

TAX BRIEFS - LICENSE STATE**ALASKA**

General Sales Tax:State - 0%
Local - 0%-8%**Spirits:**+ \$12.80/gallon (\$16.00/P.G.)
\$2.50/gallon - Not over 21% alcohol (\$12.50/P.G.)
+ 0%-8% sales tax**Wine:**+ \$2.50/gallon (\$11.36/P.G.)
+ 0%-8% sales tax**Beer:**+ \$1.07/gallon (\$11.38/P.G.)
\$0.35/gallon (\$3.72/P.G.) (Small Breweries)
+ 0%-8% sales tax

Alaska state and local collections (\$/proof gallon): Spirits \$20.57, wine \$14.61, beer \$12.76. Includes excise taxes, general sales taxes, license and other fees, fines and penalties. Average revenue per wine gallon converted at 36.9%, 11.45% and 4.65% alcohol by volume, respectively.

TAX BRIEFS - LICENSE STATE**ARIZONA****General Sales Tax:**State – 5.6%
Local - 0%-3.0%***Spirits:**+ \$3.00/gallon (\$3.75/P.G.)
+ 5.6%-8.6% sales tax**Wine:**+ \$0.84/gallon - Not over 24% alcohol (\$3.82/P.G.)
\$0.25/ 8 oz. - Over 24% alcohol (\$8.00/P.G.)
+ 5.6%-8.6% sales tax**Beer:**+ \$0.16/gallon (\$1.70/P.G.)
+ 5.6%-8.6% sales tax

* 0%-5% in restaurants and bars.

Arizona state and local collections (\$/proof gallon): Spirits \$17.91, wine \$21.63, beer \$14.65. Includes excise taxes, general sales taxes, license and other fees, fines and penalties. Average revenue per wine gallon converted at 36.9%, 11.45% and 4.65% alcohol by volume, respectively.

TAX BRIEFS - LICENSE STATE

ARKANSAS

General Sales Tax:

State - 6.5%
Local - 0%-3%

Spirits:

- + \$2.50/gallon - 21% alcohol by weight and over (\$3.13/P.G.)
- + \$1.00/gallon - More than 5% but less than 21% alcohol by weight (\$2.86/P.G.)
- + \$0.50/gallon - From 0.5% to 5% alcohol by weight (coolers) (\$5.56/P.G.)
- + \$0.20/case - 21% alcohol by weight and over (\$0.11/P.G.)
- + \$0.05/case - Less than 21% alcohol by weight (\$0.11/P.G.)
- + 3% retail tax (off-premise)
- + 10% gross receipts tax (on-premise)
- + 4% additional gross receipts tax (on-premise)
- + 6.5%-9.5% sales tax

Wine:

- + \$0.75/gallon - Over 5% alcohol by weight (\$3.41/P.G.)
- + \$0.25/gallon - 0.5%-5% alcohol by weight (coolers) (\$2.78/P.G.)
- + \$0.05/case enforcement tax (\$0.10/P.G.)
- + 3% retail tax (off-premise)
- + 10% gross receipts tax (on-premise private clubs)
- + 6.5%-9.5% sales tax

Beer:

- + \$7.50/32 gallons-Beer-over 3.2% and under 5% alcohol by weight (\$2.34/P.G.)*
- + \$5.00/32 gallons-Beer-3.2% alcohol by weight or less (\$1.95/P.G.)**
- + \$0.20/gallon - Malt liquor (\$2.00/P.G.)*
- + \$0.25/ 32 gallons enforcement tax - Beer (\$0.08/P.G.)
- + 10% gross receipts tax (on-premise private clubs, if not holding a beer permit)
- + 1% retail tax (off-premise)
- + 6.5%-9.5% sales tax

* Proof gallon rate assumes 5% alcohol by volume.

** Proof gallon rate assumes 4% alcohol by volume.

Arkansas state and local collections (\$/proof gallon): Spirits \$19.12, wine \$14.37, beer \$11.20. Includes excise taxes, general sales taxes, license and other fees, fines and penalties. Average revenue per wine gallon converted at 36.9%, 11.45% and 4.65% alcohol by volume, respectively.

TAX BRIEFS - LICENSE STATE**CALIFORNIA****General Sales Tax:**State – 7.25%*
Local – 0.25-3.0%**Spirits:**+ \$3.30/gallon - Not over 100 proof (\$4.12/P.G.)
+ \$6.60/gallon - Over 100 proof (\$6.00/P.G.)**
+ 7.25%-10.25% sales tax**Wine:**+ \$0.20/gallon - Still wine and hard cider (\$0.91/P.G.)
+ \$0.30/gallon - Sparkling and Champagne (\$1.36/P.G.)
+ 7.25%-10.25% sales tax**Beer:**+ \$0.20/gallon (\$2.13/P.G.)
+ 7.25%-10.25% sales tax

* Includes statewide 1.25% local sales tax.

** Proof gallon rate assumes an alcohol content of 55% by volume.

California state and local collections (\$/proof gallon): Spirits \$22.66, wine \$15.12, beer \$14.79. Includes excise taxes, general sales taxes, license and other fees, fines and penalties. Average revenue per wine gallon converted at 36.9%, 11.45% and 4.65% alcohol by volume, respectively.



TAX BRIEFS - LICENSE STATE

COLORADO

General Sales Tax:

State – 2.9%
Local – 0.0%-10.0%

Spirits:

+ \$0.6026/liter (\$2.85/P.G.)
+ 2.9%-12.9% sales tax

Wine:

+ \$0.0833/liter - Non-native (\$1.43/P.G.) (includes 1¢/ liter surcharge)
\$0.0733/liter - Native (\$1.26/P.G.) (plus graduated rate of 5¢, 3¢, 1¢/ liter surcharge)
+ 2.9%-12.9% sales tax

Beer:

+ \$0.08/gallon (\$0.85/P.G.)
+ 2.9%-12.9% sales tax

Colorado state and local collections (\$/proof gallon): Spirits \$15.42, wine \$20.15, beer \$11.67. Includes excise taxes, general sales taxes, license and other fees, fines and penalties. Average revenue per wine gallon converted at 36.9%, 11.45% and 4.65% alcohol by volume, respectively. Local sales tax rate is between 0.25%-5.0% for counties and between 1.0%-5.5% for cities.

TAX BRIEFS - LICENSE STATE**CONNECTICUT****General Sales Tax:**State – 6.35%
Local - 0%**Spirits:**+ \$5.94/gallon (\$7.43/P.G.)
\$2.71/gallon - Coolers not over 7% alcohol (\$28.79/P.G.)
+ 6.35% sales tax
+ 5¢ container deposit for 50ml bottles**Wine:**+ \$0.792/gallon - Not over 21% alcohol by weight (\$3.60/P.G.)
\$1.98/gallon - Over 21% alcohol by weight and Sparkling (\$4.13/P.G.* and \$9.00/P.G.)
\$0.264/gallon - Under 7% alcohol by weight on Cider (2.81/P.G.)
+ 6.35% sales tax**Beer:**+ \$7.20/barrel (\$2.47/P.G.)
+ 6.35% sales tax
+ 5¢ container deposit

* Proof gallon rate for wine over 21% alcohol by weight assumes alcohol content of 24% by volume.

Connecticut state and local collections (\$/proof gallon): Spirits \$21.08, wine \$15.33, beer \$15.49. Includes excise taxes, general sales taxes, license and other fees, fines and penalties. Average revenue per wine gallon converted at 36.9%, 11.45% and 4.65% alcohol by volume, respectively.



TAX BRIEFS - LICENSE STATE

DELAWARE

General Sales Tax:

State - 0%

Local - 0%

Spirits:

+ \$4.50/gallon - Over 25% alcohol (\$5.63/P.G.)
+ \$3.00/gallon - 25% alcohol or less (\$7.50/P.G.)

Wine:

+ \$1.63/gallon (\$7.41/P.G.)

Beer:

+ \$8.15/barrel (\$2.80/P.G.)
+ 5¢ container deposit

Delaware state and local collections (\$/proof gallon): Spirits \$5.40, wine \$5.81, beer \$2.20. Includes excise taxes, general sales taxes, license and other fees, fines and penalties. Average revenue per wine gallon converted at 36.9%, 11.45% and 4.65% alcohol by volume, respectively.



TAX BRIEFS - LICENSE STATE

DISTRICT OF COLUMBIA

General Sales Tax:

Sales tax rate - 10% (off-premise) or 10% (on-premise)*

Spirits:

- + \$1.50/gallon (\$1.88/P.G.)
- + 10% sales tax

Wine:

- + \$0.30/gallon - 14% or less alcohol (\$1.36/P.G.)
- + \$0.45/gallon - Champagne and sparkling (\$2.05/P.G.)
- + \$0.40/gallon - Over 14% alcohol (\$1.11/P.G.)
- + 10% sales tax

Beer:

- + \$2.79/barrel (\$0.96/P.G.)
- + 10% sales tax

* General sales tax rate for most goods except beverage alcohol is 6%.

District of Columbia collections (\$/proof gallon): Spirits \$38.98, wine \$30.50, beer \$44.08. Includes excise taxes, general sales taxes, license and other fees, fines and penalties. Average revenue per wine gallon converted at 36.9%, 11.45% and 4.65% alcohol by volume, respectively.

