

**TABLE 10. ALCOHOLIC BEVERAGES TAX RATES and NET COLLECTIONS and PERSONAL INCOME BY STATE**  
 [Excise tax rates are as of January 1, 2008]

State	Types of Alcoholic Beverages Taxes									Pop- ulation as of 7/1/2008 [1,000s]	Alcoholic beverages collections [excise taxes and licenses] 2007-08				Personal income for calendar year 2007	
	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 ap- plied	Other applicable taxes	State Excise tax rate [\$ per gal]	Sales taxes ap- plied	Other applicable taxes	State Excise tax rate [\$ per gal]	Sales taxes ap- plied	Other applicable taxes		Amount	Per capita	Amount	Per capita		
											[\$1,000s]	[\$]	[\$1,000s]	[\$]	[\$1,000s]	[\$]
Alabama	0.5300	yes	\$0.52/gal local tax	1.70	yes	>14% sold through state store	GC	yes	-----	4,662	164,827	35.36	3,431	0.74	149,991,303	32,419
Alaska	1.0700	n.a.	-----	2.50	n.a.	-----	12.80	n.a.	<21%-\$2.50/gal	686	39,103	56.98	1,924	2.80	27,272,807	40,042
Arizona	0.1600	yes	-----	0.84	yes	-----	3.00	yes	-----	6,500	64,556	9.93	11,994	1.85	208,603,166	32,833
Arkansas	0.2300	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	2,855	42,843	15.00	1,959	0.69	85,418,388	30,177
California	0.2000	yes	-----	0.20	yes	sparkling wine-\$0.30/gal	3.30	yes	>50%-\$6.60/gal	36,757	327,260	8.90	47,839	1.30	1,520,754,918	41,805
Colorado	0.0800	yes	-----	0.32	yes	-----	2.28	yes	-----	4,939	35,472	7.18	6,085	1.23	199,483,375	41,192
Connecticut	0.1900	yes	-----	0.60	yes	>21% and sparkling wine-\$1.50/gal	4.50	yes	<7%-\$2.05/gal	3,501	42,311	12.08	6,478	1.85	191,877,079	54,981
Delaware	0.1600	n.a.	-----	0.97	n.a.	-----	5.46	n.a.	<25%-\$3.64/gal	873	14,735	16.88	804	0.92	34,574,839	40,112
Florida	0.4800	yes	\$0.267/12 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	18,328	609,185	33.24	36,833	2.01	699,176,462	38,417
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	9,686	165,640	17.10	2,343	0.24	319,018,383	33,499
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	-----	1,288	45,620	35.41	-	-	50,125,395	39,242
Idaho	0.1500	yes	>4%-\$0.45/gal	0.45	yes	-----	GC	yes	-----	1,524	7,562	4.96	1,655	1.09	47,582,780	31,804
Illinois	0.1850	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.	12,902	158,067	12.25	11,488	0.89	526,006,245	41,012
Indiana	0.1150	yes	-----	0.47	yes	>21%-\$2.68/gal	2.68	yes	<15%-\$0.47/gal	6,377	44,707	7.01	10,719	1.68	210,447,553	33,215
Iowa	0.1900	yes	-----	1.75	yes	<5%-\$0.19/gal	GC	yes	-----	3,003	14,449	4.81	10,704	3.56	104,168,446	34,916
Kansas	0.1800	-----	>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	2,802	106,299	37.94	2,653	0.95	101,444,002	36,525
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	4,269	107,507	25.18	6,136	1.44	130,580,989	30,824
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	<6%-\$0.32/gal	4,411	54,993	12.47	-	-	153,503,932	35,100
Maine	0.3500	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	-----	1,316	20,673	15.70	4,148	3.15	44,711,062	33,991

