

**Alcohol and Tobacco Taxes**

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# Alcohol and Tobacco Taxes

The state imposes a number of excise and occupational taxes on the sale of specific products in Wisconsin. An excise tax is a tax on the consumer, rather than the seller, while an occupational tax is imposed on the privilege of engaging in a particular business. State general fund excise or occupational taxes are currently levied on cigarettes, tobacco products, fermented malt beverages (beer), and liquor. Information is presented in this paper on the taxes imposed on each of these products. In addition, a summary of the excise tax rates imposed on alcohol and tobacco products by the federal government and other states is included in the final sections of the paper. [The excise taxes charged on motor vehicle and alternate fuel, which are deposited in the transportation fund, are described in Legislative Fiscal Bureau's informational paper entitled, "Motor Vehicle Fuel and Alternate Fuel Tax."]

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## Taxes on Alcohol and Tobacco In Wisconsin

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### Cigarette Tax

The state imposes an excise tax on the sale of cigarettes. The tax rate is generally \$1.77 per pack, or 88.5 mills per cigarette, although for larger cigarettes (weighing more than three pounds per thousand) the tax rate is 177 mills per cigarette.

The tax is paid through the purchase of tax stamps from the Department of Revenue (DOR), generally by a manufacturer or distributor. The tax stamp must be affixed to each pack of cigarettes prior to its first sale in the state. Manufacturers and distributors receive a 0.7% discount on stamp purchases (or tax payments) as compensation for their administrative costs.

The tax on cigarettes was converted from an occupational tax to an excise tax in 1983. This change allowed the state to impose the tax on sales of cigarettes made by Native Americans to non-Native Americans on reservations. Currently, the state has agreements with most Native American tribes through which Native American retailers purchase and sell only stamped (taxed) cigarettes. The state then provides a refund to the tribes of 70% of the tax paid on sales to non-Native Americans and 100% of the tax paid on sales to Native Americans (federal law prohibits states from imposing a cigarette tax on sales by Native Americans to Native Americans on reservations). The refund provision was enacted to encourage Native American retailers to sell only stamped cigarettes. Previously, unstamped cigarettes were sold on reservations, which raised concern regarding competition and the administration and collection of taxes for sales to non-Native Americans. The refund provision was enacted as part of the 1983-85 biennial budget (1983 Act 27).

Since 1980 when the cigarette tax was generally 16¢ per pack, the cigarette tax rate has been raised eight times to its current rate of \$1.77 per pack; established in 2007 Act 20 (the 2007-09 biennial budget act), effective January 1, 2008. Changes in the cigarette tax rate since the early 1980s are outlined below:

Aug. 1, 1981 - April 30, 1982	20¢
May 1, 1982 - Aug. 31, 1987	25¢
Sept. 1, 1987 - April 30, 1992	30¢
May 1, 1992 - Aug. 31, 1995	38¢
Sept. 1, 1995 - Oct. 31, 1997	44¢
Nov. 1, 1997 - Sept. 30, 2001	59¢
Oct. 1, 2001 - Dec. 31, 2007	77¢
Jan. 1, 2008 - Present	\$1.77

Table 1 presents a summary of cigarette tax collections since 1997-98. Revenue "spikes" from

**Table 1: Cigarette Tax Collections (\$ in Millions)**

Fiscal Year	Amount	Percent Change From Prior Year	Percent of General Fund Tax Collections
1997-98	\$247.74	21.1%	2.60%
1998-99	257.42	3.9	2.59
1999-00	247.59	-3.8	2.26
2000-01	243.51	-1.6	2.42
2001-02	288.77	18.6	2.88
2002-03	293.70	1.7	2.88
2003-04	291.32	-0.8	2.71
2004-05	294.30	1.0	2.58
2005-06	301.49	2.4	2.51
2006-07	296.13	-1.8	2.35
2007-08	455.72	53.9	3.49

the cigarette excise tax have been due to tax increases, rather than increased volume of sales. The 53.9% increase in revenues from the cigarette tax realized in state fiscal year 2007-08, for example, followed a \$1.00 increase in the tax rate that took effect on January 1, 2008. In contrast, the number of packs of cigarettes for which tax stamps were purchased in that year dropped by over 9% from 2006-07. The same pattern holds for the revenue increases that were realized in fiscal years 1997-98 and 2001-02 -- while cigarette tax revenues increased, following a tax increase, cigarette consumption declined.