TAX BRIEFS - LICENSE STATE**FLORIDA****General Sales Tax:**State - 6%
Local - 0%-1%**Spirits:**+ \$6.50/gallon - 17.259% to 55.780% alcohol (\$8.13/P.G.)
\$2.25/gallon - Less than 17.259% alcohol (\$16.07/P.G.)*
\$9.53/gallon - 55.780% alcohol and over (\$8.29/P.G.)**
+ 6%-7% sales tax**Wine:**+ \$2.25/gallon - Less than 17.259% alcohol (\$10.23/P.G.)
\$3.00/gallon - 17.259% alcohol and over (\$8.33/P.G.)
\$3.50/gallon - Naturally Sparkling wine (\$15.91/P.G.)
\$2.25/gallon - Wine Coolers (not more than 6% alcohol) (\$25.00/P.G.)
+ 6%-7% sales tax**Beer:**+ \$0.48/gallon - containers of one gallon or more (\$5.11/P.G.)
\$0.06/pint or fraction thereof - containers of less than one gallon (\$6.81/P.G.)***
+ 6%-7% sales tax

* Proof gallon rate assumes an alcohol content of 7% by volume.

** Proof gallon rate assumes an alcohol content of 57.5% by volume.

*** Proof gallon rate assumes beer bought in 12 oz. containers.

Florida state and local collections (\$/proof gallon): Spirits \$24.37, wine \$23.13, beer \$15.97. Includes excise taxes, general sales taxes, license and other fees, fines and penalties. Average revenue per wine gallon converted at 36.9%, 11.45% and 4.65% alcohol by volume, respectively.

TAX BRIEFS - LICENSE STATE

GEORGIA

General Sales Tax:

State - 4%
Local - 0%-2%

Spirits:

+ \$1.00/liter (\$4.73/P.G.)*
 \$1.40/liter - Alcohol (\$6.62/P.G.)**
 + 3% local optional excise tax (on-premise)
 + \$0.22/liter (local tax) (\$1.04/P.G.)
 + 4%-6% sales tax

Wine:

+ \$0.40/liter - Not over 14% alcohol (\$6.88/P.G.)*
 \$0.67/liter - Over 14% and less than 21% alcohol (\$7.05/P.G.)
 + \$0.22/liter (local tax) (\$1.00/P.G.)
 + 4%-6% sales tax

Beer:

+ \$0.045 - 12 ounce containers (\$5.11/P.G.)
 \$10.00/barrel - Bulk beer (\$3.43/P.G.)
 + \$0.05 (local tax) - 12 ounce containers (\$5.67/P.G.)
 \$12.00/barrel (local tax) - Bulk beer (\$4.12/P.G.)
 + 4%-6% sales tax

* Native spirits are taxed at \$0.50/liter and native wine is taxed at \$0.11/liter.

** Proof gallon rate assumes an alcohol content of 95% by volume.

Georgia state and local collections (\$/proof gallon): Spirits \$22.7, wine \$23.06, beer \$20.36. Includes excise taxes, general sales taxes, license and other fees, fines and penalties. Average revenue per wine gallon converted at 36.9%, 11.45% and 4.65% alcohol by volume, respectively.

TAX BRIEFS - LICENSE STATE**HAWAII****General Sales Tax:**State - 4%
Local - 0%**Spirits:**+ \$5.98/gallon (\$7.48/P.G.)
+ 4% sales tax**Wine:**+ \$1.38/gallon - Still (\$6.27/P.G.)
\$2.12/gallon - Sparkling (\$9.64/P.G.)
\$0.85/gallon - Cooler beverages (\$9.44/P.G.)
+ 4% sales tax**Beer:**+ \$0.93/gallon - Other than draft (\$9.89/P.G.)
\$0.54/gallon - Draft (\$5.74/P.G.)
+ 4% sales tax

Hawaii state and local collections (\$/proof gallon): Spirits \$19.58, wine \$16.10, beer \$21.03. Includes excise taxes, general sales taxes, license and other fees, fines and penalties. Average revenue per wine gallon converted at 36.9%, 11.45% and 4.65% alcohol by volume, respectively.

TAX BRIEFS - LICENSE STATE

ILLINOIS

General Sales Tax:

State - 6.25%
Local - 0%-3.50%

Spirits:

+ \$8.55/gallon (\$10.69/P.G.)
 \$1.39/gallon - 14 – less than 20% alcohol (\$3.86/P.G.)
 \$1.39/gallon - Not over 14% alcohol (\$11.58/P.G.)*
 + \$2.50/gallon in Cook County (\$2.50/P.G.)
 + \$2.68/gallon in Chicago (\$3.35/P.G.)
 + 6.25%-9.75% sales tax

Wine:

+ \$1.39/gallon - Not over 14% alcohol (\$6.32/P.G.)
 \$1.39/gallon - 14 – less than 20% alcohol (\$3.86/P.G.)
 + \$0.24/gallon in Cook County - Not over 14% alcohol (\$0.73/P.G.)
 \$0.45/gallon in Cook County - Over 14% alcohol (\$0.83/P.G.)
 + \$0.36/gallon in Chicago - Not over 14% alcohol (\$1.64/P.G.)
 \$0.89/gallon in Chicago - Over 14% alcohol (\$2.47/P.G.)
 + 6.25%-9.75% sales tax

Beer:

+ \$0.231/gallon (\$2.45/P.G.)
 + \$0.09/gallon in Cook County (\$0.64/P.G.)
 + \$0.29/gallon in Chicago (\$3.09/P.G.)
 + 6.25%-9.75% sales tax

(In-state total production and sales of up to 6.3 million gallons receive a tax credit of 75% of state excise.)

* Proof gallon rate assumes an alcohol content of 6% by volume.

Illinois state and local collections (\$/proof gallon): Spirits \$33.53, wine \$21.05, beer \$17.20. Includes excise taxes, general sales taxes, license and other fees, fines and penalties. Average revenue per wine gallon converted at 36.9%, 11.45% and 4.65% alcohol by volume, respectively.

TAX BRIEFS - LICENSE STATE**INDIANA****General Sales Tax:**

- State - 7%
- Local - 0% (0%-1% Food and Beverage Tax on-premise)

Spirits:

- + \$2.68/gallon (\$3.35/P.G.)
- + \$0.47/gallon - Mixed beverages containing not over 15% alcohol (\$3.92/P.G.)*
- + 0.3% Gross Income Tax**
- + 7% sales tax

Wine:

- + \$0.47/gallon - Not over 21% alcohol (\$2.14/P.G.)
- + \$2.68/gallon - Over 21% alcohol (\$6.09/P.G.)***
- + 0.3% Gross Income Tax**
- + 7% sales tax

Beer:

- + \$0.115/gallon (\$1.22/P.G.)
- + 0.3% Gross Income Tax**
- + 7% sales tax

* Proof gallon rate assumes an alcohol content of 6% by volume.

** The Gross Income Tax is assessed on both wholesale and retail sales.

*** Proof gallon rate assumes an alcohol content of 22% by volume.

Indiana state and local collections (\$/proof gallon): Spirits \$18.17, wine \$18.73, beer \$14.86. Includes excise taxes, general sales taxes, license and other fees, fines and penalties. Average revenue per wine gallon converted at 36.9%, 11.45% and 4.65% alcohol by volume, respectively.

TAX BRIEFS - LICENSE STATE**KANSAS****General Sales Tax:**State - 6.5%
Local - 0%-3.5%**Spirits:**

- + \$2.50/gallon (\$3.13/P.G.)
- + 8% enforcement tax (gross receipt tax (in lieu of sales tax), on packaged sales to consumers or to on-premise licensees)
- + 10% on-premise gross receipts tax (in lieu of sales tax)

Wine:

- + \$0.30/gallon - Not over 14% alcohol (\$1.36/P.G.)
- + \$0.75/gallon - Over 14% alcohol (\$2.08/P.G.)
- + \$0.15/gallon - Native wine (\$0.68/P.G.)
- + 8% enforcement tax (in lieu of sales tax) (on packaged sales to consumers or to on-premise licensees)
- + 10% on-premise gross receipts tax (in lieu of sales tax)

Beer:

- + \$0.18/gallon (\$1.91/P.G.)
- + 8% Enforcement tax (on packaged sales to consumers or to on-premise licensees)
- + 6.5%-10.0% sales tax – (if sold through Cereal Malt Beverage (CMB) retailers)
- + 10% on-premise gross receipts tax - over 3.2% alcohol*

* Percent alcohol by weight.

Kansas state and local collections (\$/proof gallon): Spirits \$17.07, wine \$23.89, beer \$17.16. Includes excise taxes, general sales taxes, license and other fees, fines and penalties. Average revenue per wine gallon converted at 36.9%, 11.45% and 4.65% alcohol by volume, respectively.



TAX BRIEFS - LICENSE STATE

KENTUCKY

General Sales Tax:

- State - 6%
- Local - 0% (up to 3% in restaurants)

Spirits:

- + \$1.92/gallon (\$2.40/P.G.)
- + \$0.12/container of ½ pint (\$2.40/P.G.)
- + \$0.25/gallon - Not over 6% alcohol (\$2.78/P.G.)
- + \$0.05/case (\$0.03/P.G.)
- + 11% wholesale tax
- + 6% sales tax
- + 0%-3% local sales tax in restaurants
- + \$0.05 per \$100 of assessed value property tax levied periodically
(In-state production up to 300,000 barrels receives 50% tax credit.)

Wine:

- + \$0.50/gallon not over 24% alcohol (\$2.27/P.G.)
- + 10% wholesale tax
- + 6% sales tax
- + 0%-3% local sales tax in restaurants

Beer:

- + \$2.50/barrel (\$0.86/P.G.)
- + 10% wholesale tax
- + 6% sales tax
- + 0%-3% local sales tax in restaurants

Kentucky state and local collections (\$/proof gallon): Spirits \$24.96, wine \$36.92, beer \$17.40. Includes excise taxes, general sales taxes, license and other fees, fines and penalties. Average revenue per wine gallon converted at 36.9%, 11.45% and 4.65% alcohol by volume, respectively.

