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# **Excise Taxes**

**Alcohol, Tobacco, Vapor**



Excise Taxes  
(Alcohol, Tobacco, Vapor)

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# Excise Taxes (Alcohol, Tobacco, Vapor)

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, vapor products, fermented malt beverages (primarily beer, but includes other malted beverages such as certain hard lemonades, malt-based coolers, and malt liquors), and intoxicating liquor (including wine, hard cider, 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, as well as excise taxes on vapor products and recreational marijuana imposed in 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 the Legislative Fiscal Bureau's informational paper entitled, "Motor Vehicle Fuel and Alternate Fuel Tax."]

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## Policy Goals and Considerations

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Several tax policy principles warrant consideration when structuring an excise tax. A summary of some major tax policy goals is presented below.

### Policy Goals and Limitations

There are several reasons states may choose to impose an excise tax on certain goods or services, including to: (a) raise revenues for the state; (b)

discourage consumption of a harmful product; (c) offset the negative costs to society that consumption creates; and (d) impose a user fee for the use of a government service. However, each of these objectives have limitations that states should also consider.

*Raise Revenues.* Excise taxes are used as a tool for governments to raise revenues. In times of economic downturns, when states are in need of additional revenues, they often consider creating, or increasing existing rates on, excise taxes. When the concept of excise taxes first became popular, many believed that commodities such as tobacco, alcohol, and sugar were optimal subjects of taxation to raise revenues, as they were not necessities, and yet were almost universally consumed. Additionally, levying a tax on a specific product that is not considered a necessity poses a smaller risk to the overall economy.

However, in more recent history, some of these products, such as tobacco, are no longer universally consumed. As society has learned more about the negative impacts associated with consuming certain products, policy goals for the imposition of excise taxes have shifted.

*Discourage Consumption/Offset Costs.* In recent history, excise taxes have been used to discourage consumption of a product that: (a) is considered harmful to users; or (b) creates an undesirable negative externality or additional cost on society. When used in this way, such taxes are called "sin" taxes. For example, not only is smoking cigarettes harmful to the health of the smoker, but secondhand smoke can also negatively impact the health of nearby non-smokers. Excise taxes raise the overall price of the product, which generally decreases consumption. Additionally, taxes help states raise revenues that

can be used to address the external costs created by the taxed products.

*Impose User Fees.* Excise taxes can be imposed on purchases that serve as proxies for an individual's use of a certain public service. Used in this way, states are able to indirectly impose user fees on consumers of the service, and apply the revenue collected towards maintenance of the service. A common example of an excise tax structured as a user fee is the motor fuel tax. Motor fuel purchases set a price on the use of public roads by serving as a proxy for a driver's contributions to traffic congestion, road wear-and-tear, and emissions.

*Limitations.* One limitation of using excise taxes as a means to raise revenues is the issue of regressivity. Since excise taxes are imposed at the same rate regardless of income level, lower-income individuals pay a larger portion of their income in excise taxes than higher-income individuals who purchase the same amount of the taxed goods. Further, research suggests that smoking and tobacco usage behaviors are more common among individuals with lower financial resources. While raising rates on excise taxes can generate revenues, doing so can be financially detrimental to low-income individuals.

Since excise taxes are often designed to reduce consumption of the taxed product, excise tax revenues are inherently unstable. As demand for a product decreases, tax revenues will generally decline. As a result, a state's ability to fund programs that address the external costs created by the taxed products is reduced. However, the tax structure will affect the stability of excise tax revenues.

## **Excise Tax Design**

There are several issues for states to consider when designing excise taxes, including: (a) the appropriate tax base and rate; (b) the appropriate structure of the tax; (c) from whom the tax should

be collected; and (d) how the revenue is used once collected.

*Tax Base and Rate.* It is often suggested that the tax base for an excise tax be the harm or cost-causing element of the product being taxed. For example, taxing alcoholic beverages based on alcohol content allows states to tax more harmful alcoholic beverages at a higher rate. Another consideration is how broadly to impose the tax. Taxing a good often leads to substitution to another similar, untaxed (or lower-taxed) good. When designing a new excise tax, states might consider what substitute goods exist for the product being taxed, and whether those goods are desirable substitutions. If it is determined that a substitute good is as harmful as the potentially taxed goods, states may wish to consider expanding the tax base to the substitute good.

Further, it is recommended that the tax rate be set at a level to match the negative externalities that tax is intending to offset. Rates that are set too low can fail to reduce consumption or generate the necessary revenues, while setting rates too high may create a burden on users that is higher than the burden created by the negative externalities. Rates that are set prohibitively high may create incentives for an illegal market to sell untaxed goods.

*Tax Structure.* There are two main tax structures to consider when designing an excise tax: (a) a tax on the value of the product (ad valorem tax); or (b) a tax on the quantity of the product (specific, or unit, tax).

Ad valorem taxes are generally applied as a percentage of the price charged by the manufacturer, wholesaler, or retailer. In contrast, specific taxes by quantity tax the amount of the product (or harmful substance within the product) rather than the price paid for the product. Examples of specific excise taxes include imposing a tax at a fixed rate per: (a) pack of 20 cigarettes; (b) 31-gallon barrel of beer; (c) ounce

of tobacco; (d) milliliter of vapor liquid; (e) milligram of THC in marijuana; or (f) gallon of liquor, wine, or motor fuel.

Proponents of an ad valorem tax structure argue that such a tax is more resistant to inflationary pressure. Inflation-related price increases may offset some demand-related revenue reductions, leading to less erosion of state excise tax revenues compared to specific taxes. However, ad valorem taxes can encourage users to purchase cheaper brands of a product, even though the relative harm between brands does not differ. Additionally, these types of taxes can provide a disincentive for manufacturers to invest in product development, as higher priced products are taxed more heavily than lower priced products.