In years in which there has been no tax increase, there have been either moderate increases or decreases in cigarette tax revenues. In fiscal years 2005-06 and 2006-07, tax revenues increased by 2.4% and decreased by 1.8%, respectively, over the previous year. On a national level, according to the U.S. Department of Agriculture's Economic Research Service, cigarette consumption is estimated to have declined by an average of 2.6% annually since 1997.

Tobacco manufacturers raised cigarette prices significantly following massive legal settlements with state governments, including a multi-state settlement in November, 1998. These price increases, along with federal tax increases of 10¢ per pack on January 1, 2000, and 5¢ per pack on January 1, 2002, contributed to reduced cigarette

consumption in the state. (The last increase brought the federal cigarette excise tax to 39¢ per pack.)

1997 Act 27 reduced the discount on stamp purchases for manufacturers and distributors from 2% to 1.6%. The discount was further reduced by 2007 Act 20 from 1.6% to 0.7%. As mentioned, the discount is provided to manufacturers and distributors as compensation for their administrative costs associated with the tax. The decrease in the rate of the discount was enacted to keep the total discount at approximately the same level it was prior to these increases in the cigarette tax rate.

2005 Act 25 authorized direct marketing of cigarettes to consumers in this state if a direct marketer meets certain requirements. Under prior law, direct marketing of cigarettes to Wisconsin consumers was prohibited unless the seller had a valid municipal retail permit for the municipality into which each sale was made. Act 25 authorized direct marketing for a direct marketer that registers with DOR and certifies that the direct marketer will sell only stamped cigarettes. In addition, the direct marketer must verify consumer names, addresses, and ages, and comply with certain other administrative requirements, including certain provisions that also apply to licensed cigarette distributors. The provisions took effect July 27, 2005. To date, there have been no direct marketers requesting to register under these provisions.

### **Tobacco Products Tax**

The state imposes an excise tax on the sale of all tobacco products except cigarettes. The tax rate is charged at \$1.31 per ounce of moist snuff and 50% of the manufacturer's list price for all other tobacco products, paid by distributors. The general tax rate was raised to its current level from 25% of the manufacturer's list price on January 1, 2008 pursuant to 2007 Act 20. Act 20 also created the separate tax rate for moist snuff. The tax is paid on the basis of monthly returns filed with the Department of Revenue. Table 2 shows tobacco products tax collections since 1997-98.

**Table 2: Tobacco Products Tax Collections**  
**(\$ in Millions)**

Fiscal Year	Amount	Percent Change From Prior Year	Percent of General Fund Tax Collections
1997-98	\$9.35	6.5%	0.10%
1998-99	9.40	0.5	0.09
1999-00	10.31	9.7	0.09
2000-01	11.36	10.2	0.11
2001-02	13.93	22.7	0.14
2002-03	15.51	11.3	0.15
2003-04	16.10	3.8	0.15
2004-05	15.84	-1.6	0.14
2005-06	16.42	3.7	0.14
2006-07	17.52	6.7	0.14
2007-08	29.75	69.8	0.23

The tax on tobacco products was converted from an occupational tax to an excise tax under 1999 Act 9 (the 1999-01 biennial budget act). Prior to Act 9, it was common for distributors to sell untaxed tobacco products to Native American retailers and to claim exemptions from the tax for such sales when filing tax returns with DOR. Act 9 specified that all tobacco products were subject to the tax unless specifically exempted, and imposed penalties on distributors who failed to collect and remit the appropriate tax. These changes meant that tribal retailers would no longer be able to purchase untaxed tobacco products. However, Act 9 authorized the Department to enter into agreements with the tribes to refund 100% of tobacco products taxes paid on sales to tribal members on reservations and 50% of such taxes paid on sales to non-tribal members. Although the refund rates for sales to non-tribal members differ, the provisions for tobacco products tax refunds are comparable to those for cigarette tax refunds to the tribes.