TAX BRIEFS - LICENSE STATE

LOUISIANA

General Sales Tax:

State - 5%
Local - 0%-5.5%

Spirits:

+ \$0.80/liter (\$3.79/P.G.)
\$0.40/gallon - 6% or less alcohol (coolers) (\$4.48/P.G.)
+ 5%-10.5% sales tax

Wine:

+ \$0.20/liter - Not over 14% alcohol (\$3.44/P.G.)
\$0.40/gallon - Under 6% alcohol (coolers) (\$4.48/P.G.)
\$0.35/liter - Over 14% to 24% (\$3.68/P.G.)
\$0.55/liter - Over 24% and Sparkling (\$9.46/P.G.)*
+ 5%-10.5% sales tax

Beer:

+ \$12.50/barrel (\$4.29/P.G.)
+ \$1.50/barrel (local tax) (\$0.51/P.G.)
+ 5%-10.5% sales tax

(In-State total production of up to 30,000 barrels receives tax credit of \$5.00/barrel.)

* Proof gallon rate for sparkling.

Louisiana state and local collections (\$/proof gallon): Spirits \$14.26, wine \$17.88, beer \$14.67. Includes excise taxes, general sales taxes, license and other fees, fines and penalties. Average revenue per wine gallon converted at 36.9%, 11.45% and 4.65% alcohol by volume, respectively.

TAX BRIEFS - LICENSE STATE**MARYLAND****General Sales Tax:**State - 6%
Local - 0%**Spirits:**

- + \$1.50/gallon (\$0.3963/liter) - less than 100 proof (\$1.88/P.G.)
- + \$0.015/gallon for each 1 proof over 100 proof (\$1.50/P.G.)
- + 27% Wholesale Markup (Montgomery County only)*
- + 18% Retail Markup (Montgomery County only)*
- + 9% sales tax (in lieu of general sale tax)

Wine:

- + \$0.40/gallon (\$0.1057/liter) (\$1.82/P.G.)
- + 35% Wholesale Markup (Montgomery County only)*
- + 28% Retail Markup (Montgomery County only)*
- + 9% sales tax (in lieu of general sale tax)

Beer:

- + \$0.09/gallon (\$0.96/P.G.)
- + 9% sales tax (in lieu of general sale tax)

* Montgomery County is a control jurisdiction.

Maryland state and local collections (\$/proof gallon): Spirits \$21.26, wine \$19.73, beer \$17.72. Includes excise taxes, general sales taxes, license and other fees, fines and penalties. Average revenue per wine gallon converted at 36.9%, 11.45% and 4.65% alcohol by volume, respectively.

TAX BRIEFS - LICENSE STATE

MASSACHUSETTS

General Sales Tax:

State – 6.25%
Local - 0%

Spirits:

+ \$1.10/gallon - Not over 15% alcohol (\$9.17/P.G.)*
\$4.05/gallon - 15% to 50% alcohol (\$5.06/P.G.)
\$4.05/proof gallon - Over 50% alcohol**
+ 0.57% alcohol gross receipts tax (on-premise)
+ 6.25% on-premise sales tax

Wine:

+ \$0.55/gallon - Still and vermouth (\$2.50/P.G. and \$1.53/P.G.)
\$0.70/gallon - Sparkling and Champagne (\$3.18/P.G.)
\$0.03/gallon - Cider (\$0.30/P.G.)
+ 0.57% gross receipts tax (on-premise)
+ 6.25% on-premise sales tax

Beer:

+ \$3.30/barrel (\$1.13/P.G.)
+ 0.57% gross receipts tax (on-premise)
+ 6.25% on-premise sales tax
+ 5¢ container deposit

* Proof gallon rate assumes an alcohol content of 6% by volume.

** Proof gallon rate assumes an alcohol content of 55% by volume.

Massachusetts state and local collections (\$/proof gallon): Spirits \$14.20, wine \$6.85, beer \$6.27. Includes excise taxes, general sales taxes, license and other fees, fines and penalties. Average revenue per wine gallon converted at 36.9%, 11.45% and 4.65% alcohol by volume, respectively.

TAX BRIEFS - LICENSE STATE

MINNESOTA

General Sales Tax:

State – 6.875% (does not apply to alcohol beverages)
 Local - 0%-1.0% (up to 6% applicable to on-premise liquor sales in Minneapolis; 3% entertainment tax city-wide and 3% liquor tax in the downtown taxing district; 3% on-premise sales tax in Bloomington and 1% in St.Cloud)

Spirits:

- + \$5.03/gallon (\$1.33/liter) (\$6.29/P.G.)
\$0.08/gallon – Low-alcohol dairy cocktails not over 3.2% alcohol
\$0.14/bottle - Miniatures (\$13.18/P.G.)
- + \$0.01/bottle tax (except miniatures) (\$0.06/P.G.)
- + 9.375% special alcohol sales tax in lieu of general sales tax
- + 0%-1.5% local sales tax (off-premise)
- + 0%-6% local sales tax (on-premise)

Wine:

- + \$0.30/gallon (\$0.08/liter) - Not over 14% alcohol (\$1.38/P.G.)
\$0.95/gallon (\$0.25/liter) - Over 14% to 21% (\$2.63/P.G.)
\$1.82/gallon (\$0.48/liter) - Over 21% to 24% (\$4.13/P.G.)*
\$3.52/gallon (\$0.93/liter) - Over 24% alcohol (\$7.04/P.G.)**
\$1.82/gallon (\$0.48/liter) - Sparkling (\$8.26/P.G.)
- + \$0.01/bottle tax (except miniatures) (\$0.23/P.G.)
- + 9.375% special alcohol sales tax in lieu of general sales tax
- + 0%-1.5% local sales tax
- + 0%-6% local sales tax (on-premise)

Beer:

- + \$2.40 barrel - Not over 3.2% alcohol*** (\$0.97/P.G.)****
\$4.60/barrel - Over 3.2%*** (\$1.48/P.G.)*****
- + 9.375% special alcohol sales tax in lieu of general sales tax
- + 0%-1.5% local sales tax
- + 0%-6% local sales tax (on-premise)

(Any U.S. brewer who manufactures less than 100,000 barrels receives a \$2.00/barrel tax credit on the first 25,000 barrels.)

- * Proof gallon rate assumes an alcohol content of 22% by volume.
- ** Proof gallon rate assumes an alcohol content of 25% by volume.
- *** Percent alcohol by weight.
- **** Proof gallon rate assumes an alcohol content of 4% by volume.
- ***** Proof gallon rate assumes an alcohol content of 5% by volume.

Minnesota state and local collections (\$/proof gallon): Spirits \$26.99, wine \$20.38, beer \$17.20. Includes excise taxes, general sales taxes, license and other fees, fines and penalties. Average revenue per wine gallon converted at 36.9%, 11.45% and 4.65% alcohol by volume, respectively.

TAX BRIEFS - LICENSE STATE**MISSOURI****General Sales Tax:**

State - 4.225%
Local - 0%-3.5% (includes 0%-1/2% transportation sales tax)*

Spirits:

+ \$2.00/gallon (\$2.50/P.G.)
+ 4.225%-7.725% sales tax
+ 4.225%-8.1% sales tax in restaurants

Wine:

+ \$0.42/gallon (\$1.91/P.G.)
+ 4.225%-7.725% sales tax
+ 4.225%-8.1% sales tax in restaurants

Beer:

+ \$1.86/barrel (\$0.64/P.G.)
+ 4.225%-7.725% sales tax
+ 4.225%-8.1% sales tax in restaurants

* 3.875% on beverage alcohol in restaurants in St. Louis.

Missouri state and local collections (\$/proof gallon): Spirits \$11.21, wine \$12.84, beer \$10.39. Includes excise taxes, general sales taxes, license and other fees, fines and penalties. Average revenue per wine gallon converted at 36.9%, 11.45% and 4.65% alcohol by volume, respectively.

TAX BRIEFS - LICENSE STATE**NEBRASKA****General Sales Tax:**State – 5.5%
Local – 0.5%-2.0%**Spirits:**+ \$3.75/gallon (\$4.69/P.G.)
\$0.95/gallon - Not over 12.5% alcohol (\$7.91/P.G.)*
+ 6%-7.5% sales tax**Wine:**+ \$0.95/gallon (\$4.32/P.G.)
\$0.06/gallon - Wines produced in Nebraska farm wineries (\$0.27/P.G.)
+ 6%-7.5% sales tax**Beer:**+ \$0.31/gallon (\$3.30/P.G.)
+ 6%-7.5% sales tax

* Proof gallon rate assumes an alcohol content of 6% by volume.

Nebraska state and local collections (\$/proof gallon): Spirits \$18.98, wine \$20.42, beer \$16.03. Includes excise taxes, general sales taxes, license and other fees, fines and penalties. Average revenue per wine gallon converted at 36.9%, 11.45% and 4.65% alcohol by volume, respectively.

TAX BRIEFS - LICENSE STATE**NEVADA****General Sales Tax:**State - 6.85%*
Local - 0%-1.25%**Spirits:**+ \$3.60/gallon (\$4.50/P.G.)
\$0.70/gallon - Not over 14% alcohol (\$5.83/P.G.)**
\$1.30/gallon - Over 14% to 22% alcohol (\$3.61/P.G.)***
+ 6.85%-8.1% sales tax**Wine:**+ \$0.70/gallon - Not over 14% alcohol (\$3.18/P.G.)
\$1.30/gallon - Over 14% to 22% alcohol (\$3.61/P.G.)
\$3.60/gallon - Over 22% alcohol (\$7.83/P.G.)****
+ 6.85%-8.1% sales tax**Beer:**+ \$0.16/gallon (\$1.70/P.G.)
+ 6.85%-8.1% sales tax

- * Includes state-wide county sales tax of 4.85%.
- ** Proof gallon rate assumes an alcohol content of 6% by volume.
- *** Proof gallon rate assumes an alcohol content of 18% by volume.
- **** Proof gallon rate assumes an alcohol content of 23% by volume.