On the other hand, proponents of a specific tax structure argue that such a tax allows states to create a clearer connection to the harm caused by consumption of such products. Specific taxes can be simpler to calculate, because they do not create issues that may arise when determining the accurate value to be taxed with ad valorem taxes (such as whether to tax the price before or after a manufacturer's discount).

*Tax Remittance.* Excise taxes are often levied early on in the value chain (on manufacturers or distributors), rather than at the retail level. One reason for this is because doing so limits the number of taxpayers remitting tax, therefore reducing administration and enforcement costs and increasing efficiency. However, this practice is simpler to do when excise taxes are levied as specific taxes. In contrast, ad valorem taxes may be simpler to levy at the retail level where the true market value is established, although this significantly increases the number of taxpayers subject to the tax.

*Use of Revenue.* Many states, including Wisconsin, allocate excise tax revenues for general revenue spending. Others recommend that excise tax revenues be allocated towards programs

and activities that directly address the societal costs of the product being taxed. These societal costs include the health costs related to smoking, infrastructure costs associated with driving, and costs related to regulating the sale of alcohol and enforcing bans on driving under the influence. Some states dedicate revenues generated from cigarette and tobacco taxes to fund smoking and tobacco cessation programs, while other states appropriate general purpose revenues for these programs.

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## **Taxes on Tobacco and Vapor Products in Wisconsin**

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### **Cigarette Tax**

The state imposes an excise tax on the sale of cigarettes. The tax rate is generally \$2.52 per pack, or 126 mills per cigarette, although for larger cigarettes (weighing more than three pounds per thousand) the tax rate is 252 mills per cigarette. A mill equals one-tenth of one cent.

The tax is paid through the purchase of tax stamps from the Department of Revenue (DOR), generally by a manufacturer, including the owner of an automated roll-your-own cigarette machine, or a 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 0.8% discount on total stamp purchases (or tax payments) as compensation for their administrative costs.

Since the cigarette tax was first imposed under Chapter 443, Laws of 1939, at a general tax rate of 2¢ per pack, the cigarette tax rate has been raised 17 times to its current rate of \$2.52 per pack. The current rate was established in 2009 Act 28. Changes in the cigarette tax rate are outlined in Table 1.

**Table 1: Cigarette Tax Rates Per Pack**

Effective Date	Tax Rate
September 20, 1939	\$0.02
July 21, 1949	0.03
July 1, 1955	0.04
July 1, 1957	0.05
September 1, 1961	0.06
August 15, 1963	0.08
August 1, 1965	0.10
September 1, 1969	0.14
November 5, 1971	0.16
August 1, 1981	0.20
May 1, 1982	0.25
September 1, 1987	0.30
May 1, 1992	0.38
September 1, 1995	0.44
November 1, 1997	0.59
October 1, 2001	0.77
January 1, 2008	1.77
September 1, 2009	2.52

Table 2 presents a summary of cigarette tax collections since 2011-12. Over the last eleven years cigarette tax revenues have generally decreased. During this time period, overall cigarette consumption in Wisconsin, as measured by the number of taxed cigarette packs sold to distributors, is estimated to have declined by nearly 18%, with the largest annual decline in revenues occurring in 2021-22 (-5.4%). The increases seen in 2013-14, 2015-16, and 2019-20 coincided with a neighboring state's tax increase.

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

Fiscal Year	Amount	Percent Change From Prior Year	Percent of General Fund Tax Collections
2011-12	\$587.75	-2.8%	4.35%
2012-13	569.15	-3.2	4.04
2013-14	573.04	0.7	4.11
2014-15	569.55	-0.6	3.92
2015-16	573.41	0.7	3.80
2016-17	564.20	-1.6	3.64
2017-18	538.90	-4.5	3.34
2018-19	514.27	-4.6	2.97
2019-20	523.56	1.8	2.99
2020-21	509.79	-2.6	2.60
2021-22	482.44	-5.4	2.35

The observed decrease in taxable packs sold follows the general decline in cigarette consumption in the United States in recent years. According to the federal Center for Disease Control and Prevention, 12.5% of adults were considered current smokers in 2020, down from 19.3% in 2010.

1997 Act 27 and 2007 Act 20 reduced the discount on stamp purchases for manufacturers and distributors from 2% to 1.6% and 0.7%, respectively. As mentioned, the discount is provided to manufacturers and distributors as compensation for their administrative costs associated with the tax. Previously, decreases in the rate of the discount were enacted to keep the total discount at approximately the same per pack level as it was prior to the increases in the cigarette tax rate. However, no reduction to the discount rate was included with the 2009 Act 28 cigarette tax increase, and the discount was raised to 0.8% without a change in the cigarette tax rate under 2017 Act 59.

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 license 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 permitted cigarette distributors. The provisions took effect July 27, 2005. As of July, 2022, no direct marketers have registered under these provisions.

### **Tobacco Products Tax**

The state imposes an excise tax on the sale of all tobacco products except cigarettes. The tobacco products tax is paid by distributors at rates of 100% of the manufacturer's list price for moist



**Table 3: Tobacco Products Tax Rates**

Effective Date	Moist Snuff Tax Rate	Other Tobacco Products Tax Rate	Cigar Tax Rate
October 1, 1981	20% of the manuf. list price	20% of the manuf. list price	20% of the manuf. list price
October 1, 2001	25% of the manuf. list price	25% of the manuf. list price	25% of the manuf. list price
January 1, 2008	\$1.31 per ounce	50% of the manuf. list price	50% of the manuf. list price, but not more than 50¢ per cigar
September 1, 2009	100% of the manuf. list price	71% of the manuf. list price	71% of the manuf. list price, but not more than 50¢ per cigar

snuff and 71% of the manufacturer's list price for all other tobacco products, with a maximum tax of 50¢ per cigar.

