



State Wine Excise Tax Rates

(As of September 1, 2017)

State	Wine Excise Tax (\$/Gallon)	Sparkling Wine (\$/Gallon)	Other Tax Categories (\$/Gallon)	General Sales Tax Applies	Last Excise Tax Increase	Notes
AL	\$1.70		over 16.5% \$9.16	yes	1983	Definition of fortified wine changed July 1, 2010. New tax category added,
AK	\$2.50				2002	October 1, 2002 (increased from \$1.65 to \$2.50 per gallon)
AZ	\$0.84			yes	1984	
AR	\$0.75		under 6.3% \$0.25	yes	1965	
CA	\$0.20	\$0.30		yes	1991	
CO	\$0.32			yes	2001	
CT	\$0.72	\$1.80	over 21% \$1.80	yes	1989, 2011	On July 1, 2011 excise taxes were increased by 20% (previous increase was 1989)
DE	\$1.63				2017	On Sept. 1, 2017 excise tax for each gallon of wine increased from \$.97 to \$1.63.
DC	\$0.30	\$0.45	over 14% \$0.40	yes	1990	On July 1, 2011 the off-premise sales tax increased to 10% (10% and 9% are on top of 6% sales tax)
FL	\$2.25	\$3.50	over 17.259% \$3.00	yes	1983	
GA	\$1.51		over 14% \$2.54	yes	1981	\$0.83 per gallon local tax
HI	\$1.38	\$2.12	wine coolers \$0.85	yes	1998	
ID	\$0.45			yes	1971	Excise tax first instituted in 1971
IL	\$1.39		over 20% \$8.55	yes	1999, 2009	Cook County: \$0.24/gallon excise tax on wine up to 14%, \$.45/gallon on wine over 14% but less than 20% Chicago: \$.36/gallon on wine. \$.89/gallon on wine over 14% but less than 20%
IN	\$0.47		over 21% \$2.68	yes	1987	
IA	\$1.75		under 5% \$0.19	yes	1986	

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KS	\$0.30		over 14%	\$0.75	see notes	1977	8% liquor enforcement tax on off-premises sales
KY	\$0.50				yes	2005 (wholesale tax)	6% off-premise sales tax first imposed 2009 /11% wholesale tax
LA	\$0.76	\$2.08	14%-24%	\$1.33	yes	2016	On 4/1/16 sparkling wine increases from \$0.42/liter to \$0.55/liter, still wine under 14% increases from \$0.03/liter to \$0.20/liter, o Wine between 14% and 24% increases from \$0.06/liter to \$0.35/liter, wine over 24% increases from \$0.42/liter to \$0.55/liter
			over 24%	\$2.08			
ME	\$0.60	\$1.24	15.5%-24%	\$1.24	yes	1987	Over 15.5% sold through state stores/ The tax is no longer divided into premium and excise. Beginning in 2013 there is only an excise tax category.
MD	\$0.40				see notes	1972	On July 1, 2011 sales tax on alcoholic beverages increased from 6% to 9%
MA	\$0.55	\$0.70			see notes	1976	6.25% sales tax added on 8/1/09. On 11/2/10 voters approved a ballot measure to reinstate the the sales tax exemption on alcoholic beverage sales for off-premise consumption.
MI	\$0.51		over 16%	\$0.76	yes	1982	(Definition for desert wine changed in 1985)
MN	\$0.30	\$1.82	14%-21%	\$0.95	see notes	1987	\$0.01/bottle tax (except miniatures)The 6.875% general sales tax rate and 2.5% liquor gross receipts tax apply to beer, wine and other alcoholic beverages sold at an on-sale or off-sale
			under 24%	\$1.82			
			over 24%	\$3.52			
MS	\$0.35	\$1.00			yes	1965	Over 14% and sparkling wine sold through the state , 27.5% mark-up at wholesale
MO	\$0.42				yes	2002	
MT	\$1.06				na	1985	Over 16% - sold through state stores, 1985 (increased from \$.76 per gallon to \$1.02 per gallon) There is a tax of .01/liter on table wine sold by a table wine distributor to an agency liquor store
NE	\$0.95				yes	2003	
NV	\$0.70		14% to 22%	\$1.30			
			over 22%	\$3.60	yes	2003	
NH							8% Mark-Up Tax, all wine sold through state stores
NJ	\$0.875				yes	1992, 2009	Effective 8/1/09 increased from \$0.70 to \$0.875 gallon
NM	\$1.70		over 14%	\$5.68	yes	1993	
NY	\$0.30				yes	1989, 2009	Increased from \$0.1893 to \$0.30 on May 1, 2009
NC	\$0.99		over 17%	\$1.11	yes	2009	On 9/1/09 excise taxes increase to \$0.99 per gallon for table wine and \$1.11 per gallon for wine over 17%

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ND	\$0.50		over 17%	\$0.60	see notes	1955	7% rate on the gross receipts from retail sales of alcoholic beverages sold for consumption either on or off the premises. <i>Removed sparkling wine category, tax reduced from 1.00 to .50 on July 1, 2009</i>
OH	\$0.32	\$1.50	over 14%	\$1.00	yes	1992	Vermouth is \$1.08 per gallon. Cuyahoga County: \$0.32/ gallon excise tax on wine.
OK	\$0.72	\$2.08			yes	1987	excise tax of \$1.40 per gallon on wine more than 14% eliminated. Effective 7/1/2009 all wine taxed at \$0.72 per gallon.
OR	\$0.67		over 14%	\$0.77	na	1983	
PA					yes	2016 (*see notes)	*Act 39 of 2016 amendments to the Liquor Code impose a new \$2.50 per gallon excise tax on direct wine shipments. 18% Emergency Tax (PA wineries exempt)/ 6% sales tax / additional local sales tax in Allegheny County and Philadelphia / all wine sold through state stores 30% markup
RI	\$1.40	\$0.75			see notes	1989, 2013	Excise tax on still wine temporarily increased from \$0.60 per gallon to \$1.40 per gallon from July 1, 2013 - June 30, 2015. Also the sales and uses tax will not apply to off-premise wine sales from December 1, 2013 through June 30, 2015. - Gov. signed the budget on 6/30/15 making these tax changes permanent.
SC	\$0.90				yes	1975	\$0.18/gallon additional tax
SD	\$0.93	\$2.07	14% - 20%	\$1.45	yes	1987	2% wholesale tax
			over 21%	\$2.07			
TN	\$1.21				yes	2002	
TX	\$0.20	\$0.52	over 14%	\$0.41	yes	1984	\$0.05/drink tax on airline sales
UT					yes	2003 - mark-up	Current Mark up is 65.5%, mark-up no excise taxes
VT	\$0.55				yes	1981	Over 16% sold through state store
VA	\$1.51		under 4%	\$0.26	yes	1980	Over 14% sold through state store
WA	\$0.87		over 14%	\$1.72	yes	1989	1989, \$0.01 per liter was added to the tax on table wine dedicated to the violence reduction & drug enforcement account (1987-increased \$.0025 per liter to dedicated to the WA Wine Commission)
WV	\$1.00				yes	1981	6% state sales tax plus local sales tax, 5% municipal liquor tax, additional local sales tax may apply in certain areas.
WI	\$0.25		over 14%	\$0.45	yes	1982	
WY	\$0.28				yes		All wine sold through state store. Mark-up of 17.6%