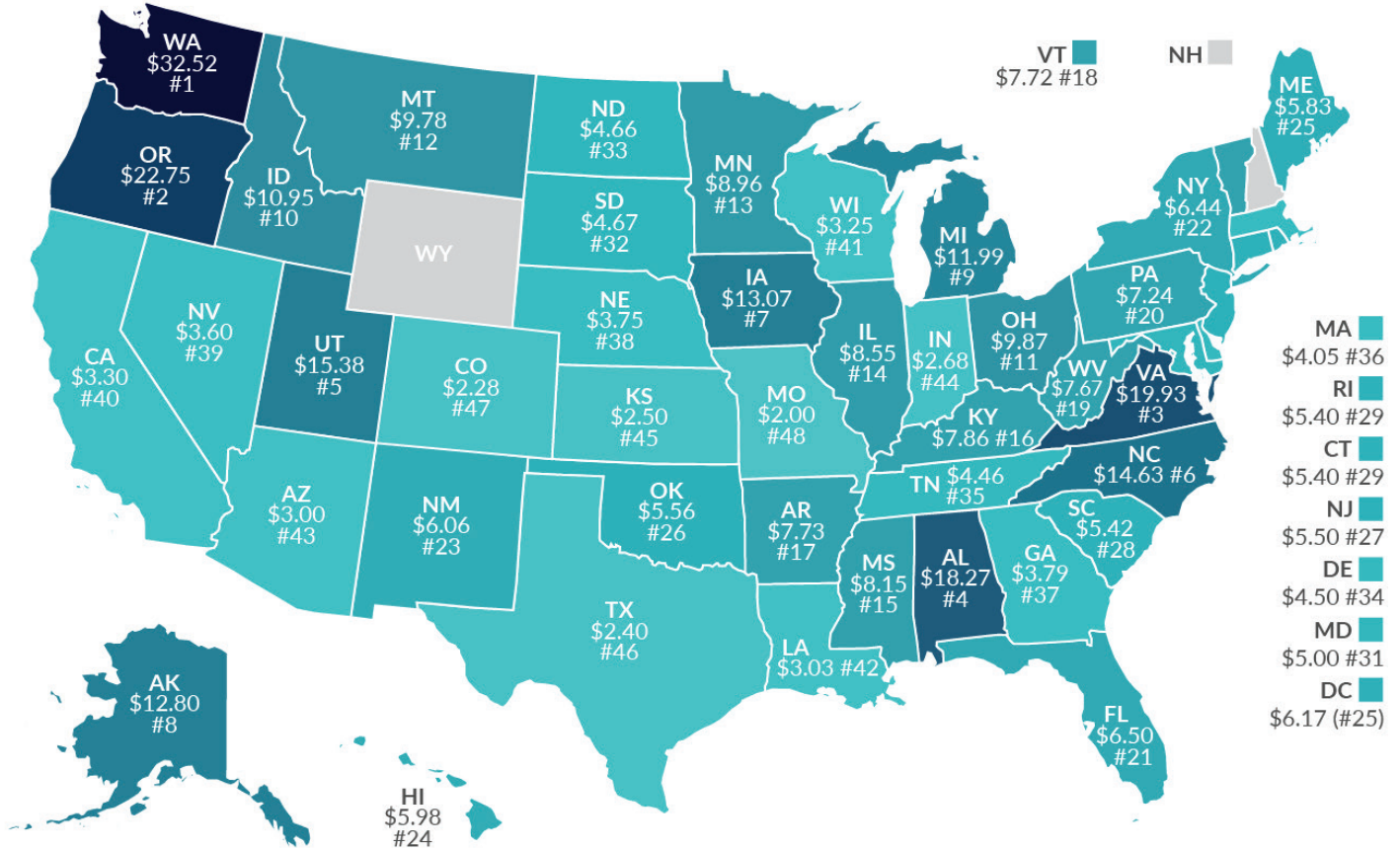




Spirit Taxes by State

How High Are Spirits Taxes in Your State?

State Spirits Excise Tax Rates (Dollars per Gallon), 2018



Note: Rates are those applicable to off-premise sales of 40% alcohol by volume (a.b.v.) distilled spirits in 750ml containers. D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included.

AK, CA, CT, DE, FL, GA, IL, IN, LA, MD, MA, NV, NY, ND, RI, SD, TX: Different rates are also applicable according to alcohol content, place of production, size of container, or place purchased (on- or off-premise or onboard airlines).

AL, ID, IA, ME, MI, MS, MT, NH, NC, OH, OR, PA, UT, VT, VA, WV, WY: Control states, where the government controls all sales. Products can be subject to ad valorem mark-up as well as excise taxes.

KY: Includes the wholesale tax rate of 11%, converted to a gallonage excise tax rate.

AR, MN, SC, TN: Includes case fees and/or bottle fees which may vary with size of container.

AR, DC, MD, MN, ND, SD, WA: Includes sales taxes specific to alcoholic beverages.

WA: Includes the retail (17%) and distributor (10%) license fees, converted into a gallonage excise tax rate.

Source: Distilled Spirits Council of the United States.

State Spirits Excise Tax Rate (Dollars per Gallon)