The tax on tobacco products was established at 20% of the manufacturer's list price for all tobacco products in Chapter 20, Laws of 1981. Table 3 shows the historical changes to the tobacco products tax rates. Prior to 2007 Act 20, all tobacco products, other than cigarettes, were subject to the same tax rates. Act 20 created a separate tax rate for moist snuff and established a maximum tax per cigar. The rates were raised to their current levels pursuant to 2009 Act 28. Act 28 also converted the tax on moist snuff from a weight-based tax to a price-based tax. The tax is paid on the basis of monthly returns filed with DOR.

Table 4 shows tobacco products tax collections since 2011-12. During this period, collections ranged from \$63.0 million to \$94.4 million. Unlike other state excise and occupational taxes which are imposed as a fixed amount per unit of product, the tobacco products tax is levied as a percentage of price. Therefore, collections of the tobacco products tax increase over time as prices rise. With the exception of 2012-13 and 2017-18, tobacco tax collections have grown each year. Since 2011-12, the comprehensive annual average growth rate in tobacco tax collections was 3.7%, and annual growth has been 5.5% or higher in seven of the last 11 years.

**Table 4: Tobacco Products Tax Collections (\$ in Millions)**

Fiscal Year	Amount	Percent Change From Prior Year	Percent of General Fund Tax Collections
2011-12	\$65.52	7.6%	0.48%
2012-13	63.02	-3.8	0.45
2013-14	67.69	7.4	0.49
2014-15	71.91	6.2	0.49
2015-16	76.13	5.9	0.50
2016-17	80.28	5.5	0.52
2017-18	80.20	-0.1	0.50
2018-19	85.52	6.6	0.49
2019-20	91.36	6.8	0.52
2020-21	92.74	1.5	0.47
2021-22	94.38	1.8	0.46

### Vapor Products Tax

2019 Act 9 imposed an excise tax on the sale of vapor products at a rate of 5¢ per milliliter of the liquid. This applies to a liquid or other substance that functions as part of a vapor product or is sold with a vapor product as one packaged item.

Vapor products can be sold in several different forms, including disposable e-cigarettes, cartridges, tanks, and pods. The most basic e-cigarette is sold with the vaping liquid prefilled within a pre-charged device. When the liquid runs out, the entire device is discarded. Other e-cigarettes come with a rechargeable battery and are designed for multiple uses. For some, the vaping liquid is included with these devices by attaching a pre-filled or refillable cartridge or pod. For others, the e-cigarettes are sold with an attached tank that can

be refilled with vapor liquid, which is often sold separately. A distinction is also made between open and closed vapor products systems. In an open system, the device includes a refillable tank, pod, or cartridge, which holds the liquid and is designed for continuous use. Conversely, in a closed system, the prefilled cartridge, pod, or basic e-cigarette is disposable and intended for single use.

Under current law, included in Act 9 as enrolled, the definition of a vapor product is a non-combustible product that produces vapor or aerosol for inhalation from the application of a heating element to a liquid or other substance that is depleted as the product is used. However, the Governor employed his partial veto to delete "to a liquid or other substance that is depleted as the product is used" from the definition of vapor products. The Governor stated that the partial veto would clarify that the tax applies to any device containing vapor fluid and to vapor fluid sold separately.

On July 10, 2020, in the case *Bartlett v. Evers*, the Wisconsin Supreme Court struck down this partial veto as unconstitutional. Therefore, the decision eliminates tax upon liquids or other substances sold separately from a device.

Table 5 shows vapor products tax collections since 2019-20. Wisconsin began collecting an excise tax on vapor products beginning with sales made on October 1, 2019. Therefore, 2019-20 only reflects nine months of collections. Following the 2020 Wisconsin Supreme Court decision, the Department of Revenue issued refunds to taxpayers for taxes previously collected on liquids or other substances sold separately from a device.

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

Fiscal Year	Amount	Percent Change From Prior Year	Percent of General Fund Tax Collections
2019-20	\$1.32	N/A	0.01%
2020-21	1.56	18.0%	0.01
2021-22	4.13	164.8	0.02

These refunds, which were largely recorded in 2020-21, resulted in lower 2020-21 collections than would have been seen without the refunds.

In an effort to address rising levels of youth vapor product usage, the U.S. Food and Drug Administration (FDA) announced in January, 2020, a policy prioritizing enforcement against certain unauthorized flavored e-cigarette products that appeal to children, including fruit and mint flavors. The policy warned that companies that did not cease manufacture, distribution, and sale of unauthorized flavored cartridge- or pod-based e-cigarettes (other than tobacco or menthol) would risk FDA enforcement actions. The FDA stated in its guidance that it intended to prioritize enforcement beginning February 6, 2020. Further, Juul Labs, a prominent e-cigarette manufacturer, was the subject of a two-year investigation into the company's marketing and sales practices. This investigation was initiated by 33 states, including Wisconsin, and resulted in a settlement of nearly \$440 million after Juul was found to have marketed its e-cigarettes to underage teens. Wisconsin is expected to receive \$14.4 million as a result of the settlement.

### Refunds to Native American Tribes

Federal law prohibits states from imposing a cigarette tax, tobacco products tax, or a vapor products tax on sales by Native Americans to Native Americans who reside on their own reservations or trust land. To discourage purchases of non-taxed cigarette, tobacco, and vapor products on reservations by non-Native Americans, state law permits DOR to enter into agreements with Native American tribes to impose these excise taxes. The agreements are described below.

The tax on cigarettes was converted from an occupational tax to an excise tax under 1983 Act 27. This change allowed the state to impose the tax on sales of cigarettes made by Native Americans to non-Native Americans on reservations.

Previously, unstamped (untaxed) cigarettes were sold on reservations, which raised concern regarding competition and the administration and collection of taxes for sales to non-Native Americans. Act 27 authorized DOR to refund a portion of cigarette taxes collected on sales to non-Native Americans. Currently, the state has agreements with all 11 Native American tribes in Wisconsin through which the state 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 eligible Native American tribal members. Eligible tribal members must reside on the reservation or trust land of the tribe where the sale took place and be an enrolled member of that tribe.