Nevada state and local collections (\$/proof gallon): Spirits \$22.17, wine \$20.43, beer \$16.83. Includes excise taxes, general sales taxes, license and other fees, fines and penalties. Average revenue per wine gallon converted at 36.9%, 11.45% and 4.65% alcohol by volume, respectively.

TAX BRIEFS - LICENSE STATE**NEW JERSEY****General Sales Tax:**State – 6.625%
Local - 0%-3% (on-premise only)**Spirits:**+ \$5.50/gallon (\$6.88/P.G.)
+ 6.625% state sales tax
+ 0%-3% local sales tax (on-premise)**Wine:**+ \$0.875/gallon (\$3.98/P.G.)
+ 7% state sales tax
+ 0%-3% local sales tax (on-premise)**Beer:**+ \$0.12/gallon (\$1.28/P.G.)
+ 6.625% state sales tax
+ 0%-3% local sales tax (on-premise)

New Jersey state and local collections (\$/proof gallon): Spirits \$23.38, wine \$15.40, beer \$11.90. Includes excise taxes, general sales taxes, license and other fees, fines and penalties. Average revenue per wine gallon converted at 36.9%, 11.45% and 4.65% alcohol by volume, respectively.

TAX BRIEFS - LICENSE STATE**NEW MEXICO****General Sales Tax:**State – 5.125%
Local - 0%-3.5625%**Spirits:**+ \$1.60/liter (\$7.57/P.G.)
+ 0%-6% local excise tax
+ 5.125%-8.6875% sales tax**Wine:**+ \$0.45/liter - 14% alcohol or less (\$5.85/P.G.)
\$1.50/liter - over 14% and not over 21% alcohol* (\$15.77/P.G.)
\$0.10/liter small domestic wineries - First 80,000 L (\$1.72/P.G.)
\$0.20/liter small domestic wineries - 80,000 L, up to 950,000 L (\$3.44/P.G.)
\$0.30/liter small domestic wineries - 950,000 L, up to 1.5 million L (\$5.16/P.G.)
+ 0%-6% local excise tax
+ 5.125%-8.6875% sales tax**Beer:**+ \$0.41/gallon (\$4.36/P.G.)
\$0.08/gallon microbrewers - First 10,000 barrels (\$0.85/P.G.)
\$0.28/gallon microbrewers - 10,000 barrels up to 15,000 barrels (\$2.98/P.G.)
+ 0%-6% local excise tax
+ 5.125%-8.6875% sales tax

New Mexico state and local collections (\$/proof gallon): Spirits \$19.16, wine \$17.37, beer \$16.04. Includes excise taxes, general sales taxes, license and other fees, fines and penalties. Average revenue per wine gallon converted at 36.9%, 11.45% and 4.65% alcohol by volume, respectively.

TAX BRIEFS - LICENSE STATE

NEW YORK

General Sales Tax:

State - 4%
Local - 0%-4.5%

Spirits:

+ \$1.70/liter - Over 24% alcohol (\$8.04/P.G.)
\$0.67/liter - Not over 24% alcohol (\$3.35/P.G.)
\$0.01/liter - Not over 2% alcohol (\$1.89/P.G.)*
+ 4%-8.5% sales tax
+ \$0.264/liter (New York City) (\$1.25/P.G.)

Wine:

+ \$0.30/gallon - Still (\$1.36/P.G.)
\$0.30/gallon - Naturally sparkling and artificially carbonated (\$1.36/P.G.)
\$0.0379/gallon - Cider** (\$0.05/P.G.)
+ 4%-8.5% sales tax

Beer:

+ \$0.14/gallon (\$1.49/P.G.)
+ \$0.12/gallon (New York City) (\$1.28/P.G.)
+ 4%-8.5% sales tax
+ 5¢ container deposit

* Proof gallon rate assumes an alcohol content of 1% by volume.

** Proof gallon rate assumes an alcohol content of 3.5% by volume. Tax applies to cider containing >3.2% alcohol.

New York state and local collections (\$/proof gallon): Spirits \$31.02, wine \$14.06, beer \$13.13. Includes excise taxes, general sales taxes, license and other fees, fines and penalties. Average revenue per wine gallon converted at 36.9%, 11.45% and 4.65% alcohol by volume, respectively.

TAX BRIEFS - LICENSE STATE

NORTH DAKOTA

General Sales Tax:

State - 5% (not applied to beverage alcohol)
Local - 0%-2%

Spirits:

+ \$2.50/gallon (\$3.13/P.G.)
\$4.05/gallon - Ethyl alcohol (\$2.13/P.G.)*
+ 7.0% alcohol beverage sales tax in lieu of general sales tax
+ 0%-2% local sales tax

Wine:

+ \$0.50/gallon - Under 17% alcohol (\$2.27/P.G.)
\$0.60/gallon - 17% to 24% alcohol (\$1.67/P.G.)
\$0.50/gallon - Sparkling (\$2.27/P.G.)
+ 7.0% alcohol beverage sales tax in lieu of general sales tax
+ 0%-2% local sales tax

Beer:

+ \$0.08/gallon - In bulk (\$0.85/P.G.)
\$0.16/gallon - In bottles and cans (\$1.70/P.G.)
+ 7.0% alcohol beverage sales tax in lieu of general sales tax
+ 0%-2% local sales tax

* Proof gallon rate assumes an alcohol content of 95% by volume.

North Dakota state and local collections (\$/proof gallon): Spirits \$17.54, wine \$20.55, beer \$13.94. Includes excise taxes, general sales taxes, license and other fees, fines and penalties. Average revenue per wine gallon converted at 36.9%, 11.45% and 4.65% alcohol by volume, respectively.

TAX BRIEFS - LICENSE STATE**OKLAHOMA****General Sales Tax:**

- State - 4.5%
- Local - 0%-6% (maximum known rate)

Spirits:

- + \$1.47/liter (\$5.56/gallon) (\$6.96/P.G.)
- + 13.5% on-premise gross receipts tax (GRT)
- + 4.50%-10.50% sales tax

Wine:

- + \$0.19/liter (\$0.72/gallon) - Not over 14% alcohol (\$3.27/P.G.)
- + \$0.55/liter (\$2.08/gallon) - Sparkling (\$9.46/P.G.)
- + 13.5% GRT (on-premise)
- + 4.50%-10.50% sales tax

Beer:

- + \$12.50/barrel (\$4.29/P.G.)
- + 13.5% GRT (on-premise)
- + 4.50%-10.50% sales tax

Oklahoma state and local collections (\$/proof gallon): Spirits \$17.56, wine \$20.66, beer \$16.92. Includes excise taxes, general sales taxes, license and other fees, fines and penalties. Average revenue per wine gallon converted at 36.9%, 11.45% and 3.2% alcohol by volume, respectively. The majority of revenue from beer sales in OK comes from 3.2% alcohol by weight or lower beer.

TAX BRIEFS - LICENSE STATE

RHODE ISLAND

General Sales Tax:

State - 7%
Local - 0%

Spirits:

+ \$5.40/gallon (\$6.75/P.G.)
\$1.10/gallon - Not over 15% alcohol (\$9.17/P.G.)*
\$7.50/gallon - Ethyl alcohol (\$3.95/P.G.)
+ 7% on-premise sales tax

Wine:

+ \$1.40/gallon - Still (\$6.36/P.G.)
\$0.75/gallon - Sparkling (\$3.41/P.G.)
\$0.30/gallon - Native wines (\$1.36/P.G.)
+ 7% on-premise sales tax

Beer:

+ \$3.30/barrel** (\$1.13/P.G.)
+ \$0.04/case wholesale tax (\$0.20/P.G.)
+ 7% sales tax

* Proof gallon rate assumes an alcohol content of 6% by volume.

** In-state production and sales up to 100,000 barrels exempted from state excise.

Rhode Island state and local collections (\$/proof gallon): Spirits \$14.57, wine \$10.99, beer \$12.82. Includes excise taxes, general sales taxes, license and other fees, fines and penalties. Average revenue per wine gallon converted at 36.9%, 11.45% and 4.65% alcohol by volume, respectively.

TAX BRIEFS - LICENSE STATE

SOUTH CAROLINA

General Sales Tax:

State - 6%
Local - 0%-1%

Spirits:

- + \$2.72/gallon (\$3.40/P.G.)
- + \$1.81/case wholesale tax (\$0.95/P.G.)
- + \$0.56/case additional tax (\$0.29/P.G.)
- + \$2.99/case retail tax (\$1.57/P.G.)
- + 5% gross receipts tax for on-premise sales
- + 9% surtax (of total excise tax collections)
- + 6%-7% sales tax

Wine:

- + \$0.90/gallon - Non-native table wine (\$2.05/P.G.)
(plus \$0.06/eight ounces if less than one gallon) (\$2.18/P.G.)
- \$0.90/gallon - All wine over 21% alcohol (\$2.05/P.G.)*
(plus \$0.06/eight ounces if less than one gallon) (\$2.18/P.G.)*
- \$0.05/gallon - Native wine up to 14% alcohol (\$0.23/P.G.)
(plus \$0.004/eight ounces if less than one gallon) (\$0.29/P.G.)
- \$0.45/gallon - Native wine over 14% to 21% alcohol (\$1.25/P.G.)
(plus \$0.036/eight ounces if less than one gallon) (\$1.60/P.G.)
- + \$0.18/gallon (\$0.82/P.G.)
(plus \$0.012/eight ounces if less than one gallon) (\$0.87/P.G.)
- + 6%-7% sales tax

Beer:

- + \$0.006/ounce (\$8.17/P.G.)
- + 6%-7% sales tax

* Proof gallon rate assumes an alcohol content of 22% by volume.

