premise};			8% off-and			10% on-premise					<u> </u>		•
Kentucky 0.080 yes 11% wholesale tax 0.50 yes 11% wholesale tax 1.92 yes <6%-\$0.25/gal; 4,206 97,582 23.20 5,076 1.21 117,966,760 28, 11% wholesale tax 2.50 yes \$0.048/gal local tax 0.11 yes 14% to 24%-\$0.23/gal; 2.50 yes <6%-\$0.32/gal 4,288 53,132 12.39 - - 111,167,116 24, 24% and sparkling wine-\$1.59/gal;				<3.2%-4.25% sales			10% on-premise			retail tax							1
Solution				tax			į			İ					i		İ
Louisiana 0.320 yes \$0.048/gal local tax 0.11 yes 14% to 24%-\$0.23/gal; 2.50 yes <6%-\$0.32/gal 4,288 53,132 12.39 - - 111,167,116 24 >24% and sparkling wine-\$1.59/gal;	Kentucky	0.080	yes*	11% wholesale tax	0.50	yes*	11% wholesale tax	1.92	yes*	<6%-\$0.25/gal;	4,206	97,582	23.20	5,076	1.21	117,966,760	28,272
Louisiana 0.320 yes \$0.048/gal local tax 0.11 yes 14% to 24%-\$0.23/gal; 2.50 yes <6%-\$0.32/gal 4,288 53,132 12.39 111,167,116 24				i !			i !			\$0.05/case and							į
Section Sect				! ! !			:			11% wholesale tax							•
Maine 0.350 yes additional 5% 0.60 yes >15.5%-sold through GC yes 1,322 14,090 10.66 3,593 2.72 40,611,518 30, on-premise tax wine-\$1.25/gal; additional 5% on-premise sales tax 5% on-premise sales tax Maryland 0.090 yes \$0.2333/gal- 0.40 yes 1.50 yes 5,616 27,943 4.98 1,009 0.18 234,609,327 41,000 4.98 1,009 0.18 234,609,327 41,000 4.98 1,009 0.18 234,609,327 41,000 4.98 1,009 0.18 234,609,327 41,000 4.98 1,009 0.18 234,609,327 41,000 4.98 1,009 4.9	Louisiana	0.320	yes	\$0.048/gal local tax	0.11	yes	14% to 24%-\$0.23/gal;	2.50	yes	<6%-\$0.32/gal	4,288	53,132	12.39	-	-	111,167,116	24,664
Maine 0.350 yes additional 5% 0.60 yes >15.5%-sold through GC yes 1,322 14,090 10.66 3,593 2.72 40,611,518 30 on-premise tax wine-\$1.25/gal; additional 5% on-premise sales tax Maryland 0.090 yes \$0.2333/gal- 0.40 yes 1.50 yes 5,616 27,943 4.98 1,009 0.18 234,609,327 41				İ						İ					!		İ
On-premise tax				! !			wine-\$1.59/gal;			! !							<u> </u>
wine-\$1.25/gal; additional 5% on-premise sales tax 5% on-premise sales tax 5,02333/gal- 0.40 yes 1.50 yes 5,616 27,943 4.98 1,009 0.18 234,609,327 41,009	Maine	0.350	yes	additional 5%	0.60	yes	>15.5%-sold through	GC	yes		1,322	14,090	10.66	3,593	2.72	40,611,518	30,808
5% on-premise sales tax 5% on-premise sales tax 5,616 27,943 4,98 1,009 0.18 234,609,327 41,98 1,099 1,0				on-premise tax			state stores, sparkling										1
Maryland 0.090 yes \$0.2333/gal- 0.40 yes 1.50 yes 5,616 27,943 4.98 1,009 0.18 234,609,327 41				i !			wine-\$1.25/gal; additional			İ					<u> </u>		1
				! ! !			5% on-premise sales tax			<u> </u>							<u> </u>
i iGarrett County i i	Maryland	0.090			0.40	yes		1.50	yes		5,616	27,943	4.98	1,009	0.18	234,609,327	41,972
				Garrett County			İ	1							!		İ