The tax on tobacco products was converted from an occupational tax to an excise tax under 1999 Act 9. 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 could no longer purchase untaxed tobacco products. However, Act 9 authorized DOR to enter into agreements with the tribes to refund 100% of tobacco products taxes paid on sales to eligible tribal members on reservations and 50% of such taxes paid on sales to non-tribal members. The Department has entered into such agreements with 10 of the 11 Wisconsin tribes. Although the refund rates for sales to non-tribal members differ, the refund provisions for the tobacco products taxes and the cigarette tax are comparable.

2019 Act 9 extends authorization of similar agreements to the sale of vapor products by tribes. Like tobacco products, DOR can enter into agreements to refund 100% of the tax on sales of vapor products to enrolled members of the tribe, residing

on the tribal reservation, and 50% of taxes paid on sales to non-tribal members. As of December, 2022, the state has not entered into such agreements with any tribes.

Table 6 shows cigarette and tobacco products refunds that have been paid to tribes since 2011-12. Growth rate volatility of between 18.2% and -25.5% was primarily caused by the timing of refund claims submitted by tribes near the beginning or end of the fiscal year. In 2021-22, \$30.7 million in refunds were paid to tribes in this state, with refunds from cigarettes accounting for 95.2% of total refunds paid to tribes.

**Table 6: Cigarette and Tobacco Products Refunds Paid to Tribes (\$ in Millions)**

Fiscal Year	Cigarette Refunds	Tobacco Products Refunds	Total Refunds	Percent Change From Prior Year
2011-12	\$36.04	\$1.76	\$37.80	-5.5%
2012-13	27.03	1.12	28.15	-25.5
2013-14	31.42	1.31	32.73	16.3
2014-15	34.98	1.45	36.43	11.3
2015-16	33.43	1.49	34.92	-4.1
2016-17	39.11	2.17	41.28	18.2
2017-18	31.02	1.33	32.35	-21.6
2018-19	31.11	1.65	32.76	1.3
2019-20	27.06	1.42	28.48	-13.1
2020-21	29.21	1.55	30.76	8.0
2021-22	29.23	1.48	30.71	-0.2

Source: Department of Revenue

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## Occupational Taxes on Alcohol in Wisconsin

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### Liquor, Wine, and Cider Taxes

The state imposes occupational taxes on the sale of liquor, wine, and fermented cider at the rates shown in Table 7.

In addition to the \$3.25 per gallon tax on liquor, an administrative fee of 11¢/gallon is also imposed. The fee, which is paid to DOR along

**Table 7: 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		
Less than 7% Alcohol	1.71	0.06
More than 7% Alcohol	Taxed as Wine	

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

with liquor taxes, is deposited to a program revenue appropriation and used for costs incurred by the Department in administering the state liquor tax and enforcing the three-tier system for alcohol beverage production, distribution, and sale. In 2021-22, this fee amounted to \$2.23 million, of which \$1.38 million was expended, and \$0.85 million lapsed (reverted) to the general fund.

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. A summary of liquor and wine tax revenues since 2011-12 is presented in Table 8. From 2011-12 to 2019-20, collections increased at an average annual rate of 1.9%. However, in 2020-21, liquor revenues increased significantly, up

**Table 8: Liquor and Wine Tax Collections (\$ in Millions)**

Fiscal Year	Amount	Percent Change From Prior Year	Percent of General Fund Tax Collections
2011-12	\$47.04	2.7%	0.35%
2012-13	48.29	2.7	0.34
2013-14	48.99	1.5	0.35
2014-15	48.77	-0.5	0.34
2015-16	49.99	2.5	0.33
2016-17	52.08	4.2	0.34
2017-18	51.97	-0.2	0.32
2018-19	53.60	3.1	0.31
2019-20	54.78	2.2	0.31
2020-21	64.59	17.9	0.33
2021-22	64.90	0.5	0.32

17.9% from the previous fiscal year. This increase reflects a general trend seen across the U.S. of increased alcohol consumption during the COVID-19 pandemic.

The occupational tax on liquor and wine was established by Chapter 3, Laws of Special Session 1933. Table 9 shows the historic changes to these rates since 1934. These rates are listed in dollars per gallon. A two-tier rate for liquor existed until 1961, with liquor containing less than 21% alcohol being taxed at a lower rate. Likewise, Chapter 217, Laws of 1935 created new rates for wine with less than 21% alcohol. The current rates have not been modified since Chapter 20, Laws of 1981.

**Table 9: Historic Liquor and Wine Tax Rates**

Effective Date	Tax Rate (\$ per Gallon)			
	Wine Up To 14% Alcohol	Wine 14% to 21% Alcohol	Liquor Up to 21% Alcohol	Liquor and Wine Over 21% Alcohol
January 13, 1934	\$0.25	\$0.25	\$0.25	\$1.00
July 4, 1935	0.05	0.10	0.25	1.00
July 25, 1947	0.10	0.20	0.50	2.00
July 1, 1961	0.15	0.30	N/A	2.00
August 15, 1963	0.16875	0.3375	N/A	2.25
November 5, 1971	0.195	0.39	N/A	2.60
August 1, 1981*	0.25	0.45	N/A	3.25

\*On May 2, 1986, the statutory tax rates were converted from \$ per gallon to ¢ per liter.

Prior to 1981, a separate bracket schedule of rates existed for quantities of liquor and wine less than and including one gallon. These schedules applied a different rate to each range of quantities established. For example, one bracket consisted of quantities of more than one quart up to and including a ½ gallon. All quantities that fell within this bracket were taxed at the same rate. The schedule for wine was repealed in Chapter 20, Laws of 1981, following the Governor's partial veto, and the liquor schedule was subsequently eliminated in Chapter 302, Laws of 1985. This simplified the calculation of tax imposed. For example, the tax imposed for ⅝ of a gallon or liter of liquor is now equal to ⅝ of the established rate per gallon or liter.

