

State Alcohol Taxes As of July 1, 2009¹

2009's noteworthy changes in bold

State	Spirit Tax (Per Gallon)	Table Wine Tax (Per Gallon)	Beer Tax (Per Gallon)	Taxes Last Raised ²
Alabama	\$18.78(a)	\$1.70	\$1.05 (h)	1982
Alaska	\$12.80	\$2.50	\$1.07	2002
Arizona	\$3.00	\$0.84	\$0.16	1983
Arkansas	\$2.58	\$0.77	\$0.21	2001
California	\$3.30	\$0.20	\$0.20	1991
Colorado	\$2.28	\$0.28	\$0.08	1976
Connecticut	\$4.50	\$0.60	\$0.20	1989
Delaware	\$3.75	\$0.97	\$0.16	1990
Florida	\$6.50	\$2.25	\$0.48	1999
Georgia	\$3.79	\$1.51	\$1.01(i)	1964
Hawaii	\$5.98	\$1.38	\$0.93	1998
Idaho	\$10.96(a)	\$0.45	\$0.15	1961
Illinois	\$8.55	\$0.73	\$0.185	1999
Indiana	\$2.68	\$0.47	\$0.115	1981
Iowa	\$12.47(a)	\$1.75	\$0.19	1986
Kansas	\$2.50	\$0.30	\$0.18	1987
Kentucky	\$6.46(b)	\$0.50(b)	\$0.08(b)	1982
Louisiana	\$2.50	\$0.11	\$0.32	1948
Maine	\$5.21(a)	\$0.60	\$0.35	1986
Maryland	\$1.50	\$0.40	\$0.09	1972
Massachusetts	\$4.05	\$0.55	\$0.11	1975
Michigan	\$10.91(a)	\$0.51	\$0.20	1966
Minnesota	\$5.08	\$0.30	\$0.15	1987
Mississippi	\$6.75(a)	\$0.427	\$0.427	1986
Missouri	\$2.00	\$0.42	0.06	1971
Montana	\$8.62(a)	\$1.06	\$0.14	1992
Nebraska	\$3.75	\$0.95	\$0.31	2003
Nevada	\$3.60	\$0.70	\$0.16	2003
New Hampshire	(d)	(c)	\$0.30	1991
New Jersey	\$5.50	\$0.875	\$0.12	1992
New Mexico	\$6.06	\$1.70	\$0.41	1993
New York	\$6.44	\$0.30	\$0.14	2001
North Carolina	\$13.39(a)	\$0.79	\$0.53	1969
North Dakota	\$2.50	\$0.50	\$0.16	1967
Ohio	\$9.04(a)	\$0.32	\$0.18	1993
Oklahoma	\$5.56	\$0.72	\$0.40	1987
Oregon	\$24.63(a)	\$0.67	\$0.0839	1977
Pennsylvania	\$6.54(a)	(c)	\$0.08	1947
Rhode Island	\$3.75	\$0.60	\$0.11	1989

South Carolina	\$4.97(g)	\$1.08	\$0.77	1969
South Dakota	\$3.93(f)	\$0.93(f)	\$0.27	1988
Tennessee	\$4.46	\$1.21	\$0.14(e)	2002
Texas	\$2.40	\$0.204	\$0.20	1984
Utah	\$11.41(a)	(c)	\$0.41	2003
Vermont	\$0.68(a)	\$0.55	\$0.265	1981
Virginia	\$20.13(a)	\$1.51	\$0.2565	1993
Washington	\$26.45(a)	\$0.87	\$0.26	1997
West Virginia	\$1.85(a)	\$1.00	\$0.18	1966
Wisconsin	\$3.25	\$0.25	\$0.06	1969
Wyoming	(d)	(c)	\$0.019	1935
Washington DC	\$1.50	\$0.30	\$0.09	1989

(a) States where the state government controls all sales. The implied excise tax rate is calculated using methodology designed by the Distilled Spirits Council of the United States (DISCUS).

(b) There is an additional 11% wholesale sales tax on all alcoholic beverages.

(c) All wine sales are through state-run stores. Revenue in these states is generated from various taxes, fees and net profits.

(d) Control state where the implied excise tax rate as calculated by DISCUS is less than zero.

(e) There is an additional 17% wholesale tax on beer.

(f) There is an additional 2% wholesale tax on wine and spirits.

(g) Includes a wholesale tax of \$5.36 per case.

(h) Includes a local rate of \$0.52 per gallon statewide.

(i) Includes a local rate of \$0.53 per gallon statewide.

¹ Source: American Petroleum Institute, state revenue departments, Distilled Spirits Council of the U.S., Commerce Clearing House, and Tax Foundation. www.taxfoundation.org

² Source: The Beer Institute & State Revenue Departments.