The tax on tobacco products was established at 20% of the manufacturer's list price in Chapter 20, Laws of 1981, effective October 1, 1981. The tax rate was increased under 2001 Act 16 to 25% of the manufacturer's list price effective October 1, 2001. Between 1997-98 and 2007-08, collections ranged from \$9.4 million to \$29.8 million. Unlike the other state excise and occupational taxes which are imposed as a fixed amount per unit of product, the

tobacco products tax was levied as a percentage of price. Therefore, collections of the tobacco products tax increased over time as prices rose. The conversion of moist snuff to a unit tax should mitigate some of this higher annual increase in collections as compared to other state occupational and excise tax revenues. The largest annual increases in revenues from the tax over this period, 22.7% in 2001-02 and 69.8% in 2007-08, reflect implementation of the higher 25% rate over the last nine months of 2001-02 and the higher 50% rate on tobacco products and the \$1.31 tax per ounce of moist snuff over the last six months of 2007-08.

### Liquor, Wine, and Cider Taxes

The state imposes occupational taxes on the sale of liquor, wine, and fermented cider. As shown in Table 3, the tax rates for liquor, wine, and cider are as follows: (a) liquor -- 85.86¢ per liter; (b) wine containing up to 14% alcohol by volume -- 6.605¢ per liter; (c) wine containing more than 14% but not in excess of 21% alcohol by volume -- 11.89¢ per liter; and (d) cider containing between 0.5% and 7.0% alcohol-- 1.71¢ per liter. Table 3 summarizes the statutory rates per liter as well as the equivalent per gallon rates.

**Table 3: Liquor, Wine and Cider Tax Rates**

Beverage	Tax Rate Per Liter	Tax Rate Per Gallon
Liquor*	85.86¢	\$3.25
Wine		
Up to 14% Alcohol	6.605	0.25
14% to 21% Alcohol	11.89	0.45
Cider	1.71	0.06

\*Excludes administrative fee of 11¢/gallon that is levied by the Department of Revenue.

In addition to the tax on liquor described above, an administrative fee of 11¢/gallon is also imposed. The administrative fee was increased from 3¢ per gallon under 2005 Act 25, effective August 15, 2005. The fee, which is paid by distributors along with liquor taxes, is deposited to

a program revenue appropriation and used for computer, audit, and enforcement costs incurred by the Department in administering the state liquor tax and enforcing the three-tier system for alcohol beverage production, distribution, and sale.

Liquor, wine, and cider taxes are collected through monthly payments by distributors and out-of-state direct shippers, based on the actual tax liability for the previous month. The tax payments and a tax return are due on the 15th day of each month.

The tax on hard cider was established under 1997 Act 136, effective July 1, 1998. For the purpose of the tax, "cider" means an alcoholic beverage made from fermented apple juice that contains 0.5% to 7.0% alcohol by volume. Cider containing a greater amount of alcohol is taxed as wine.

Other than the tax on cider, the occupational tax on liquor and wine has not been modified since Chapter 20, Laws of 1981, effective August 1, 1981. A summary of liquor and wine tax revenues since 1997-98 is presented in Table 4.