A tax on hard cider, which separates the tax on cider from the tax on wine, was established by 1997 Act 136, effective July 1, 1998. Hard cider is defined as fermented apple or pear juice that contains 0.5% to 7.0% alcohol by volume. Cider containing more than 7.0% alcohol by volume is taxed as wine.

## Beer Tax

An occupational tax is imposed by the state on the sale of beer and other fermented malt beverages. A summary of recent collection amounts is presented in Table 10. Similar to liquor tax collections, the state saw a large increase in beer tax revenues in 2020-21, further suggesting an increase in alcohol consumption during the COVID-19 pandemic.

**Table 10: Beer Tax Collections (\$ in Millions)**

Fiscal Year	Amount	Percent Change From Prior Year	Percent of General Fund Tax Collections
2011-12	\$9.24	-0.9%	0.07%
2012-13	9.00	-2.6	0.06
2013-14	8.97	-0.4	0.06
2014-15	8.83	-1.5	0.06
2015-16	8.98	1.7	0.06
2016-17	9.13	1.6	0.06
2017-18	8.91	-2.4	0.06
2018-19	8.53	-4.3	0.05
2019-20	8.49	-0.5	0.05
2020-21	9.19	8.3	0.05
2021-22	8.87	-3.5	0.04

The beer tax was established as a temporary tax in Chapter 361, Laws of 1933, and was later made permanent. The initial rate was set at \$1 per barrel of 31 gallons, effective July 9, 1933. The tax on beer was later increased to its current \$2 per barrel rate, or approximately 6.5¢ per gallon, in Chapter 185, Laws of 1969, effective November 1, 1969. A 50% tax credit on the first 50,000 barrels produced is available to brewers who produce fewer than 300,000 barrels per year. The tax is paid by brewers, bottlers, and wholesalers on a monthly basis.

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## Federal Taxes on Alcohol and Tobacco

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The federal excise tax on cigarettes is currently \$1.0066 per pack. Previous per-pack federal excise tax rates, and the periods during which those rates were in effect, are shown in Table 11.

**Table 11: Federal Cigarette Tax Rate Since 1940**

Effective Date	Tax Rate
July 1, 1940	\$0.065
November 1, 1942	0.07
November 1, 1951	0.08
January 1, 1983	0.16
January 1, 1991	0.20
January 1, 1993	0.24
January 1, 2000	0.34
January 1, 2002	0.39
April 1, 2009	1.0066

The current federal taxes on tobacco products took effect April 1, 2009, and are as follows:

Snuff	\$1.51 per pound
Chewing Tobacco	50.33¢ per pound
Pipe Tobacco	\$2.8311 per pound
Roll-Your-Own Tobacco	\$24.78 per pound
Cigarette Papers	3.15¢ for 50 papers
Cigarette Tubes	6.30¢ for 50 tubes
Small Cigars	\$50.33 per 1,000
Large Cigars	52.75% of the manufacturer's or importer's sales price, but not more than 40.26¢ per cigar

On December 20, 2019, the federal government passed legislation raising the federal minimum age for sale of tobacco products from 18 to 21 years. This legislation makes it illegal for a retailer to sell any tobacco product, including cigarettes, cigars, and vapor products, to anyone under 21.

The current federal liquor, wine, and beer tax rates described below took effect on January 1, 2018.

The federal liquor tax is imposed at graduated rates that increase with the number of proof gallons handled.

First 100,000 proof gallons	\$2.70 per gallon
100,000-22.23 million proof gallons	13.34 per gallon
Over 22.23 million proof gallons	13.50 per gallon

A proof gallon is one gallon of 100 proof liquor. For example, the first 100,000 gallons of 80 proof alcohol produced are taxed at \$2.16 per gallon (80% of \$2.70). The Wisconsin liquor tax, in contrast, is based on the volume of the beverage in liters and does not consider the alcohol content.

Federal wine taxes are based on wine gallons (128 fluid ounces) rather than proof gallons. Similar to liquor, lower rates are imposed for specific wine gallon thresholds. The rates increase on a graduated scale for the first 750,000 wine gallons produced, as shown below.

Tax Class	First 30,000 w. gal	30,000- 130,000 w. gal	130,000- 750,000 w. gal	Over 750,000 w. gal
Mead/Wine less than 16% alcohol	\$0.07	\$0.17	\$0.535	\$1.07
16% to 21% alcohol	0.57	0.67	1.035	1.57
21% to 24% alcohol	2.15	2.25	2.615	3.15
Artificially carbonated wine	2.30	2.40	2.765	3.30
Sparkling wine	2.40	2.50	2.865	3.40
Hard cider, 0.5% to 8.5% alcohol	0.164	0.17	0.193	0.226

The federal beer tax for all brewers is \$16 per barrel of 31 gallons for the first six million barrels produced annually, and \$18 per barrel thereafter. A reduced rate of \$3.50 per barrel for the first 60,000 barrels of beer produced annually, and \$16 per barrel thereafter, is provided for domestic brewers that 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, vapor products, liquor, beer, and recreational marijuana is summarized in the following tables. These tables reflect state tax rates in effect January 1, 2023, based on law changes in other states (including the District of Columbia) as of December 1, 2022.

Table 12 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 12 are for packages of cigarettes weighing not more than three pounds per thousand, which is the most common type of package sold. In addition, 19 states treat little cigars like cigarettes for tax purposes. Little cigars are similar in shape, size, and tobacco content to cigarettes. A primary difference between little cigars and cigarettes is that the former are wrapped in tobacco leaf while the latter are wrapped in white paper.