South Carolina state and local collections (\$/proof gallon): Spirits \$21.09, wine \$16.06, beer \$15.26. Includes excise taxes, general sales taxes, license and other fees, fines and penalties. Average revenue per wine gallon converted at 36.9%, 11.45% and 4.65% alcohol by volume, respectively.

TAX BRIEFS - LICENSE STATE**SOUTH DAKOTA****General Sales Tax:**

- State - 4%
- Local - 0%-2% (up to 3% on beverage alcohol)

Spirits:

- + \$3.93/gallon (\$4.91/P.G.)
- + \$0.93/gallon - Not over 12% alcohol* (\$7.75/P.G.)**
- + 2% of purchase price by wholesaler
- + 4%-7% sales tax

Wine:

- + \$0.93/gallon - Not over 14% alcohol* (\$4.23/P.G.)
- + \$1.45/gallon - Over 14% to 20% alcohol* (\$4.03/P.G.)
- + \$2.07/gallon - 21% to 24% alcohol* and sparkling (\$4.70/P.G.*** and \$9.41/P.G.)
- + 2% of purchase price by wholesaler
- + 4%-7% sales tax

Beer:

- + \$8.50/barrel (\$2.92/P.G.)
- + 4%-7% sales tax

* Percent alcohol by weight, by law.

** Proof gallon rate assumes an alcohol content of 6% by volume.

*** Proof gallon rate assumes an alcohol content of 22% by volume.

South Dakota state and local collections (\$/proof gallon): Spirits \$23.41, wine \$19.50, beer \$22.54. Includes excise taxes, general sales taxes, license and other fees, fines and penalties. Average revenue per wine gallon converted at 36.9%, 11.45% and 4.65% alcohol by volume, respectively.

TAX BRIEFS - LICENSE STATE**TENNESSEE****General Sales Tax:**State - 7% (food @5%)
Local - 0%-2.75%**Spirits:**

- + \$4.40/gallon - Alcohol content over 7% (\$5.50/P.G.)
- + \$1.10/gallon - Alcohol content of 7% or less (\$13.44/P.G.)
- + \$0.15/case wholesale tax - Alcohol content over 5%* (\$0.08/P.G.)
- + 15% (on-premise)
- + 7%-9.75% sales tax
- + 5%-8% local inspection fee on wholesale price

Wine:

- + \$1.21/gallon - Not over 21% alcohol (\$5.50/P.G.)
- + \$0.15/case wholesale tax - Alcohol content over 5%* (\$0.29/P.G.)
- + 15% (on-premise)
- + 7%-9.75% sales tax
- + 5%-8% local inspection fee on wholesale price

Beer:

- + \$4.29/barrel (\$1.47/P.G.)
- + \$35.60/barrel wholesale tax (\$12.22/P.G.)
- + \$0.15/case - Alcohol content over 5%* (\$0.61/P.G.)**
- + 7%-9.75% sales tax
- + 5%-8% local inspection fee on wholesale price

* Percent alcohol by weight.

** Proof gallon rate assumes an alcohol content of 5.5% by volume.

Tennessee state and local collections (\$/proof gallon): Spirits \$24.66, wine \$26.92, beer \$20.74. Includes excise taxes, general sales taxes, license and other fees, fines and penalties. Average revenue per wine gallon converted at 36.9%, 11.45% and 4.65% alcohol by volume, respectively.

TAX BRIEFS - LICENSE STATE

TEXAS

General Sales Tax:

State - 6.25%
Local - 0%-2%

Spirits:

- + \$2.40/gallon (\$3.00/P.G.)
\$0.05/bottle if 2 ounces or less (\$4.71/P.G.)*
- + \$0.05/drink (applied to airline and train sales) (\$4.71/P.G.)
- + 6.25% (off-premise) or
on-premise 8.25% mixed beverage sales tax
in addition to 6.7% gross receipt tax paid by mixed beverage permittee
- + 0%-2% local sales tax

Wine:

- + \$0.204/gallon - Not over 14% alcohol (\$0.93/P.G.)
\$0.408/gallon - Over 14% alcohol (\$1.13/P.G.)
\$0.516/gallon - Sparkling (\$2.35/P.G.)
- + \$0.05/drink (applied to airline and train sales) (\$5.82/P.G.)*
- + 6.25% (off-premise) or
on-premise 8.25% mixed beverage sales tax
in addition to 6.7% gross receipt tax paid by mixed beverage permittee
- + 0%-2% local sales tax

Beer:

- + \$0.193548/gallon (\$2.06/P.G.)
(In-State production under 75,000 barrels exempt from 25% of tax)
- + \$0.05/drink (applied to airline and train sales) (\$5.67/P.G.)*
- + 6.25% (off-premise) or
on-premise 8.25% mixed beverage sales tax
in addition to 6.7% gross receipt tax paid by mixed beverage permittee
- + 0%-2% local sales tax

* Proof gallon rates assume the following drink sizes: spirits-1.7 oz. (minibottle); wine-5 oz.; beer-12 oz.

Texas state and local collections (\$/proof gallon): Spirits \$28.87, wine \$30.48, beer \$18.32. Includes excise taxes, general sales taxes, license and other fees, fines and penalties. Average revenue per wine gallon converted at 36.9%, 11.45% and 4.65% alcohol by volume, respectively.

TAX BRIEFS - LICENSE STATE

WASHINGTON

General Sales Tax:

State - 6.5%*
Local – 0.5%-2.5%

Spirits:

Sales for off-premise consumption:

- + \$3.7708/liter (\$17.84/P.G.)
- + 20.5% liquor tax
- + 17% Retail License Fee
- + 10% Distributor License Fee
(Beginning with the 28th month, the distributor fee reduces to 5%)

Sales to On-premise licensees:

- + \$2.4408/liter (\$11.55/P.G.)
- + 13.7% liquor tax
- + 10% Distributor License Fee

Wine:

- + \$0.2292/liter (\$3.94/P.G.)
- + \$0.2244/liter additional tax 14% alcohol by weight and over (\$2.46/P.G.)
- + 7.0%-9.0% sales tax

Beer:

- + \$8.08/barrel (\$2.77/P.G.), \$4.782/barrel breweries production under 2,000,000 bbl/year and sales under 60,000bbl/year
- + 7.0%-9.0% sales tax

* Does not apply to spirits.

Washington state and local collections (\$/proof gallon): Spirits \$69.47, wine \$17.75, beer \$15.24. Includes excise taxes, net monopoly state profits, general sales taxes, license and other fees, fines and penalties. Average revenue per wine gallon converted at 36.9%, 11.45% and 4.65% alcohol by volume, respectively.

TAX BRIEFS - LICENSE STATE

WISCONSIN

General Sales Tax:

State - 5%
Local - 0%-0.5%

Spirits:

+ \$0.8586/liter (\$4.06/P.G.)
+ \$0.02906/liter administrative fee (\$0.14/P.G.)
+ 5%-5.5% sales tax

Wine:

+ \$0.06605/liter - Not over 14% alcohol (\$1.14/P.G.)
\$0.1189/liter - Over 14% to 21% alcohol (\$1.25/P.G.)
+ 5%-5.5% sales tax

Beer:

+ \$2.00/barrel** (\$0.69/P.G.)
+ 5%-5.5% sales tax

* Any brewery in U.S. producing less than 300,000 barrels may receive a tax credit of 50% on the first 50,000 barrels.

Wisconsin state and local collections (\$/proof gallon): Spirits \$19.59, wine \$9.31, beer \$9.62. Includes excise taxes, general sales taxes, license and other fees, fines and penalties. Average revenue per wine gallon converted at 36.9%, 11.45% and 4.65% alcohol by volume, respectively.

TAX BRIEFS - CONTROL STATE

ALABAMA

General Sales Tax:

- State - 4% general sales tax
- + 2% special sales tax on state store sales
- Local - 0%-6%

Spirits:

State Stores:

- + \$0.72/case Bailment (\$0.38/P.G.) surcharge
- + \$0.90/case freight (\$0.47/P.G.)
- + 35% retail markup or 16.99% markup to licensees
- + 56% liquor tax
- + 6% sales tax on state store sales
- 4% sales tax at privately operated stores and on-premise establishments
- + 0%-6% local sales tax

Wine:

State Stores (Fortified wines):

- + \$0.90/case freight (\$0.54/P.G.)
- + 62% retail markup or 17.9% markup to licensees
- + 56% liquor tax
- + 6% sales tax on state store sales
- 4% sales tax at privately operated stores and on-premise establishments
- + 0%-6% local sales tax

Private Outlets (Table wines):

- + \$0.45/liter - Table (except Native) (\$7.74/P.G.)
- \$0.05/gallon - Native (\$0.23/P.G.)
- + 4% sales tax
- + 0%-6% local sales tax

Beer:

Private Outlets:

- + \$0.05/twelve ounces (\$5.67/P.G.)
- + \$0.01625/four ounces (local tax) (\$5.53/P.G.)
- + 4% sales tax
- + 0%-6% local sales tax

Alabama state and local collections (\$/proof gallon): Spirits \$52.70, wine \$19.58, beer \$23.05. Includes excise taxes, net monopoly state profits, general sales taxes, license and other fees, fines and penalties. Average revenue per wine gallon converted at 36.9%, 11.45% and 4.65% alcohol by volume, respectively.

TAX BRIEFS - CONTROL STATE

IDAHO

General Sales Tax:

State - 6%

Spirits:

State Stores:

- + \$1.84/case freight (\$0.97/P.G.)
- + 83.8% markup* - over 14.5% alcohol
- + 48% markup* - not over 14.5% alcohol
- + \$0.55 bottle tax** (\$3.47/P.G.)
- + 2.0% surcharge
- (5% wholesale discount given to on-premise licensees)

Private Outlets:

- + \$0.45/gallon - not over 14% alcohol (\$3.75/P.G.)***
- + 6% sales tax

Wine:

State Stores:

- + \$1.84/case freight (\$2.15/P.G. at 18% alcohol)
- + 83.8% markup* - over 14.5% alcohol
- + 48% markup* - not over 14.5% alcohol
- + \$0.55 bottle tax** (\$7.71/P.G.)