**Table 4: Liquor and Wine Tax Collections (\$ in Millions)**

Fiscal Year	Amount	Percent Change From Prior Year	Percent of General Fund Tax Collections
1997-98	\$32.73	4.4%	0.34%
1998-99	32.94	0.6	0.33
1999-00	34.56	4.9	0.32
2000-01	35.54	2.8	0.35
2001-02	35.98	1.2	0.36
2002-03	36.04	0.2	0.35
2003-04	38.47	6.7	0.36
2004-05	39.53	2.8	0.35
2005-06	41.02	3.8	0.34
2006-07	42.67	4.0	0.34
2007-08	45.17	5.8	0.35

**Beer Tax**

An occupational tax is imposed by the state on the sale of beer. The tax rate is \$2 per barrel of 31 gallons, or approximately 6.5¢ per gallon. A 50% tax credit on the first 50,000 barrels produced is available to brewers who produce less than 300,000

barrels per year. The tax is paid by brewers, bottlers, and wholesalers on a monthly basis.

The tax on beer was established at its current \$2 per barrel level in Chapter 185, Laws of 1969. A summary of recent collection amounts is presented in Table 5.

**Table 5: Beer Tax Collections (\$ in Millions)**

Fiscal Year	Amount	Percent Change From Prior Year	Percent of General Fund Tax Collections
1997-98	\$9.26	0.6%	0.10%
1998-99	9.16	-1.1	0.09
1999-00	9.39	2.5	0.09
2000-01	9.36	-0.3	0.09
2001-02	9.60	2.5	0.10
2002-03	9.52	-0.8	0.09
2003-04	9.60	0.9	0.09
2004-05	9.77	1.8	0.09
2005-06	9.76	-0.1	0.08
2006-07	9.53	-2.4	0.08
2007-08	9.62	1.0	0.07

**Federal Taxes on Alcohol and Tobacco**

The federal excise tax on cigarettes is currently 39¢ per pack. This rate took effect on January 1, 2002. Previous per-pack federal excise tax rates, and the periods in which those rates were in effect, are as follows:

Prior to Jan. 1, 1991	16¢
Jan. 1, 1991 - Dec. 31, 1992	20¢
Jan. 1, 1993 - Dec. 31, 1999	24¢
Jan. 1, 2000 - Dec. 31, 2001	34¢

The current federal taxes on tobacco products are as follows:

Snuff	58.5¢ per pound
Chewing Tobacco	19.5¢ per pound
Pipe Tobacco	\$1.0969 per pound
Roll-Your-Own Tobacco	\$1.0969 per pound
Small Cigars	\$1.828 per 1,000
Large Cigars	20.719% of wholesale price but not more than \$48.75 per 1,000



These rates took effect January 1, 2002, and are higher than the previous tax rates.

The federal liquor tax is \$13.50 per proof gallon (one gallon of 100 proof liquor). For example, a gallon of 80 proof alcohol is taxed at \$10.80 (80% of \$13.50). The Wisconsin liquor tax, in contrast, is based on the volume of the beverage in liters and does not consider the alcohol content.

Federal law provides five separate rates for the taxation of wine, as outlined below. These taxes are based on wine gallons (128 fluid ounces) rather than proof gallons.

Less than 14% alcohol	\$1.07 per gallon
14% to 21% alcohol	1.57 per gallon
21% to 24% alcohol	3.15 per gallon
Artificially carbonated wine	3.30 per gallon
Naturally sparkling champagne	3.40 per gallon

In addition, a separate rate of 22.6¢/gallon is specified for hard cider from apples containing at least 0.5% and less than 7% alcohol. A credit of 90¢ per gallon of wine or 5.6¢ per gallon of cider may be available for the first 100,000 gallons sold by a small winery producing not more than 150,000 gallons per year. Naturally sparkling champagne is excluded from this federal tax credit.

The federal beer tax is \$18 per barrel of 31 gallons (approximately 58¢ per gallon). A reduced rate of \$7 per barrel for the first 60,000 barrels of beer annually is provided for brewers who produce not more than two million barrels in a calendar year.

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### **Taxes on Alcohol and Tobacco in Other States**

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Information on the excise taxes imposed by other states on cigarettes, tobacco products, liquor, and beer is summarized in the following tables. These tables reflect state tax law changes in other states as of January, 2009.