		Types of Alcoholic Beverages Taxes									Alcoholio	ns	Personal income				
		Beer I	Excise Tax	Types of 11		Vine Excise Tax		Liquo	r Excise Tax	1	Alcoholic beverages collections [excise taxes and licenses]				for		
	State			State			State	1		Pop-	2005-06				calendar year		
	Excise			Excise			Excise			ulation	Excise ta	axes	Licens	es	2005		
	tax			tax			tax			as						T	
	rate	Sales	Other	rate	Sales	Other	rate	Sales	Other	of		Per		Per		Per	
	[\$ per	taxes	applicable	[\$ per	taxes	applicable	[\$ per	taxes	applicable	7/1/2006	Amount	capita	Amount	capita	Amount	capita	
State	gal]	applied	taxes	gal]	applied	taxes	gal]	applied		[1,000s]	[\$1,000s]	[\$]	[\$1,000s]	[\$]	[\$1,000s]	[\$]	
Massachu-	0.110	yes*	0.57% on private	0.55		sparkling wine-\$0.70/gal	4.05	yes*	<15%-\$1.10/gal;	6,437	69,526	10.80	2,892		279,859,976		
setts			club sales						>50% alcohol- \$4.05/proof gal;								
									0.57% on private club sales								
Michigan	0.200	yes	<u></u>	0.51	yes	>16%-\$0.76/gal	GC	yes		10,096	133,284	13.20	13,219	1.31	331,348,575	32,804	
Minnesota	0.150		<3.2%-\$0.077/gal;	0.30		14% to 21%-\$0.95/gal;	5.03		\$0.01/bottle (except	5,167	70,938	13.73	1,557	0.30	191,175,389	37,290	
			9% sales tax	0.00		<24% and sparkling wine-			miniatures) and	0,20.	70,500	101.70	1,00.	0.00	1,1,1,0,00	.,,	
						\$1.82/gal; >24%-\$3.52/gal;			9% sales tax							1	
						\$0.01/bottle (except mini-										į	
			}			atures) and 9% sales tax										1	
Mississippi	0.430	yes		0.35	yes	>14% and sparkling wine- sold through the state	GC	yes		2,911	42,200	14.50	2,418	0.83	72,862,071	25,051	
Missouri	0.060	ves		0.30	yes		2.00	yes		5,843	29,543	5.06	4,125	0.71	181,066,380	31,231	
Montana	0.140			1.06		>16%-sold through state	GC	n.a.		945	23,574		1,948		27,121,828		
			}			stores					ŕ						
Nebraska	0.310	yes		0.95	yes		3.75	yes		1,768	24,819	14.04	169	0.10	57,884,623	32,923	
Nevada	0.160	yes		0.70	yes	14% to 22%-\$1.30/gal;	3.60	yes	<14%-\$0.70/gal;	2,496	38,262	15.33	-	-	86,224,092	35,744	
	į		<u> </u>	j		>22%-\$3.60/gal			<21%-\$1.30/gal							<u>: </u>	
New Hamp- shire	0.300	n.a.		GC	n.a.		GC	n.a.		1,315	12,624	9.60	2,892	2.20	49,356,382	37,768	
New	0.120	yes		0.70	yes		4.40	yes		8,725	101,965	11.69	12,844	1.47	381,465,653	43,831	
Jersey			i !			<u> </u>	j		i !							<u>i </u>	
New	0.410	yes		1.70	yes	>14%-\$5.68/gal	6.06	yes		1,955	37,100	18.98	842	0.43	53,714,363	27,889	
Mexico	0.110															<u> </u>	
New York	0.110	•	\$0.12/gal-NY City	0.19	Ť		6.44	yes	<=24%-\$2.54/gal; \$1.00/gal-NY City	19,306	191,681		43,672		771,990,323		
North	0.530	yes	ļ	0.79	yes	>17%-\$0.91/gal	GC	yes*		8,857	232,768	26.28	14,277	1.61	269,202,945	31,041	
Carolina	0.4.60		!						!							<u> </u>	
North	0.160		7% state sales tax;	0.50		>17%-\$0.60/gal;	2.50		7% state sales tax	636	6,341	9.97	270	0.42	19,899,318	31,357	
Dakota			bulk beer-\$0.08/gal			sparkling wine-\$1.00/gal;			į							•	
01.1	0.100		<u>i</u>	0.20		7% state sales tax	CC		<u>i</u>	11 450	01.055	0.00	20.555	2.50	265 452 925	21.000	
Ohio	0.180	yes	 !	0.30	yes	>14%-\$0.98/gal;	GC	yes	 	11,478	91,855	8.00	29,757	2.59	365,452,937	31,860	
			į			vermouth-\$1.08/gal;			į							•	
Oklahoma	0.400	yes	<3.2%-\$0.36/gal;	0.72	yes	sparkling wine-\$1.48/gal >14%-\$1.40/gal;	5.56	yes	13.5% on-premise	3,579	74,304	20.76	5,065	1.42	106,118,631	20 048	
Okianoma	0.400	yes	13.5% on-premise	0.72	yes	sparkling wine-\$2.08/gal	3.30	yes	i	3,319	74,304	20.70	3,003	1.42	100,110,031	23,340	
			13.3 /0 on-premise			13.5% on-premise										-	
Oregon	0.080	n.a.	<u></u>	0.67	n.a.	>14%-\$0.77/gal	GC	n.a.		3,701	13,643	3.69	3,310	0.89	117,497,280	32,289	
Pennsyl-	0.080	yes		GC	yes		GC	yes	<u> </u>	12,441	249,194	20.03	15,606	1.25	433,400,252	34 037	
vania	0.000	yes		GC	yes		GC	yes		12,741	477,174	20.03	13,000	1.23	733,400,434	J -1 ,331	
Rhode	0.100	yes	\$0.04/case whole-	0.60	yes	sparkling wine-\$0.75/gal	3.75	yes		1,068	11,254	10.54	153	0.14	37,923,429	35.324	
Island		, 55	sale tax	0.00	, 00			, 00		1,030		_0.01		٠	- : ,- == ; 1=>	,	
South	0.770	yes		0.90	yes	\$0.18/gal additional tax	2.72	yes	\$5.36/case,	4,321	143,034	33.10	8,713	2.02	120,123,354	28,285	
Carolina			1		•				9% surtax	,	- /		.,		, -,	'	

