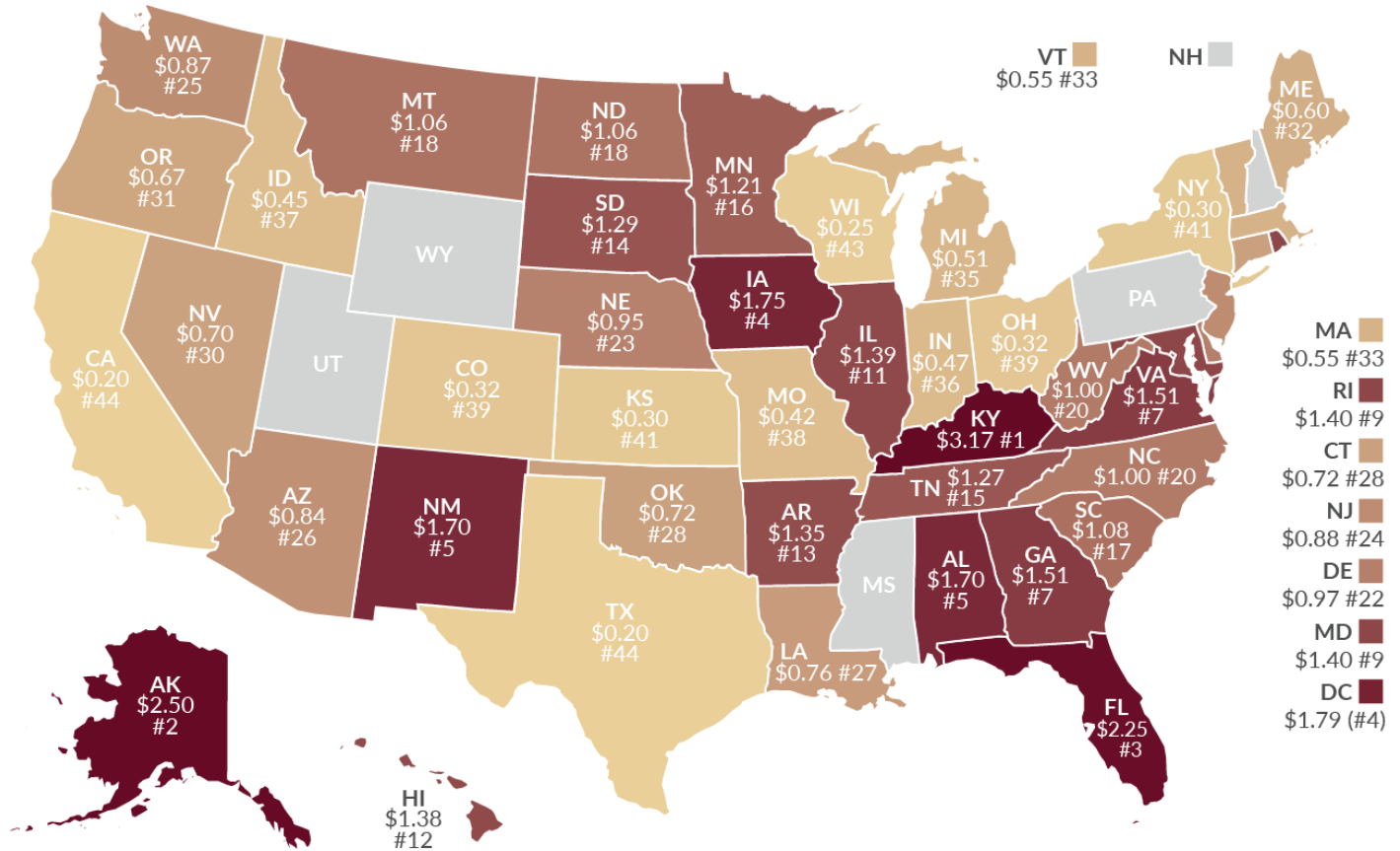




# Wine Taxes by State

## How High Are Wine Taxes in Your State?

State Wine Excise Tax Rates (Dollars Per Gallon), As of January 1, 2017



Note: Rates are those applicable to off-premise sales of 11% alcohol by volume (a.b.v.) non-carbonated wine in 750ml containers. Federal rates vary by alcohol content and type of wine, ranging up to \$3.15 for 21-24 percent alcohol and \$3.40 for sparkling wine. D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included.

AL, AZ, CA, CO, CT, FL, GA, HI, ID, IL, IN, IA, KS, LA, ME, MA, MI, MS, MT, NE, NV, NH, NM, NC, ND, OH, OK, OR, RI, SC, SD, TX, VA, WA, WV, WI, DC: Different rates also applicable to alcohol content, place of production, size of container, place purchased (on- or off-premise or on board airlines) or type of wine (carbonated, vermouth, etc.).

MS, NH, UT, PA, 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, TN: Includes case fees and/or bottle fees which may vary with size of container.

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

Source: Distilled Spirits Council of the United States.

State Wine Excise Tax Rate (Dollars Per Gallon)