Table 6 identifies the cigarette tax rates in effect in other states. These rates apply to packages of 20 cigarettes. Some states impose a higher tax rate on cigarettes weighing more than three pounds per thousand. In such cases, the rates shown in Table 6 are for packages of cigarettes weighing not more than three pounds per thousand, which is the most common type of package sold.

Table 7 presents a summary of excise tax rates on tobacco products for those states that impose a tax, including the District of Columbia. Table 8 summarizes the excise tax rates imposed on liquor for the 32 states (plus the District of Columbia) that license the sale of liquor by private individuals. [Tax rates for the 18 states that maintain a complete or partial government monopoly on the sale of liquor are not provided. Such states generate revenue from a variety of taxes, fees, and net liquor profits.] Many states have separate rates for wine, champagne, and other alcoholic beverages. In some cases, the tax imposed on liquor depends on the percentage of alcohol content by volume. In addition, a number of states impose an additional tax based on: (a) a percentage of the wholesale price; (b) a percentage of the retail price for on-premise and/or off-premise consumption; and (c) a charge per bottle or per volume sold. In all cases where such variation exists, Table 8 provides only the primary liquor tax rate.

Table 9 presents a summary of the excise tax rates levied in other states on the sale of beer. In addition to the rates shown, some states offer a reduced tax rate for beer sold by smaller breweries. In a number of states, the tax rate depends on the alcohol content of the beer. Also, some states impose an additional tax based on the wholesale or retail price or on a per unit basis, sometimes in connection with the location of the sale. Table 9 provides only the primary tax rate on beer, both by the gallon and by the barrel. In cases where the rate per barrel varies with the barrel size and when, for purposes of this table, a state's tax per barrel was calculated from the state's tax per gallon, the per barrel rate shown in Table 9 is for a 31-gallon barrel.

**Table 6: Cigarette Tax Rates by State as of January, 2009**

State	Tax Per Pack	State	Tax Per Pack
New York	\$2.750	Indiana	\$0.995
New Jersey	2.575	Illinois	0.980
Massachusetts	2.510	New Mexico	0.910
Rhode Island	2.460	California	0.870
Washington	2.025	Colorado	0.840
Alaska	2.000	Nevada	0.800
Arizona	2.000	Kansas	0.790
Connecticut	2.000	Utah	0.695
District of Columbia	2.000	Nebraska	0.640
Hawaii <sup>a</sup>	2.000	Tennessee	0.620
Maine	2.000	Wyoming	0.600
Maryland	2.000	Arkansas	0.590
Michigan	2.000	Idaho	0.570
Vermont	1.990	West Virginia	0.550
WISCONSIN	1.770	North Dakota	0.440
Montana	1.700	Alabama	0.425
South Dakota	1.530	Georgia	0.370
Minnesota <sup>b</sup>	1.504	Louisiana	0.360
Texas	1.410	North Carolina	0.350
Iowa	1.360	Florida	0.339
Pennsylvania	1.350	Virginia	0.300
New Hampshire	1.330	Kentucky	0.300
Ohio	1.250	Mississippi	0.180
Oregon	1.180	Missouri	0.170
Delaware	1.150	South Carolina	0.070
Oklahoma	1.030		

<sup>a</sup>Rate increase of \$0.20 will occur each year on September 20, through 2011. Tax rate shown is in effect through September 19, 2009.

<sup>b</sup>Rate includes \$0.274 per pack sales tax added to the wholesale price of a tax stamp.

Sources: Commerce Clearing House and State Tax Publications.