TABLE 10. -Continued

	Types of Alcoholic Beverages Taxes											beverag	Personal income				
		Beer F	Excise Tax	Wine Excise Tax			Liquor Excise Tax				[excise taxes and licenses]				for		
	State	State		State			State		Pop-	2005-06				calendar year			
	Excise			Excise			Excise			ulation	Excise taxes		Licenses		2005		
	tax			tax			tax			as							
	rate	Sales	Other	rate	Sales	Other	rate	Sales	Other	of		Per		Per		Per	
	[\$ per	taxes	applicable	[\$ per	taxes	applicable	[\$ per	taxes	applicable	7/1/2006	Amount	capita	Amount	capita	Amount	capita	
State	gal]	applied	taxes	gal]	applied	taxes	gal]	applied	taxes	[1,000s]	[\$1,000s]	[\$]	[\$1,000s]	[\$]	[\$1,000s]	[\$]	
South	0.280	yes		0.93		14% to 20%-\$1.45/gal;	3.93	yes	<14%-\$0.93/gal;	782	12,654	16.18	315	0.40	25,201,170	32,523	
Dakota		į	į		į	>21%, sparkling wine-			2% wholesale tax								
			! !			\$2.07/gal; 2% wholesale			! !								
		<u> </u>			<u> </u>	tax											
Tennessee	0.140	yes	17% wholesale tax	1.21		\$0.15/case and	4.40	yes	\$0.15/case and	6,039	105,470	17.47	1,145	0.19	184,442,901	30,969	
						15% on-premise			15% on-premise; <7%-\$1.21/gal								
Texas	0.190	yes	>4%-\$0.198/gal,	0.20	yes	>14%-\$0.408/gal and	2.40	yes	14% on-premise	23,508	680,748	28.96	51,931	2.21	744,270,328	32,460	
		}	14% on-premise		}	sparkling wine-\$0.516/gal;		!	and \$0.05/drink on								
		į	and \$0.05/drink on		į	14% on-premise and \$0.05/			airline sales								
		}	airline sales		}	drink on airline sales											
Utah	0.410	yes	>3.2%-sold through	GC	yes		GC	yes		2,550	33,049	12.96	1,990	0.78	68,038,514	27,321	
			state store		! !												
Vermont	0.265	i	6% to 8% alcohol-	0.55		>16%-sold through state	GC	no	10% on-premise	624	18,614	29.83	427	0.68	20,362,386	32,717	
			\$0.55; 10% on-			store, 10% on-premise			sales tax								
			premise sales tax			sales tax											
Virginia	0.260	yes		1.51		<4%-\$0.2565/gal and	GC	yes		7,643	160,703	21.03	10,750	1.41	283,684,554	37,503	
		į	; !		į	>14%-sold through			; !								
						state store											
Washing-	0.261	yes		0.87	yes	>14%-\$1.72/gal	GC	yes*		6,396	240,744	37.64	10,754	1.68	223,232,089	35,479	
ton			 						 								
West	0.180	yes		1.00	yes	5% local tax	GC	yes		1,818	9,053	4.98	12,893	7.09	47,925,584	26,419	
Virginia			! !						! ! !								
Wisconsin	0.060	yes		0.25	yes	>14%-\$0.45/gal	3.25	yes		5,557	50,782	9.14	1,431	0.26	183,948,002	33,278	
Wyoming	0.020	yes		GC	yes		GC	yes		515	1,648	3.20	-	-	18,980,862	37,305	
Total										1							
50 states	0.188**			0.69**			3.75**			298,817	4,925,400	16.48 ^a	406,224	1.36 ^a	10,190,203,126	34,435 ^a	
Detail may	not add to	totals du	e to rounding.														

Detail may not add to totals due to rounding.

Per capita tax collection amounts are computations based on July 1, 2006 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, 2005 population estimates of the Bureau of the Census.

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

^{**}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

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