Private Outlets (less than 14% alcohol):

- + \$0.45/gallon - Table (\$2.05/P.G.)
- + 6% sales tax

Beer:

Private Outlets:

- + \$4.65/barrel - not over 4% alcohol**** (\$1.67/P.G. at 3.5% alcohol by volume)
- + \$0.45/gallon - over 4% alcohol**** (\$4.09/P.G. at 5.5% alcohol by volume)
- + 6% sales tax

* Includes 15% surtax and 6% state sales tax.

** Depends on size of bottle as follows: 50ml, \$0.35; 100ml, \$0.40; 200ml-355ml, \$0.45; 375ml, \$0.50; 750ml, \$0.55; 1.0 liter, \$0.90; 1.5 liter, \$0.95; 1.75 liter, \$1.00; 3.0 liter, \$1.70.

*** Proof gallon rate assumes an alcohol content of 6% by volume.

**** Percent alcohol by weight.

Idaho state and local collections (\$/proof gallon): Spirits \$43.89, wine \$36.44, beer \$8.98. Includes excise taxes, net monopoly state profits, general sales taxes, license and other fees, fines and penalties. Average revenue per wine gallon converted at 36.9%, 11.45% and 4.65% alcohol by volume, respectively.

TAX BRIEFS - CONTROL STATE

IOWA

General Sales Tax:

State - 6%
Local - 0%-1%

Spirits:

State Warehouse (State sells at wholesale only):

- + \$0.55/case Bailment (\$0.29/P.G.) surcharge
- + 50% markup*
- + \$0.50/case withdrawal charge (\$0.26/P.G.)
- + \$0.20/bottle split case charge** (\$1.26/P.G.)
- + \$0.05/bottle deposit
- + 6%-7% sales tax

Private Outlets:

- + \$0.19/gallon - not more than 15% alcohol*** (\$2.11/P.G.)
- + \$0.05/bottle deposit
- + 6%-7% sales tax

Wine:

Private Outlets (not more than 17% alcohol***):

- + \$1.75/gallon (\$7.95/P.G.)
- + \$0.19/gallon - (coolers) not more than 5% alcohol*** (\$2.11/P.G.)
- + \$0.05/bottle deposit
- + 6%-7% sales tax

Beer:

Private Outlets:

- + \$5.89/barrel (\$2.02/P.G.)
 - + \$0.05/bottle deposit
 - + 6%-7% sales tax
- (In-state production and sale of 50,000 barrels receives 50% tax credit if total production does not exceed 150,000 barrels.)

* The Iowa Alcoholic Beverages Division is authorized to increase the mark-up on selected kinds of alcoholic liquor, provided that the average return on all sales does not exceed the wholesale price paid by the division and the fifty percent mark-up. The markup rate on vodka varies between 40% and 60% depending on the price. The markup of value vodkas is at the rate of 60%, and the super-premium vodkas are taxed at 40%. The markup for other vodkas changes by 2 percentage points (e.g. 42%, 44%, 46%, etc.).

** Split case charge, in effect since January 1, 1991, applies to liquor sold in quantities of less than one case.

*** To benefit from the low-spirit rate, products over 6.25% ABV must be sold in a metal can.

Iowa state and local collections (\$/proof gallon): Spirits \$33.17, wine \$17.68, beer \$11.15. Includes excise taxes, net monopoly state profits, general sales taxes, license and other fees, fines and penalties. Average revenue per wine gallon converted at 36.9%, 11.45% and 4.65% alcohol by volume, respectively.

TAX BRIEFS - CONTROL STATE

MAINE

General Sales Tax:

State – 5.5% (8% on-premise)
Local - 0%

Spirits:

+ \$0.38/case Bailment (\$0.20/P.G.) surcharge in storage; \$0.22/case Bailment (\$0.12/P.G.) out
+ \$1.49/case freight (\$0.78/P.G.)
+ 65 - 92% markup*
+ \$1.25/proof gallon premium tax (\$1.25/P.G.)
+ 15¢/bottle deposit
+ 5.5% sales tax (off-premise) or 8% sales tax (on-premise)

(low alcohol spirits not more than 8% alcohol):

+ \$1.24/gallon excise (\$13.78/P.G.)**
+ \$0.30/gallon product (\$3.33/P.G.)**
+ 15¢/bottle deposit
+ 5.5% sales tax (off-premise) or 8% sales tax (on-premise)

Wine:

(Fortified wines):

+ \$1.49/case freight (\$1.74/P.G.)
+ 72 - 90% markup*
+ \$1.24/gallon (\$3.44/P.G.)
+ 15¢/bottle deposit
+ 5.5% sales tax (off-premise) or 8% sales tax (on-premise)

(Wines excluding fortified wines):

+ \$0.60/gallon - Table (\$2.72/P.G.)
\$1.24/gallon - Sparkling (\$5.64/P.G.)
+ 15¢/bottle deposit
+ 5.5% sales tax (off-premise) or 8% sales tax (on-premise)

Beer:

+ \$0.35/gallon (\$3.72/P.G.)
+ 15¢/bottle deposit
+ 5.5% sales tax (off-premise) or 8% sales tax (on-premise)

* Maine applies different markup rates based on the type of spirits or wine.

** Proof gallon rate assumes an alcohol content of 4.5% by volume.

Maine state and local collections (\$/proof gallon): Spirits \$24.80, wine \$14.68, beer \$14.35. Includes excise taxes, net monopoly state profits, general sales taxes, license and other fees, fines and penalties. Average revenue per wine gallon converted at 36.9%, 11.45% and 4.65% alcohol by volume, respectively.

TAX BRIEFS - CONTROL STATE

MICHIGAN

General Sales Tax:

State - 6%
Local - 0%

Spirits:

State Warehouse (States sells at wholesale only):

- + \$0.83/case Bailment (\$0.44/P.G.) surcharge
- + \$0.25/case delivery charge (\$0.13/P.G.)
- + 65% markup
- + 12.00% excise tax
- + 6% sales tax
(Licensees given discount of 17% of price after markup.)

Private Outlets:

- + \$0.32/liter - mixed beverages not over 13.5%* (\$10.10/P.G.)
- + 12% excise tax
- + 6% sales tax
- + 10¢ deposit on spirits cooler containers

Wine:

(Fortified wines):

- + Over 21% alcohol - Markup and taxes same as spirits

Private Outlets:

- + \$0.135/liter - Not over 16% alcohol (\$2.32/P.G.)
- + \$0.20/liter - Over 16% alcohol (\$2.10/P.G.)
- + 6% sales tax
- + 10¢ deposit on wine cooler containers

Beer:

Private Outlets:

- + \$6.30/barrel (\$2.16/P.G.)
- + 6% sales tax
- + 10¢ container deposit

* To benefit from the low-spirit rate, products over 10% ABV must be sold in a non-reclosable metal can no larger than 24 ounces.

Michigan state and local collections (\$/proof gallon): Spirits \$39.08, wine \$14.60, beer \$13.68. Includes excise taxes, net monopoly state profits, general sales taxes, license and other fees, fines and penalties. Average revenue per wine gallon converted at 36.9%, 11.45% and 4.65% alcohol by volume, respectively.

TAX BRIEFS - CONTROL STATE

MISSISSIPPI

General Sales Tax:

State - 7%
Local - 0%-0.25%#

Spirits:

State Warehouse (States sells at wholesale only):

- + 3% alcoholism tax
- + 24.5% markup
- + \$4.50/case freight (\$2.37/P.G.)
- + \$2.50/gallon (\$3.13/P.G.)
- + 7% wholesale tax*
- + 7%-9% sales tax (off-premise)
- + 7%-9.5% sales tax (on-premise)

Private Outlets:

- + \$0.4268/gallon - Light spirits (not more than 6% alcohol)** (\$4.54/P.G.)

Wine:

State Warehouse (State sells at wholesale only):

- + 3% alcoholism tax
- + 24.5% markup
- + \$4.50/case freight (\$8.60/P.G.)
- + \$0.35/gallon still wine over 4% alcohol** (\$1.59/P.G.)
- + \$1.00/gallon - Sparkling (\$4.55/P.G.)
- + 7% wholesale tax*
- + 7%-9% sales tax (off-premise)
- + 7%-9.5% sales tax (on-premise)

Private Outlets:

- + \$0.4268/gallon - Light wines (not more than 5% alcohol)** (\$4.54/P.G.)
- + 7% wholesale tax*
- + 7%-9% sales tax (off-premise)
- + 7%-9.5% sales tax (on-premise)

Beer:

Private Outlets:

- + \$0.4268/gallon (\$4.54/P.G.)
- + 7% wholesale tax*
- + 7%-9% sales tax (off-premise)
- + 7%-9.5% sales tax (on-premise)

* Retailers receive credit for 7% wholesale tax when they remit their sales tax receipts.

** Percent alcohol by weight.

Up to 2% on off-premise and up to 2.5% on on-premise sales of beverage alcohol.

Mississippi state and local collections (\$/proof gallon): Spirits \$30.44, wine \$45.19, beer \$13.36. Includes excise taxes, net monopoly state profits, general sales taxes, license and other fees, fines and penalties. Average revenue per wine gallon converted at 36.9%, 11.45% and 4.65% alcohol by volume, respectively.