**Table 7: Tobacco Products Tax Rates by State as of January, 2009**

*States That Impose Tax as a Percentage of the Price*

State	Tax	State	Tax
Alaska	75.0% of wholesale price	Missouri	10.0% of manuf. price
Arkansas	32.0% of manuf. selling price	Nebraska	20.0% of manuf. selling price
California	45.13% of wholesale value	Nevada	30.0% of wholesale price
Colorado	40.0% of manuf. list price	New Hampshire	19.0% of wholesale price
District of Columbia	12.0% of retail gross receipts	New Mexico	25.0% of wholesale product value
Florida	25.0% of wholesale price	North Carolina	10.0% of initial wholesale cost
Hawaii	40.0% of wholesale price	Ohio	17.0% of wholesale price
Idaho	40.0% of wholesale price	Oregon	65.0% of wholesale price
Illinois	18.0% of wholesale price	South Carolina	5.0% of manuf. price
Indiana	24.0% of wholesale price	South Dakota	35.0% of wholesale price
Kansas	10.0% of wholesale price	Tennessee	6.6% of wholesale price
Maryland	15.0% of wholesale price	Virginia	10.0% of manuf. selling price
Michigan	32.0% of wholesale price	Washington	75.0% of taxable sales price
Minnesota	70.0% of wholesale price	West Virginia	7.0% of wholesale price
Mississippi	15.0% of manuf. list price	Wyoming	20.0% of wholesale price

*States That Impose Tax That Differs by Product*

State/Product	Range of Tax Rates	State/Product	Range of Tax Rates
<b>Alabama</b>		<b>Montana</b>	
Cigars	\$3.00/1,000 to \$40.50/1,000	Moist Snuff	85¢ per ounce
Little Cigars	4¢ per 10	All Other Tobacco	50% of wholesale price
Smoking Tobacco	Up to 6¢ per ounce	<b>New Jersey</b>	
Chewing Tobacco	1.5¢ per ounce	Moist Snuff	75¢ per ounce
Snuff	Up to 12¢ per ounce	All Other Tobacco	30.0% of wholesale price
<b>Arizona</b>		<b>New York</b>	
Cigars	21.8¢ for 3 to 21.8¢ each	Snuff	96¢ per ounce
Little Cigars	44.10¢ per 20	All Other Tobacco	37% of wholesale price
Smoking Tobacco	22.3¢ per ounce	<b>North Dakota</b>	
Chewing Tobacco	22.3¢ per ounce	Cigars	28% of wholesale price
Plug Tobacco	5.50¢ per ounce	Pipe Tobacco	28% of wholesale price
<b>Connecticut</b>		Tobacco Products	28% of wholesale price
Snuff	40¢ per ounce	Snuff	60¢ per ounce
All Other Tobacco	20% of wholesale price	Chewing Tobacco	16¢ per ounce
<b>Delaware</b>		<b>Oklahoma</b>	
Moist Snuff	54¢ per ounce	Cigars	3.6¢ to 12¢ per cigar
All Other Tobacco	15% of wholesale price	Smoking Tobacco	80% of factory list price
<b>Georgia</b>		Chewing Tobacco	60% of factory list price
Cigars	23% of wholesale price	Smokeless Tobacco	60% of factory list price
Little Cigars	2.5 mills each	Snuff	60% of factory list price
Loose/Smokeless Tobacco	10% of wholesale price	<b>Rhode Island</b>	
<b>Iowa</b>		Snuff	\$1.00 per ounce
Little Cigars	6.8¢ per cigar	Little Cigars	123 mills per cigar
All other Tobacco	22.0% of wholesale price	All Other Tobacco	40% of wholesale cost
<b>Kentucky</b>		<b>Texas</b>	
Snuff	9.5¢ per unit	Little Cigars	1¢ per each 10 cigars
All Other Tobacco	7.5% of wholesale price	Cigars	\$7.50/1,000 to \$15/1,000
<b>Louisiana</b>		Smoking Tobacco	40% of factory list price
Cigars	8% to 20% of manuf. invoice price	Chewing Tobacco	40% of factory list price
Smoking Tobacco	33% of invoice price	Snuff	40% of factory list price
Smokeless Tobacco	20% of invoice price	<b>Utah</b>	
<b>Maine</b>		Moist Snuff	75¢ per ounce
Chewing Tobacco	78% of wholesale price	All Other Tobacco	35% of manuf. sales price
Snuff	78% of wholesale price	<b>Vermont</b>	
Cigars	20% of wholesale price	Snuff	\$1.66 per ounce
Smoking Tobacco	20% of wholesale price	Little Cigars	99.5 mills per cigar
<b>Massachusetts</b>		Roll-Your-Own Tobacco	\$6.63 per 6 ounces
Cigars	30% of wholesale price	All Other Tobacco	41% of wholesale price
Little Cigars	100.5 mills per cigar	<b>WISCONSIN</b>	
Loose Tobacco	30% of wholesale price	Moist Snuff	\$1.31 per ounce
Smokeless Tobacco	90% of wholesale price	All Other Tobacco	50% of manuf. sales price

