

STATE WINE EXCISE TAX RATES (Including Date of Last Tax Increase)

State	Wine Excise Tax (\$/ Gallon)	Sparkling Wine Excise Tax (\$/ Gallon)	% alcohol	\$/ gallon	Consumer Sales Tax Applied	Notes
AL	\$1.70		over 16.5%	\$2.42	yes	definition of fortified wine changed July 1, 2010 new tax category added,
AK	\$2.50				na	October 1, 2002 (increased from \$1.65 to \$2.50/ per gallon)
AZ	\$0.84				yes	
AR	\$0.75		under 5%	\$0.25	yes	
CA	\$0.20	\$0.30			yes	
CO	\$0.32				yes	
CT	\$0.72	\$1.80	over 21%	\$1.80	yes	On July 1, 2011 excise taxes were increased by 20% (previous increase was 1989)
DE	\$0.97				na	
DC	\$0.30	\$0.45	over 14%	\$0.40	yes	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	
GA	\$1.51		over 14%	\$2.54		
HI	\$1.38	\$2.12	wine coolers	\$0.85	yes	
ID	\$0.45				yes	excise tax first instituted in 1971
IL	\$1.39		over 20%	\$4.50	yes	<b>Cook County:</b> \$0.16/gallon excise tax on wine up to 14%, \$.30/gallon on wine over 14% but less than 20% <b>Chicago:</b> \$.36/gallon on wine. \$.89/gallon on wine over 14% but less than 20%

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IN	\$0.47		over 21%	\$2.68	yes	
IA	\$1.75		under 5%	\$0.19	yes	
KS	\$0.30		over 14%	\$0.75	no	8% liquor enforcement tax on off-premises sales
KY	\$0.50				yes	6% off-premise sales tax first imposed 2009 /11% wholesale tax
LA	\$0.11	\$1.59	14%-24%	\$0.23		
			over 24%	\$1.59	yes	
ME	\$0.30	\$1.25			yes	over 15.5% sold through state stores/ Premium tax \$0.30/gallon /1987 Premium Tax increase
MD	\$0.40				yes	On July1, 2011 sales tax on alcoholic beverages increased from 6% to 9%
MA	\$0.55	\$0.70				6.25% sales tax added on 8/1/09. 11/2/10 ballot measure repealing 6.25% off-premise tax passed.
MI	\$0.51		over 16%	\$0.76	yes	(definition for desert wine only changed in 1985)
MN	\$0.30	\$1.82	14%-21%	\$0.95		\$0.01/bottle tax (except miniatures)
			under 24%	\$1.82		
			over 24%	\$3.52		
MS	\$0.35	\$1.00			yes	over 14% and sparkling wine sold through the state , 27.5% mark-up at wholesale
MO	\$0.42				yes	

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MT	\$1.06				na	over 16% - sold through state stores, 1985 (increased from \$.76 per gallon to \$1.02 per gallon)
NE	\$0.95				yes	
NV	\$0.70		14% to 22%	\$1.30	yes	
			over 22%	\$3.60		
NH					na	8% Mark-Up Tax, all wine sold through state stores
NJ	\$0.875				yes	Effective 8/1/09 increased from \$0.70 to \$0.875 gallon
NM	\$1.70		over 14%	\$5.68	yes	
NY	\$0.30				yes	increased from \$0.1893 to \$0.30 on May 1, 2009
NC	\$0.99		over 17%	\$1.11	yes	on 9/1/09 excise taxes increase to \$0.99 per gallon for table wine and \$1.11 per gallon for wine over 17%
ND	\$0.50		over 17%	\$0.60	~	removed sparkling wine category, tax reduced from 1.00 to .50 on July 1, 2009
OH	\$0.32	\$1.50	over 14%	\$1.00	yes	vermouth is \$1.08 per gallon. 1995 (\$.02/gallon increase to support local industry)
OK	\$0.72	\$2.08			yes	\$
OR	\$0.67		over 14%	\$0.77	na	1983 (increased from \$.76 per gallon to \$1.02 per gallon)
PA					yes	18% Emergency Tax (PA wineries exempt)/ 6% sales tax / additional 1% sales tax in Allegheny and Philadelphia Counties. / all wine sold through state stores 30% markup

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RI	\$0.60	\$0.75			yes	
SC	\$0.90				yes	\$0.18/gallon additional tax
SD	\$0.93	\$2.07	14% - 20%	\$1.45	yes	2% wholesale tax
			over 21%	\$2.07		
TN	\$1.21				yes	
TX	\$0.20	\$0.52	over 14%	\$0.41	yes	\$0.05/drink tax on airline sales
UT					yes	Current Mark up is 65.5%, mark-up no excise taxes
VT	\$0.55				yes	over 16% sold through state store
VA	\$1.51		under 4%	\$0.26	yes	over 14% sold through state store
WA	\$0.87		over 14%	\$1.72	yes	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	6% state sales tax 5% local sales tax
WI	\$0.25		over 14%	\$0.45	yes	
WY	\$0.28				yes	all wine sold through state store. Mark-up of 17.6%