Table 13 presents a summary of excise tax rates on tobacco products in other states. As noted, Wisconsin caps its tax on cigars at 50¢ each. Ten other states also have caps on their cigar taxes (Arkansas, Connecticut, Iowa, Michigan, Minnesota, New Mexico, Ohio, Oregon, Rhode Island, and Washington), but these amounts are not shown in Table 13. Five states (Alabama, Arizona, Oklahoma, Texas, and Vermont) tax cigars on a per-unit basis, with some imposing taxes at varying rates based on the price of the cigar. Florida and Pennsylvania do not impose an excise tax on cigars, and the District of Columbia does not impose an excise tax on premium cigars.

Table 14 identifies the vapor products tax rates in effect in other states. As of December, 2022, 31 states, including Wisconsin, impose an excise tax

**Table 12: Cigarette Tax Rates by State as of December, 2022**

State	Tax Per Pack	State	Tax Per Pack	State	Tax Per Pack
District of Columbia**	\$5.020	Alaska	\$2.000	Kentucky	\$1.100
Connecticut#	4.350	Arizona	2.000	Louisiana	1.080
New York#	4.350	Maine	2.000	Indiana	0.995
Rhode Island#	4.250	Michigan	2.000	Mississippi	0.680
Maryland	3.750	New Mexico#	2.000	Alabama	0.675
Minnesota**	3.732	Colorado***	1.940	Nebraska	0.640
Massachusetts#	3.510	Nevada	1.800	Tennessee#	0.620
Oregon#	3.330	New Hampshire#	1.780	Virginia	0.600
Hawaii#	3.200	Montana#	1.700	Wyoming	0.600
Vermont#	3.080	Utah#	1.700	Idaho	0.570
Washington#	3.025	Ohio	1.600	South Carolina	0.570
Illinois#	2.980	South Dakota	1.530	North Carolina	0.450
California	2.870	Texas	1.410	North Dakota	0.440
New Jersey	2.700	Iowa#	1.360	Georgia	0.370
Pennsylvania#	2.600	Florida	1.339	Missouri	0.170
WISCONSIN	2.520	Kansas	1.290		
Delaware	2.100	West Virginia	1.200		
Oklahoma#	2.030	Arkansas	1.150		

\* Rate includes \$0.52 surtax for each pack of cigarettes, which replaces the sales tax on cigarettes.

\*\* Rate includes \$0.692 cigarette sales tax, which is recalculated every year effective January 1.

\*\*\* Rate increases to \$2.24 per pack on Jan. 1, 2024.

# Little cigars are taxed at the same rate as cigarettes.

Sources: Federation of Tax Administrators, Campaign for Tobacco-Free Kids, state tax publications, and state websites.

on vapor products. It should be noted that Wisconsin is currently the only state that taxes the vapor liquid only when sold as part of the vapor product. All other states also tax liquid sold separately.

Table 15 summarizes the excise tax rates imposed on liquor for the 34 states that license the sale of liquor by private individuals. [Tax rates for the 17 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 15 provides only the primary

liquor tax rate.

Table 16 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 16 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 volume of beer included in the packaging sold (for example, a half barrel of beer has a different tax rate than a case of beer), the state's highest statutory tax rate is shown in Table 16.

Table 17 identifies the excise tax rates imposed on sales of recreational marijuana in other states. Currently, 20 states have legalized the possession,

use, and sale of marijuana for recreational use and impose (or will impose) an excise tax on retail and/or wholesale sales of recreational marijuana. Many states have set their marijuana excise tax rate as a percentage of the retail price of marijuana, while some tax marijuana both at the wholesale and retail levels. Other states have excise tax rates that vary based on the type of product and the

THC content of those products. In addition, possession and use, but not sales, of recreational marijuana are legal in the District of Columbia and will become legal in Maryland beginning on July 1, 2023. In 29 states (including Wisconsin), the possession, use, and sale of recreational marijuana remains illegal.

**Table 13: Tobacco Products Tax Rates by State as of December, 2022**

*States That Impose Tax Uniformly for All Tobacco Products*

State	Tax	State	Tax
Alaska	75.0% of wholesale price	Nevada	30.0% of wholesale price
California	61.74% of wholesale value	New Hampshire	65.03% of wholesale price
Colorado*	50.0% of manuf. list price	New Mexico***	25.0% of wholesale product value
District of Columbia	79% of wholesale price	North Carolina	12.8% of wholesale price
Florida**	85.0% of wholesale price	Pennsylvania**	55¢ per ounce
Idaho	40.0% of wholesale price	South Carolina	5.0% of manuf. price
Kansas	10.0% of wholesale price	South Dakota	35.0% of wholesale price
Michigan***	32% of wholesale price	Tennessee	6.6% of wholesale price
Mississippi	15.0% of manuf. list price	West Virginia	12.0% of wholesale price
Missouri	10.0% of manuf. invoice 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>Delaware</b>	
Cigars	\$40.50/1,000	Moist Snuff	92¢ per ounce
Little Cigars	4¢ per 10	All Other Tobacco	30% of wholesale price
Filtered Cigars	15¢ per 10		
Smoking Tobacco	Up to 6¢ per ounce	<b>Georgia</b>	
Chewing Tobacco	1.5¢ per ounce	Cigars	23% of wholesale price
Snuff	Up to 12¢ per ounce	Little cigars	5¢ per 20
		All Other Tobacco	10% of wholesale price
<b>Arizona</b>		<b>Hawaii</b>	
Cigars	21.8¢ for 3 to 21.8¢ each	Cigars	50% of wholesale price
Little Cigars	44.10¢ per 20	Other Tobacco	70% of wholesale price
Plug Tobacco	5.50¢ per ounce		
Other Tobacco	22.3¢ per ounce	<b>Illinois</b>	
		Moist Snuff	30¢ per ounce
<b>Arkansas</b>		Other Tobacco	36% of wholesale price
Cigarette Papers	25¢ per 32 sheets		
Other Tobacco***	68% of manuf. selling price	<b>Indiana</b>	
		Moist Snuff	40¢ per ounce
<b>Connecticut</b>		All Other Tobacco	24% of wholesale price
Snuff	\$3.00 per ounce		
All Other Tobacco***	50% of wholesale price	<b>Iowa</b>	
		Snuff	\$1.19 per ounce
		All other Tobacco***	50.0% of wholesale price