TABLE 10. -Continued

State	Types of Alcoholic Beverages Taxes									Pop-ulation as of 7/1/2008 [1,000s]	Alcoholic beverages collections [excise taxes and licenses] 2007-08				Personal income for calendar year 2007	
	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]	[\$]
Maryland	0.0900	yes	\$0.2333/gal-Garrett County	0.40	yes	-----	1.50	yes	-----	5,634	28,966	5.14	1,022	0.18	261,114,676	46,471
Massachusetts	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	6,498	71,935	11.07	3,081	0.47	316,895,851	48,995
Michigan	0.2000	yes	-----	0.51	yes	>16%-\$0.76/gal	GC	yes	-----	10,003	138,779	13.87	14,124	1.41	345,940,023	34,423
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	5,220	72,563	13.90	1,682	0.32	213,021,512	41,105
Mississippi	0.4268	yes	-----	0.35	yes	>14% and sparkling wine-sold through the state	GC	yes	-----	2,939	42,092	14.32	2,929	1.00	83,367,863	28,541
Missouri	0.0600	yes	-----	0.30	yes	-----	2.00	yes	-----	5,912	31,173	5.27	4,771	0.81	199,655,237	33,964
Montana	0.1400	n.a.	-----	1.06	n.a.	>16%-sold through state stores	GC	n.a.	-----	967	27,166	28.08	2,944	3.04	31,783,449	33,225
Nebraska	0.3100	yes	-----	0.95	yes	-----	3.75	yes	-----	1,783	26,254	14.72	453	0.25	64,359,930	36,372
Nevada	0.1600	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	2,600	40,401	15.54	-	-	101,798,979	39,853
New Hampshire	0.3000	n.a.	-----	GC	n.a.	-----	GC	n.a.	-----	1,316	12,508	9.51	3,061	2.33	54,640,414	41,639
New Jersey	0.1200	yes	-----	0.70	yes	-----	4.40	yes	-----	8,683	104,104	11.99	7,804	0.90	428,424,936	49,511
New Mexico	0.4100	yes	-----	1.70	yes	>14%-\$5.68/gal	6.06	yes	-----	1,984	41,230	20.78	-	-	60,318,370	30,706
New York	0.1100	yes	\$0.12/gal-NY City	0.19	yes	-----	6.44	yes	<=24%-\$2.54/gal; \$1.00/gal-NY City	19,490	205,253	10.53	61,082	3.13	900,818,677	46,364
North Carolina	0.5300	yes	-----	0.79	yes	>17%-\$0.91/gal	GC	yes*	-----	9,222	260,382	28.23	14,751	1.60	305,022,357	33,735
North Dakota	0.1600	-----	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	641	6,916	10.78	247	0.39	23,016,715	36,082
Ohio	0.1800	yes	-----	0.30	yes	>14%-\$0.98/gal; vermouth-\$1.08/gal; sparkling wine-\$1.48/gal	GC	yes	-----	11,486	92,696	8.07	38,668	3.37	395,614,450	34,468
Oklahoma	0.4000	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	3,642	86,433	23.73	5,030	1.38	126,272,950	34,997
Oregon	0.0800	n.a.	-----	0.67	n.a.	>14%-\$0.77/gal	GC	n.a.	-----	3,790	15,543	4.10	2,999	0.79	131,277,786	35,143
Pennsylvania	0.0800	yes	-----	GC	yes	-----	GC	yes	-----	12,448	277,427	22.29	16,458	1.32	481,806,170	38,793

TABLE 10. -Continued

State	Types of Alcoholic Beverages Taxes									Pop- ulation as of 7/1/2008 [1,000s]	Alcoholic beverages collections [excise taxes and licenses] 2007-08				Personal income for calendar year 2007	
	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 ap- plied	Other applicable taxes	State Excise tax rate [\$ per gal]	Sales taxes ap- plied	Other applicable taxes	State Excise tax rate [\$ per gal]	Sales taxes ap- plied	Other applicable taxes		Amount	Per capita	Amount	Per capita		
											[\$1,000s]	[\$]	[\$1,000s]	[\$]	[\$1,000s]	[\$]
Rhode Island	0.1000	yes	\$0.04/case whole- sale tax	0.60	yes	sparkling wine-\$0.75/gal	3.75	yes	-----	1,051	11,495	10.94	266	0.25	41,945,840	39,829
South Carolina	0.7700	yes	-----	0.90	yes	\$0.18/gal additional tax	2.72	yes	\$5.36/case, 9% surtax	4,480	150,065	33.50	7,377	1.65	137,006,487	31,103
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	804	13,808	17.17	319	0.40	28,453,696	35,760
Tennessee	0.1400	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	6,215	116,189	18.70	12,222	1.97	205,350,394	33,395
Texas	0.1900	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	24,327	784,069	32.23	52,864	2.17	884,190,552	37,083
Utah	0.4100	yes	>3.2%-sold through state store	GC	yes	-----	GC	yes	-----	2,736	39,697	14.51	1,934	0.71	79,617,867	29,831
Vermont	0.2650	yes	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	621	19,812	31.89	382	0.61	23,267,195	37,483
Virginia	0.2600	yes	-----	1.51	yes	<4%-\$0.2565/gal and >14%-sold through state store	GC	yes	-----	7,769	175,654	22.61	11,335	1.46	321,245,259	41,727
Washing- ton	0.2610	yes	-----	0.87	yes	>14%-\$1.72/gal	GC	yes*	-----	6,549	266,939	40.76	11,217	1.71	265,738,395	41,203
West Virginia	0.1800	yes	-----	1.00	yes	5% local tax	GC	yes	-----	1,814	9,465	5.22	16,327	9.00	53,181,269	29,385
Wisconsin	0.0600	yes	-----	0.25	yes	>14%-\$0.45/gal	3.25	yes	-----	5,628	54,789	9.74	1,360	0.24	203,083,544	36,272
Wyoming	0.0200	yes	-----	GC	yes	-----	GC	yes	-----	533	1,633	3.07	-	-	24,617,609	47,047
Total 50 states	0.1880 <sup>+</sup>	-----	-----	0.69 <sup>+</sup>	-----	-----	3.75 <sup>+</sup>	-----	-----	303,468	5,291,245	17.44 <sup>a</sup>	463,902	1.53 <sup>a</sup>	11,597,589,576	38,568 <sup>a</sup>

Detail may not add to totals due to rounding.

Per capita tax collection amounts are computations based on July 1, 2008 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, 2007 population estimates of the Bureau of the Census.

\*Sales tax is applied to on-premise sales only. North Carolina imposes a sales tax of 6.75% (7% effective April 1, 2008) 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

<sup>a</sup>Weighted 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-EST2008-01-State Population Estimates: July 1, 2008*, Population Division, released December 22, 2008.

U.S. Census Bureau, Governments Division. *State Government Tax Collections: 2008*.

Bureau of Economic Analysis. *Table SA1-3*, Regional Economic Information System, March 24, 2009 release.