Sources: Commerce Clearing House and State Tax Publications.

**Table 8: Liquor Tax Rates for License States as of January, 2009**

State	Tax Per Gallon	State	Tax Per Gallon	State	Tax Per Gallon
Alaska	\$12.80	Illinois	\$4.50	New Jersey	\$4.40
Arizona	3.00	Indiana	2.68	New Mexico	6.06
Arkansas	2.50	Kansas	2.50	New York	6.44
California	3.30	Kentucky	1.92	North Dakota	2.50
Colorado	2.28	Louisiana	2.50	Oklahoma	5.56
Connecticut	4.50	Maryland	1.50	Rhode Island	3.75
Delaware	5.46	Massachusetts	4.05	South Carolina	2.72
District of Columbia	1.50	Minnesota	5.03	South Dakota	3.93
Florida	6.50	Missouri	2.00	Tennessee	4.40
Georgia	3.79	Nebraska	3.75	Texas	2.40
Hawaii	5.98	Nevada	3.60	WISCONSIN	3.25

Sources: Commerce Clearing House and State Tax Publications.

**Table 9: Beer Tax Rates by State as of January, 2009**

State	Tax in ¢ Per Gallon	Tax in \$ Per Barrel	State	Tax in ¢ Per Gallon	Tax in \$ Per Barrel
Alabama	53.3¢	\$16.52	Missouri	6.0¢	\$1.86
Alaska	107.0	33.17	Montana	13.9	4.30
Arizona	16.0	4.96	Nebraska	31.0	9.61
Arkansas <sup>1</sup>	23.4	7.27	Nevada	16.0	4.96
California	20.0	6.20	New Hampshire	30.0	9.30
Colorado	8.0	2.48	New Jersey	12.0	3.72
Connecticut	20.0	6.00	New Mexico	41.0	12.71
Delaware	15.6	4.85	New York	11.0	3.41
District of Columbia	9.0	2.79	North Carolina	53.1	16.47
Florida	48.0	14.88	North Dakota	8.0	2.48
Georgia	32.3	10.00	Ohio	18.0	5.58
Hawaii	93.0	28.83	Oklahoma	40.3	12.50
Idaho	15.0	4.65	Oregon	8.4	2.60
Illinois	18.5	5.74	Pennsylvania	8.0	2.48
Indiana	11.5	3.57	Rhode Island	9.7	3.00
Iowa	19.0	5.89	South Carolina	76.8	23.81
Kansas	18.0	5.58	South Dakota	27.4	8.50
Kentucky	8.1	2.50	Tennessee	13.8	4.29
Louisiana	32.3	10.00	Texas	19.4	6.00
Maine	35.0	10.85	Utah	41.3	12.80
Maryland	9.0	2.79	Vermont	26.5	8.22
Massachusetts	10.6	3.30	Virginia	25.7	7.95
Michigan	20.3	6.30	Washington	26.1	8.08
Minnesota	14.8	4.60	West Virginia	17.7	5.50
Mississippi	42.7	13.23	WISCONSIN	6.5	2.00
			Wyoming	1.9	0.59

<sup>1</sup> Arkansas also imposes a 1% retail beer tax

Sources: Commerce Clearing House and State Tax Publications.