TAX BRIEFS - CONTROL STATE

MONTANA

General Sales Tax:

State - 0%
Local - 0%

Spirits:

State Stores:

+ \$1.42/case freight (\$0.75/P.G.)
+ 40.5% markup
+ 16% excise tax*
+ 10% license tax**

Wine:

State Stores (fortified wine only):

+ \$1.42/case (\$1.66/P.G.)
+ 51% markup***
+ 16% excise tax*
+ 10% license tax**

Private Outlets

+ \$0.28/liter on table wine sold to agency liquor stores (\$4.82/P.G.)
(\$0.27/liter on table wine sold to retailers and consumer, and sacramental wine)

Beer:

Private Outlets:

+ \$4.30/barrel**** (\$1.48/P.G.)

* The tax rate varies depending on nationwide volume sales in a calendar year: Less than 20,000 proof gallons at 3%; 20,000 to 50,000 proof gallons at 8%; 50,001 to 200,000 proof gallons at 13.8%; over 200,000 proof gallons at 16%.

** The tax rate varies depending on nationwide volume sales in a calendar year: Less than 50,000 proof gallons at 2%; 50,001 to 200,000 proof gallons at 8.6%; over 200,000 proof gallons at 10%.

*** Applicable to fortified wine containing more than 16% but not more than 24% alcohol by volume. The markup on sacramental wine is 20%.

**** A brewer who produces less than 20,000 barrels of beer a year is taxed on the following increments of production: Up to 5,000 barrels, \$1.30 per barrel; 5,001 barrels to 10,000 barrels, \$2.30 per barrel; and 10,001 barrels to 20,000 barrels, \$3.30 per barrel.

Montana state and local collections (\$/proof gallon): Spirits \$28.65, wine \$8.01, beer \$1.83. Includes excise taxes, net monopoly state profits, general sales taxes, license and other fees, fines and penalties. Average revenue per wine gallon converted at 36.9%, 11.45% and 4.65% alcohol by volume, respectively.



TAX BRIEFS - CONTROL STATE

NEW HAMPSHIRE

General Sales Tax:

State - 9% on-premise meals and rooms tax
Local - 0%

Spirits:

State Stores:

- + 50% - Imported Whiskey
- + 47.5% - Domestic Whiskey, Domestic Rum, Tequila, Brandy, Gin, Cordials and Cocktails
- + 46.5% - Vodka, Imported Rum
(10% on-premise discount from retail price at central warehouse)
- + 9% on-premise meals and rooms tax (for sale to on-premise licensees)
- + \$0.78/case
First month minimum Bailment fees

Private Outlets (applies to coolers not over 6%* alcohol):

- + 0.30/gallon (coolers) not over 6% alcohol (\$3.33/P.G.)
- + 9% on-premise meals and rooms tax
- + \$0.78/case
First month minimum Bailment fees

Wine:

State Stores:

- + 66% - Table, Sparkling, Dessert, Vermouth and Aperitif
- + 40% - 57% Premium Table Wine
- + 40% - 45% Premium Sparkling Wine
(10% on-premise discount from retail price at central warehouse. 15% discount for off-premise table wine from liquor stores and 20% discount from the Nashua warehouse.)
- + 9% on-premise meals and rooms tax (for sales to on-premise licensees)
- + \$0.78/case

Private Outlets:

- + \$0.30/gallon (coolers) not over 6% alcohol (\$3.33/P.G.)**
- + 9% on-premise meals and rooms tax

Beer:

Private Outlets:

- + \$0.30/gallon (\$3.19/P.G.)
- + 9% on-premise meals and rooms tax

* Products in a container no larger than 16 ounces and, with not less than 6% ABV and not more than 8% ABV may also be eligible for a reduced tax rate of 5% of the wholesale price.

** Proof gallon rate assumes an alcohol content of 4.5% by volume.

New Hampshire state and local collections (\$/proof gallon): Spirits \$28.76, wine \$22.59, beer \$13.13. Includes excise taxes, net monopoly state profits, general sales taxes, license and other fees, fines and penalties. Average revenue per wine gallon converted at 36.9%, 11.45% and 4.65% alcohol by volume, respectively.

TAX BRIEFS - CONTROL STATE

NORTH CAROLINA

General Sales Tax:

State – 4.75%
Local – 2%-2.5%

Spirits:

State Stores:

- + \$2.75/case Bailment
- + 86.2325% markup [includes 39.5% markup plus 1.395 x (30.0% excise tax + 3.5% Local Markup)]
- + \$0.10/bottle (\$0.63/P.G.)
- + \$1.15/case surcharge
- + \$20.00/4 liters (on-premise tax) (\$23.66/P.G.)
- + 7.0% off-premise sales tax
- + 6.75% - 7.25% on-premise sales tax

Wine:

State Stores:

- + Markup (variable and unknown)

Private Outlets:

- + \$0.2634/liter - Not over 17% (\$1.20/P.G.)
- + \$0.2934/liter - Over 17% (\$0.82/P.G.)
- + 6.75% - 7.25% sales tax
(Tax credit of \$0.20/liter allowed for locally produced wines.)

Beer:

Private Outlets:

- + \$0.6171/gallon - (\$5.66/P.G.)
- + 6.75% or 7.25% sales tax

North Carolina state and local collections (\$/proof gallon): Spirits \$56.67, wine \$31.20, beer \$16.06. Includes excise taxes, net monopoly state profits, general sales taxes, license and other fees, fines and penalties. Average revenue per wine gallon converted at 36.9%, 11.45% and 4.65% alcohol by volume, respectively.

TAX BRIEFS - CONTROL STATE

OHIO

General Sales Tax:

State - 5.75%
Local – 0.75%-2.25%

Spirits:

State Stores: (All beverages over 21% alcohol)

- + \$0.99/case handling charge (\$0.52/P.G.)
- + 12.35% operating cost charge
- + 42.86% Markup
- + \$3.38/gallon - over 21% alcohol (\$4.23/P.G.)
- + 5% Additional Markup
- + 6.5%-8% sales tax
(On-premise licensees receive 12.5% discount.)

Private Outlets: (Not over 21% alcohol)

- + \$1.20/gallon - not more than 21% alcohol (Mixed Beverages) (\$6.00/P.G.)
- + 5%-7% sales tax

Wine:

Private Outlets:

- + \$0.30/gallon - Not over 14% alcohol (\$1.36/P.G.)
- + \$0.98/gallon - 14% to 21% alcohol (\$2.72/P.G.)
- + \$1.08/gallon - Vermouth (\$3.00/P.G.)
- + \$1.48/gallon - Sparkling and Champagne (\$6.73/P.G.)
- + \$0.02/gallon (\$0.09/P.G.)
- + 6.5%-8% sales tax

Beer:

Private Outlets:

- + \$5.58/barrel (\$1.91/P.G.)
- + \$0.0084/six ounces - Bottles and cans (\$1.91/P.G.)
- + 6.5%-8% sales tax
(In-state production of less than 31 million gallons receives tax refund on in-state sales up to 9.3 million gallons.)

Additional Local Taxes: Cuyahoga County, Cleveland:

- + \$3.00/gallon on spirits (\$3.75/P.G.)
- + \$0.32/gallon on wine and mixed beverages (\$1.45/P.G.)*
- + \$0.16/gallon on beer (\$1.70/P.G.)

* Proof gallon rate assumes an alcohol content of 11% by volume.

Ohio state and local collections (\$/proof gallon): Spirits \$49.98, wine \$14.11, beer \$15.62. Includes excise taxes, net monopoly state profits, general sales taxes, license and other fees, fines and penalties. Average revenue per wine gallon converted at 36.9%, 11.45% and 4.65% alcohol by volume, respectively.

TAX BRIEFS - CONTROL STATE

OREGON

General Sales Tax:

State - 0%
Local - 0%#

Spirits:

State Stores:

+ 113% Markup*
+ \$1.40/case upcharge (\$0.74/P.G.)

Wine:

State Stores (Fortified wines over 21% alcohol):

+ 113% Markup*
(In-State sale of first 40,000 gallons tax free for U.S. winery producing less than 100,000 gallons.)
+ \$1.40/case upcharge (\$1.34/P.G.)**

Private Outlets:

+ \$0.67/gallon - Not over 14% (\$3.05/P.G.)
+ \$0.77/gallon - Over 14% to 21% (\$2.14/P.G.)

Beer:

Private Outlets:

+ \$2.60/barrel (\$0.89/P.G.)
+ 5¢ container deposit

City of Ashland imposes a 5% tax on food and beverages (excluding beverage alcohol) sold for immediate consumption.

* Markup of 113% applicable to items with a landed case price of \$78.05 or less. Those items with a higher price are subject to a markup of \$14.45 per case plus 79.8% of the sum of the landed price plus the per case markup. Miniatures (50ml bottles) also subject to \$0.25 per bottle in addition to the above markups, with the resulting bottle price being rounded up to the next quarter, with a minimum bottle price of \$1.50. A temporary surcharge of \$0.50 per bottle will take effect April 1, 2009 through June 30, 2022.

** Proof gallon rate assumes an alcohol content of 22% by volume.

Oregon state and local collections (\$/proof gallon): Spirits \$44.64, wine \$3.93, beer \$1.32. Includes excise taxes, net monopoly state profits, general sales taxes, license and other fees, fines and penalties. Average revenue per wine gallon converted at 36.9%, 11.45% and 4.65% alcohol by volume, respectively.

TAX BRIEFS - CONTROL STATE

PENNSYLVANIA

General Sales Tax:

State - 6%
Local - 0%-2%*

Spirits:

State Stores:

- + 30% markup
- + \$1.26/bottle handling charge**
- + 18% excise tax
- + 6%-7% sales tax (State sales taxes on all beer and on on-premise spirits and wine are paid at the wholesale level. Wholesale discount of 7% given to on-premise licensees.)
- + 10% on-premise in Philadelphia
- + 7% on-premise in Allegheny County

Wine:

State Stores (same as spirits):

- + 30% markup
- + \$1.37/bottle handling charge***
- + 18% excise tax
- + 6%-7% sales tax (Wholesale discount of 7% given to on-premise licensees.)
- + 10% on-premise in Philadelphia
- + 7% on-premise in Allegheny County

Beer:

Private Outlets:

- + \$2.48/barrel (\$0.85/P.G.)
- + 6%-7% sales tax
- + 10% on-premise in Philadelphia
- + 7% on-premise in Allegheny County

* Philadelphia levies a 10% tax on on-premise sales of beverage alcohol.