**Table 13: Tobacco Products Tax Rates by State as of December, 2022 (continued)**

*States That Impose Tax That Differs by Product (continued)*

State/Product	Range of Tax Rates	State/Product	Range of Tax Rates
<b>Kentucky</b>		<b>Ohio</b>	
Snuff	19¢ per 1.5 ounces	Little Cigars	37% of wholesale price
Chewing Tobacco	Up to 5¢ per ounce	All Other Tobacco***	17% of wholesale price
All Other Tobacco	15% of wholesale price	<b>Oklahoma</b>	
<b>Louisiana</b>		Cigars	36¢ to 120¢ per 10
Cigars	8% to 20% of manuf. invoice price	Smoking Tobacco	80% of factory list price
Smoking Tobacco	33% of invoice price	Snuff; Chewing and	
Smokeless Tobacco	20% of invoice price	Smokeless Tobacco	60% of factory list price
<b>Maine</b>		<b>Oregon</b>	
Smokeless Tobacco	\$2.02 per ounce	Moist Snuff	\$1.78 per ounce
Smoking Tobacco	43% of wholesale sales price	All Other Tobacco***	65.0% of wholesale price
<b>Maryland</b>		<b>Rhode Island</b>	
Cigars	70% of wholesale price	Snuff	\$1.00 per ounce
Premium Cigars	15% of wholesale price	All Other Tobacco***	80% of wholesale cost
Pipe Tobacco	30% of wholesale price	<b>Texas</b>	
All Other Tobacco	53% of wholesale price	Little Cigars	1¢ per 10
<b>Massachusetts</b>		Cigars	\$7.50/1,000 to \$15/1,000
Smoking Tobacco	40% of wholesale price	All Other Tobacco	\$1.22 per ounce
Smokeless Tobacco	210% of wholesale price	<b>Utah</b>	
<b>Minnesota</b>		Moist Snuff	\$1.83 per ounce
Moist Snuff	Greater of \$3.04 per 1.2 ounces or 95% of wholesale price	All Other Tobacco	86% of manuf. sales price
All Other Tobacco***	95% of wholesale price	<b>Vermont</b>	
<b>Montana</b>		Snuff	\$2.57 per ounce
Moist Snuff	85¢ per ounce	Smokeless Tobacco	\$2.57 per ounce
All Other Tobacco	50% of wholesale price	Cigars > \$2.18	\$2 or \$4 per cigar
<b>Nebraska</b>		All Other Tobacco	92% of wholesale price
Snuff	44¢ per ounce	<b>Virginia</b>	
Other Tobacco	20.0% of manuf. selling price	Moist snuff	36¢ per ounce
<b>New Jersey</b>		Loose Leaf Tobacco	Up to 20¢ per ounce
Moist Snuff	75¢ per ounce	Roll-Your-Own Tobacco	10% of manuf. sales price
All Other Tobacco	30.0% of wholesale price	All Other Tobacco	20% of manuf. sales price
<b>New York</b>		<b>Washington</b>	
Snuff	\$2.00 per ounce	Moist Snuff	\$2.526 per unit of 1.2 ounces
All Other Tobacco	75% of wholesale price	All Other Tobacco***	95% of taxable sales price
<b>North Dakota</b>		<b>WISCONSIN</b>	
Cigars & Pipe Tobacco	28% of wholesale price	Moist Snuff	100% of manuf. list price
Snuff	60¢ per ounce	All Other Tobacco***	71% of manuf. list price
Chewing Tobacco	16¢ per ounce	<b>Wyoming</b>	
		Moist Snuff	60¢ per ounce
		All Other Tobacco	20.0% of wholesale price

\* Rate in Colorado increases to 56% on Jan. 1, 2024.

\*\* Tax not imposed on cigars.

\*\*\* Cap on cigar tax.

Sources: National Association of Tobacco Outlets, Campaign for Tobacco-Free Kids, state tax publications, and state websites.

**Table 14: Vapor Products Tax Rates by State as of December, 2022**

State	Tax	State	Tax
<b>States That Impose Tax as a Percentage of the Price</b>			
California	12.5% of retail price; and 61.74% of wholesale price	Minnesota	95% of wholesale price
Colorado*	50% of manufacturer's list price	Nevada	30% of wholesale price
District of Columbia	79% of wholesale price	New York	20% of retail price
Illinois	15% of wholesale price	Oregon	65% of wholesale price
Maine	43% of wholesale price	Pennsylvania	40% of wholesale price
Maryland	12% of retail price (60% if 5mL or less)	Utah	56% of manufacturer's sales price
Massachusetts	75% of wholesale price	Vermont	92% of wholesale price
		Wyoming	15% of wholesale price
<b>States That Impose Tax by Volume of E-Liquid</b>			
Delaware	5¢ per milliliter	Ohio	10¢ per milliliter
Kansas	5¢ per milliliter	Virginia	6.6¢ per milliliter
Louisiana	5¢ per milliliter	West Virginia	7.5¢ per milliliter
North Carolina	5¢ per milliliter	WISCONSIN**	5¢ per milliliter
<b>States That Impose Tax That Differs by Type of Product</b>			
Connecticut	Open: 10% of wholesale price Closed: 40¢/mL	New Hampshire	Open: 8% wholesale price Closed: 30¢ per milliliter
Georgia	Open: 7% of wholesale price Closed: 5¢ per milliliter	New Jersey	Open: 10% of retail price Closed: 10¢ per milliliter
Kentucky	Open: 15% of wholesale price Closed: \$1.50 per cartridge	New Mexico	Open: 12.5% of wholesale price Closed: 50¢ per cartridge
Indiana	Open: 15% of retail price Closed: 15% of wholesale price	Washington	Open >5mL: 9¢ per milliliter Closed: 27¢ per milliliter

\* Rate in Colorado increases to 56% on Jan. 1, 2024.

