

## STATE TAX RATES ON BEER

(January 1, 2015)

	EXCISE TAX RATES (\$ per gallon)	GENERAL SALES TAX APPLIES	OTHER TAXES
Alabama	\$0.53	Yes	\$0.52/gallon local tax statewide
Alaska	1.07	n.a.	
Arizona	0.16	Yes	
Arkansas	0.23	Yes	3% off- 10% on-premise tax
California	0.20	Yes	
Colorado	0.08	Yes	
Connecticut	0.24	Yes	
Delaware	0.16	n.a.	
Florida	0.48	Yes	
Georgia	0.32	Yes	\$0.53/gallon local tax
Hawaii	0.93	Yes	\$0.54/gallon draft beer
Idaho	0.15	Yes	over 4% - \$0.45/gallon
Illinois	0.231	Yes	\$0.29/gallon in Chicago and \$0.09/gallon in Cook County
Indiana	0.115	Yes	
Iowa	0.19	Yes	
Kansas	0.18	--	over 3.2% - {8% off- and 10% on-premise}, under 3.2% - 4.23% sales tax
Kentucky	0.08	Yes	11% wholesale tax (1)
Louisiana	0.32	Yes	\$0.048/gallon local tax
Maine	0.35	Yes	7% on-premise saales tax
Maryland	0.09	--	9% sales tax
Massachusetts	0.11		0.57% on private club sales
Michigan	0.20	Yes	
Minnesota	0.15	--	under 3.2% - \$0.077/gallon, 9% sales tax
Mississippi	0.4268	Yes	
Missouri	0.06	Yes	
Montana	0.14	n.a.	
Nebraska	0.31	Yes	
Nevada	0.16	Yes	
New Hampshire	0.30	n.a.	
New Jersey	0.12	Yes	
New Mexico	0.41	Yes	
New York	0.14	Yes	additional \$0.12/gallon in New York City
North Carolina	0.6171	Yes	
North Dakota	0.16	--	7% state sales tax, bulk beer \$0.08/gal.
Ohio	0.18	Yes	
Oklahoma	0.40	Yes	under 3.2% - \$0.36/gallon; 13.5% on-premise
Oregon	0.08	n.a.	
Pennsylvania	0.08	Yes	
Rhode Island (2)	0.11	Yes	\$0.04/case wholesale tax
South Carolina	0.77	Yes	
South Dakota	0.27	Yes	
Tennessee	1.29	Yes	Excise Barrelage Tax and Wholesale Tax
Texas	0.20	Yes	14.95% on-premise and \$0.05/drink on airline sales
Utah	0.41	Yes	over 3.2% - sold through state store
Vermont	0.265	Yes	more than 6% alcohol - \$0.55; 10% on-premise sales tax
Virginia	0.26	Yes	
Washington	0.26	Yes	
West Virginia	0.18	Yes	
Wisconsin	0.06	Yes	
Wyoming	0.02	Yes	
Dist. of Columbia	0.09	Yes	9% off- and on-premise sales tax
U.S. Median	\$0.20		

Source: Compiled by FTA from state sources.

Note: n.a. = not applicable. These 5 states do not have a general sales tax.

(1) Kentucky wholesale GRT is scheduled to decrease to 10.75% on July 1, 2015.

(2) Rhode Island tax rate is scheduled to decrease to 10c per gallon [\$3.00/bbl] on July 1, 2015.