

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

State	Types of Alcoholic Beverages Taxes									Pop- ulation as of 7/1/2006 [1,000s]	Alcoholic beverages collections [excise taxes and licenses] 2005-06				Personal income for calendar year 2005	
	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 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		Amount [\$1,000s]	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]		
Alabama	0.530	yes	\$0.52/gal local tax	1.70	yes	>14% sold through state store	GC	yes	-----	4,599	120,662	26.24	2,429	0.53	134,736,150	29,623
Alaska	1.070	n.a.	\$0.35/gal small breweries	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
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
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	2,811	45,541	16.20	1,581	0.56	74,058,558	26,681
California	0.200	yes	-----	0.20	yes	sparkling wine-\$0.30/gal	3.30	yes	>50%-\$6.60/gal	36,458	318,276	8.73	45,927	1.26	1,335,386,437	36,936
Colorado	0.080	yes	-----	0.32	yes	-----	2.28	yes	-----	4,753	33,217	6.99	5,756	1.21	174,918,931	37,510
Connecticut	0.190	yes	-----	0.60	yes	>21% and sparkling wine-\$1.50/gal	4.50	yes	<7%-\$2.05/gal	3,505	41,068	11.72	6,226	1.78	165,890,490	47,388
Delaware	0.160	n.a.	-----	0.97	n.a.	-----	5.46	n.a.	<25%-\$3.64/gal	853	14,238	16.68	706	0.83	31,218,334	37,088
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	18,090	642,926	35.54	35,855	1.98	604,131,000	34,001
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	9,364	156,124	16.67	795	0.08	282,321,951	30,914
Hawaii	0.930	yes	\$0.54/gal draft beer	1.38	yes	sparkling wine-\$2.12/gal; wine coolers-\$0.85/gal	5.98	yes	-----	1,285	45,955	35.75	-	-	43,913,459	34,489
Idaho	0.150	yes	>4%-\$0.45/gal	0.45	yes	-----	GC	yes	-----	1,466	7,089	4.83	1,514	1.03	40,706,031	28,478
Illinois	0.185	yes	\$0.16/gal-Chicago \$0.06/gal-Cook Co.	0.73	yes	>20%-\$4.50/gal; \$0.246/gal-Chicago; \$0.16-\$0.30/gal-Cook Co.	4.50	yes	<20%-\$0.73/gal; \$1.845/gal-Chicago \$2.00/gal-Cook Co.	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	31,173
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
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	2,764	95,867	34.68	2,592	0.94	90,320,478	32,866
Kentucky	0.080	yes*	11% wholesale tax	0.50	yes*	11% wholesale tax	1.92	yes*	<6%-\$0.25/gal; \$0.05/case and 11% wholesale tax	4,206	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; >24% and sparkling wine-\$1.59/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% 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	-----	1,322	14,090	10.66	3,593	2.72	40,611,518	30,808
Maryland	0.090	yes	\$0.2333/gal-Garrett County	0.40	yes	-----	1.50	yes	-----	5,616	27,943	4.98	1,009	0.18	234,609,327	41,972

TABLE 10. -Continued

State	Types of Alcoholic Beverages Taxes									Pop- ulation as of 7/1/2006 [1,000s]	Alcoholic beverages collections [excise taxes and licenses] 2005-06				Personal income for calendar year 2005	
	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 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		Amount [\$1,000s]	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]		
Massachu- setts	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	6,437	69,526	10.80	2,892	0.45	279,859,976	43,501
Michigan	0.200	yes	-----	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; 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	5,167	70,938	13.73	1,557	0.30	191,175,389	37,290
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	yes	-----	0.30	yes	-----	2.00	yes	-----	5,843	29,543	5.06	4,125	0.71	181,066,380	31,231
Montana	0.140	n.a.	-----	1.06	n.a.	>16%-sold through state stores	GC	n.a.	-----	945	23,574	24.96	1,948	2.06	27,121,828	29,015
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; >22%-\$3.60/gal	3.60	yes	<14%-\$0.70/gal; <21%-\$1.30/gal	2,496	38,262	15.33	-	-	86,224,092	35,744
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 Jersey	0.120	yes	-----	0.70	yes	-----	4.40	yes	-----	8,725	101,965	11.69	12,844	1.47	381,465,653	43,831
New Mexico	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
New York	0.110	yes	\$0.12/gal-NY City	0.19	yes	-----	6.44	yes	<=24%-\$2.54/gal; \$1.00/gal-NY City	19,306	191,681	9.93	43,672	2.26	771,990,323	39,967
North Carolina	0.530	yes	-----	0.79	yes	>17%-\$0.91/gal	GC	yes*	-----	8,857	232,768	26.28	14,277	1.61	269,202,945	31,041
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	636	6,341	9.97	270	0.42	19,899,318	31,357
Ohio	0.180	yes	-----	0.30	yes	>14%-\$0.98/gal; vermouth-\$1.08/gal; sparkling wine-\$1.48/gal	GC	yes	-----	11,478	91,855	8.00	29,757	2.59	365,452,937	31,860
Oklahoma	0.400	yes	<3.2%-\$0.36/gal; 13.5% on-premise	0.72	yes	>14%-\$1.40/gal; sparkling wine-\$2.08/gal 13.5% on-premise	5.56	yes	13.5% on-premise	3,579	74,304	20.76	5,065	1.42	106,118,631	29,948
Oregon	0.080	n.a.	-----	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- vania	0.080	yes	-----	GC	yes	-----	GC	yes	-----	12,441	249,194	20.03	15,606	1.25	433,400,252	34,937
Rhode Island	0.100	yes	\$0.04/case whole- sale tax	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
South Carolina	0.770	yes	-----	0.90	yes	\$0.18/gal additional tax	2.72	yes	\$5.36/case, 9% surtax	4,321	143,034	33.10	8,713	2.02	120,123,354	28,285

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 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		Amount	Per capita	Amount	Per capita		
											[\$1,000s]	[\$]	[\$1,000s]	[\$]	[\$1,000s]	[\$]
South Dakota	0.280	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	782	12,654	16.18	315	0.40	25,201,170	32,523
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	6,039	105,470	17.47	1,145	0.19	184,442,901	30,969
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	23,508	680,748	28.96	51,931	2.21	744,270,328	32,460
Utah	0.410	yes	>3.2%-sold through state store	GC	yes	-----	GC	yes	-----	2,550	33,049	12.96	1,990	0.78	68,038,514	27,321
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	GC	no	10% on-premise sales tax	624	18,614	29.83	427	0.68	20,362,386	32,717
Virginia	0.260	yes	-----	1.51	yes	<4%-\$0.2565/gal and >14%-sold through state store	GC	yes	-----	7,643	160,703	21.03	10,750	1.41	283,684,554	37,503
Washing- ton	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
West Virginia	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
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 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 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

U.S. Census Bureau, Governments Division. *Table NST-EST2006-01-State Population Estimates: July 1, 2006*, Population Division, released December 22, 2006.

U.S. Census Bureau, Governments Division. *State Government Tax Collections: 2006*.

Bureau of Economic Analysis. *Table SA1-3, Regional Economic Information System*, March 27, 2007 release.