\*\* Tax only imposed on liquid that functions as part of a vapor product or is sold with a vapor product as one packaged item.

Sources: National Conference of State Legislators, Tax Foundation, Federation of Tax Administrators, state tax publications and state websites.

**Table 15: Liquor Tax Rates for License States as of December, 2022**

State	Tax Per Gallon	State	Tax Per Gallon	State	Tax Per Gallon
Washington	\$14.27	Delaware	\$4.50	Indiana	\$2.68
Alaska	12.80	Tennessee	4.40	Arkansas	2.50
Illinois	8.55	Massachusetts	4.05	Kansas	2.50
Florida	6.50	South Dakota	3.93	North Dakota	2.50
New York	6.44	Georgia	3.79	Texas	2.40
New Mexico	6.06	Nebraska	3.75	Colorado	2.28
Hawaii	5.98	Nevada	3.60	Missouri	2.00
Connecticut	5.94	California	3.30	Kentucky	1.92
Oklahoma	5.56	WISCONSIN	3.25	District of Columbia	1.50
New Jersey	5.50	Louisiana	3.03	Maryland	1.50
Rhode Island	5.40	Arizona	3.00		
Minnesota	5.03	South Carolina	2.72		

Sources: State tax publications and state websites.

**Table 16: Beer Tax Rates by State as of December, 2022**

State	Tax in ¢ Per Gallon	Tax in \$ Per Barrel	State	Tax in ¢ Per Gallon	Tax in \$ Per Barrel
Tennessee*	128.7¢	\$39.89	California	20.0¢	\$6.20
Alaska	107.0	33.17	Texas	19.4	6.00
Alabama**	105.3	32.64	Iowa	19.0	5.89
Georgia***	101.3	31.41	Kansas	18.0	5.58
Hawaii	93.0	28.83	Ohio	18.0	5.58
South Carolina	76.8	23.81	West Virginia	17.7	5.50
North Carolina	61.7	19.13	Arizona	16.0	4.96
Florida	48.0	14.88	Nevada	16.0	4.96
Mississippi	42.7	13.23	North Dakota	16.0	4.96
Utah	42.3	13.10	Idaho	15.0	4.65
New Mexico	41.0	12.71	Minnesota	14.8	4.60
Louisiana	40.3	12.50	New York	14.0	4.34
Oklahoma	40.3	12.50	Montana	13.9	4.30
Maine	35.0	10.85	New Jersey	12.0	3.72
Nebraska	31.0	9.61	Indiana	11.5	3.57
New Hampshire	30.0	9.30	Massachusetts	10.6	3.30
South Dakota	27.4	8.50	Rhode Island	10.6	3.30
Vermont	26.5	8.22	District of Columbia	9.0	2.79
Delaware	26.3	8.15	Maryland	9.0	2.79
Washington	26.1	8.08	Oregon	8.4	2.60
Virginia	25.7	7.95	Kentucky	8.1	2.50
Connecticut	24.0	7.44	Colorado	8.0	2.48
Arkansas	23.4	7.27	Pennsylvania	8.0	2.48
Illinois	23.1	7.16	WISCONSIN	6.5	2.00
Michigan	20.3	6.30	Missouri	6.0	1.86
			Wyoming	1.9	0.59

\* Includes a local beer wholesale tax of \$35.60 per barrel.

\*\* Includes uniform local tax rate of \$0.52 per gallon.

\*\*\* Includes a uniform local tax rate of \$16.50 per barrel, though additional local excise taxes may apply.

Sources: State tax publications and state websites.

**Table 17: Recreational Marijuana Tax Rates by State as of December, 2022**

*States That Impose a Uniform Tax at a Fixed Rate*

State	Tax	State	Tax
Arizona	16% of retail price	Nevada	10% of retail price; and
California	15% of retail gross receipts		15% of wholesale fair market value
Colorado	15% of retail price; and	New Jersey*	\$1.52 per ounce of cannabis
	15% of wholesale average market rate	New Mexico	12% of retail price
Massachusetts	10.75% of retail price	Oregon	17% of retail price
Michigan	10% of retail price	Rhode Island	10% of retail price
Montana	20% of retail price	Vermont	14% of retail price
		Washington	37% of retail price

**Table 17: Recreational Marijuana Tax Rates by State as of December, 2022 (continued)**

*States That Impose Tax That Differs by Product and/or THC Content*

State/Product	Range of Tax Rates	State/Product	Range of Tax Rates
<b>Alaska</b>		<b>Maine</b>	
Mature Flowers	\$50 per ounce	Flowers	\$335 per pound
Immature Flowers	\$25 per ounce	Trim	\$94 per pound
Trim	\$15 per ounce	Mature Plant	\$35 per plant
Clone	\$1 per clone	Seedling/Immature Plant	\$1.50 per seedling or plant
<b>Connecticut</b>		Seeds	\$0.35 per seed
Flower	0.625¢ per milligram of THC	All Retail Sales	10% of retail price
Edibles	2.75¢ per milligram of THC	<b>New York</b>	
All other products	0.9¢ per milligram of THC	Flower	0.5¢ per milligram of THC
<b>Illinois</b>		Concentrates	0.8¢ per milligram of THC
Products with <35% THC	10% of price	Edibles	3¢ per milligram of THC
Products with >35% THC	25% of price	All Retail Sales	9% of retail price
Products Infused with Cannabis	20% of price		
All Wholesale Sales	7% of value		

\* New Jersey's rate is adjusted annually, and is set at 1/3 of 1% of the statewide average retail price of cannabis.

Note: Missouri and Virginia are expected to impose excise taxes on recreational marijuana at rates of 6% and 21% of retail price, respectively, once legal sales begin.

Sources: Federation of Tax Administrators, Tax Foundation, state tax publications and state websites.