** Per unit charge based upon size, items introduced after August 1, 2015: \$0.55 for 50ml-100ml; \$1.12 for 200ml-375ml; \$1.26 for 750ml-1.00L; \$1.58 for 1.75L
Per unit charge based upon size, items introduced before August 1, 2015: \$0.50 for 50ml-100ml; \$1.05 for 200ml-375ml; \$1.20 for 750ml-1.00L; \$1.55 for 1.75L

*** Per unit charge based upon size; items introduced after August 1, 2015: \$1.13 for 375ml; \$1.37 for 750ml; \$1.60 for 1.5L; \$2.22 for 3.0L.
Per unit charge based upon size, items introduced before August 1, 2015: \$1.10 for 375ml; \$1.30 for 750ml; \$1.50 for 1.5L; \$2.0 for 3.0L.

Pennsylvania state and local collections (\$/proof gallon): Spirits \$35.45, wine \$68.44, beer \$9.07. Includes excise taxes, net monopoly state profits, general sales taxes, license and other fees, fines and penalties. Average revenue per wine gallon converted at 36.9%, 11.45% and 4.65% alcohol by volume, respectively.

TAX BRIEFS - CONTROL STATE

UTAH

General Sales Tax:

State - 4.7%
Local – 1.25%-3.65%*

Spirits:

State Stores:

+ \$0.90/case warehouse out freight (\$0.22/P.G.)
+ 88% markup**
+ 4.7% sales tax
+ 1.25%-3.65% local sales tax*

Wine:

State Stores:

+ \$0.90/case warehouse out freight (\$0.80/P.G.)
+ 88% markup**
+ 4.7% sales tax
+ 1.25%-3.65% local sales tax*

Beer:

Private Outlets:

+ \$12.80/barrel - Not over 3.2% alcohol by weight (\$5.90/P.G.)***
+ 4.875% sales tax
+ 1.25%-3.65% local sales tax*

State Stores:

+ 66.5% markup** - Over 3.2% alcohol by weight
+ 4.7% sales tax
+ 1.25%-3.65% local sales tax

* Includes local option, transportation and resort taxes.

** The minimum markup rate. Spirits and wine manufactured by a small manufacturer are subject to 49% markup, heavy beer manufactured by a small brewer is subject to 32% markup.

*** Proof gallon rate assumes an alcohol content of 3.5% by volume.

Utah state and local collections (\$/proof gallon): Spirits \$59.55, wine \$59.07, beer \$51.34. Includes excise taxes, net monopoly state profits, general sales taxes, license and other fees, fines and penalties. Average revenue per wine gallon converted at 36.9%, 11.45% and 4.65% alcohol by volume, respectively.

TAX BRIEFS - CONTROL STATE

VERMONT

General Sales Tax:

State - 10% on-premise meal tax and 6% off-premise sales tax
Local - 0%

Spirits:

State Stores:

- + 85% markup on Tequila; 80% Vodka; 65% Whiskey and Cordials; 70% Brandy and Rum; 75% all other categories.
- + \$0.05/bottle handling charge (\$0.32/P.G.)
- + 10% sales tax (on-premise)
- + 6% sales tax (off-premise)
- + 15¢/bottle deposit
- + 20¢/bottle fee on 200ml, 375ml, 750ml, 1 ltr. containers

Wine:

State Stores (Fortified wines):

- + 75% markup Fortified Wine
- + \$0.05/bottle handling charge (\$0.70/P.G.)
- + 15¢/bottle deposit
- + 10% sales tax (on-premise)
- + 6% sales tax (off-premise)

Private Outlets:

- + \$0.55/gallon - Not over 16% alcohol (\$2.50/P.G.)
- + 10% sales tax (on-premise)
- + 6% sales tax (off-premise)
- + 15¢/bottle deposit
- + 5¢ bottle deposit - coolers

Beer:

Private Outlets:

- + \$0.265/gallon (\$2.82/P.G.)
- + 10% sales tax (on-premise)
- + 6% sales tax (off-premise)
- + 5¢ bottle deposit

* Includes a 25% excise on both spirits and fortified wine.

Vermont state and local collections (\$/proof gallon): Spirits \$59.32, wine \$15.36, beer \$18.66. Includes excise taxes, net monopoly state profits, general sales taxes, license and other fees, fines and penalties. Average revenue per wine gallon converted at 36.9%, 11.45% and 4.65% alcohol by volume, respectively.

TAX BRIEFS - CONTROL STATE

VIRGINIA

General Sales Tax:

State – 4.3%-5%
Local - 1% (1%-5% on-premise)*

Spirits:

State Stores:

- + \$2.00/case warehouse handling charge (\$1.05/P.G.)
- + 69% markup**
- + 20% excise tax
- \$0.40/liter - Low alcohol beverage cooler not over 7.5% alcohol
- + 4.3%-5.0% state sales tax
- + 1% local sales tax
- + 0%-4% additional local sales tax (on-premise)

Wine:

State Stores:

- + \$2.00/case (\$2.34/P.G.)***
- + 52% markup (67% vermouth)
- + \$0.40/liter (\$4.21/P.G.)
- + 4% excise tax
- + 4.3%-5.0% state sales tax
- + 1% local sales tax
- + 0%-4% additional local sales tax (on-premise)

Private Outlets:

- + \$0.40/liter - Not over 14% alcohol (\$6.88/P.G.)
- 4% alcohol or less (coolers) - taxed as beer
- + 4.3%-5.0% state sales tax
- + 1% local sales tax
- + 0%-4% additional local sales tax (on-premise)

Beer:

Private Outlets:

- + \$7.95/barrel (\$2.73/P.G.)
- \$0.02/bottle - Bottles not over 7 ounces (\$3.89/P.G.)****
- \$0.0265/bottle - Bottles 7 ounces to 12 ounces (\$3.00/P.G.)*****
- \$0.00222/ounce - Bottles over 12 ounces (\$3.02/P.G.)
- + 4.3%-5.0% state sales tax
- + 1% local sales tax
- + 0%-4% additional local sales tax (on-premise)

* All localities impose the 1% local sales tax. General state sales tax rate is 4.3%, an additional 0.7% sales tax is imposed in Northern Virginia and Hampton Roads Regions.

** Markup rate varies by size and proof. For items not over 125 proof ; 64% for 1.75 liter, 69% for 1 lt and 750ml, 74% for 375ml, 79% for 200ml and 100ml, 69% for 50ml. The rate is not smaller than 79% for items over 125 proof.

*** Proof gallon rate assumes an alcohol content of 18% by volume.

**** Proof gallon rate assumes 7 ounce bottle.

***** Proof gallon rate assumes 12 ounce bottle.

Virginia state and local collections (\$/proof gallon): Spirits \$53.99, wine \$16.08, beer \$12.75. Includes excise taxes, net monopoly state profits, general sales taxes, license and other fees, fines and penalties. Average revenue per wine gallon converted at 36.9%, 11.45% and 4.65% alcohol by volume, respectively.

TAX BRIEFS - CONTROL STATE

WEST VIRGINIA

General Sales Tax:

- State - 6%
- Local - 5% (municipality tax levied off-premise)

Spirits:

State Warehouse (sells at wholesale only):

- + \$0.80/case handling (\$0.42/P.G.) fee
- + 32% markup
- + \$2.30/case freight to retailers (\$1.21/P.G.)
- + 11% retail sales tax (off-premise)
- + 6% retail sales tax (on-premise)

Wine:

State Warehouse (Fortified wines):

- + 32% markup
- + \$2.30/case freight to retailers (\$4.40/P.G.)
- + 11% retail sales tax (off-premise)
- + 6% retail sales tax (on-premise)

Private Outlets (Table wines):

- + \$0.26406/liter (\$4.54/P.G.)
- + 11% retail sales tax (off-premise)
- + 6% retail sales tax (on-premise)

Beer:

Private Outlets:

- + \$5.50/barrel (\$1.89/P.G.)
- + 6% retail sales tax*

* The 5% municipality tax does not apply to beer with an alcohol content of not more than 6%.

West Virginia state and local collections (\$/proof gallon): Spirits \$24.41, wine \$27.92, beer \$10.72. Includes excise taxes, net monopoly state profits, general sales taxes, license and other fees, fines and penalties. Average revenue per wine gallon converted at 36.9%, 11.45% and 4.65% alcohol by volume, respectively.

TAX BRIEFS - CONTROL STATE

WYOMING

General Sales Tax:

State - 4%
Local - 0%-2%

Spirits: State Warehouse: (State sells at wholesale only)

+ 17.6% markup
+ \$4.50/case freight (\$2.37/P.G.)
+ \$0.25/liter (\$1.18/P.G.)
+ 4%-6% sales tax

Wine: State Warehouse (State sells at wholesale only):

+ 17.6% markup
+ \$4.50/case freight (\$8.60/P.G.)
+ \$0.075/liter (\$1.29/P.G.)
+ 4%-6% sales tax

Beer: Private Outlets:

+ \$0.005/liter (\$0.20/P.G.)
+ 4%-6% sales tax

Wyoming state and local collections (\$/proof gallon): Spirits \$20.86, wine \$24.57, beer \$7.82. Includes excise taxes, net monopoly state profits, general sales taxes, license and other fees, fines and penalties. Average revenue per wine gallon converted at 36.9%, 11.45% and 4.65% alcohol by volume, respectively.