

Federal Excise Tax Rates

Selected Years 1944 – 2008

	1944	1954	1964	1990	1995	2000	2002	2003	2008
Liquor taxes:									
Distilled spirits (per proof gallon)	\$9	\$10.50	\$10.50	\$12.50	\$13.50	\$13.50	\$13.50	\$13.50	\$13.50
Still wines (per wine gallon):									
Not over 14% alcohol	15¢	17¢	17¢	17¢	\$1.07	\$1.07	\$1.07	\$1.07	\$1.07
Over 14 to 21% alcohol	60¢	67¢	67¢	67¢	\$1.57	\$1.57	\$1.57	\$1.57	\$1.57
Over 21 to 24% alcohol	\$2	\$2.25	\$2.25	\$2.25	\$3.15	\$3.15	\$3.15	\$3.15	\$3.15
Beer (per 31-gallon barrel)	\$8	\$9	\$9	\$9	\$18	\$18	\$18	\$18	\$18
Tobacco taxes:									
Small cigars, not over 3 lbs. per thousand	75¢	75¢	75¢	75¢	\$1.125	\$1.594	\$1.828	\$1.828	\$1.828
Large cigars, over 3 lbs. per thousand	\$2.50-\$20	\$2.50-\$20	\$2.50-\$20	8.5%-\$20(a)	\$30	\$42.50	\$48.75	\$48.75	\$48.75
Cigarettes (per thousand, 3 lbs. or less)	\$3.50	\$4	\$4	\$8	\$12	\$17	\$19.50-\$40.95	\$19.50-\$40.96	\$19.50-\$40.95
Pipe tobacco (per pound)	10¢	10¢	10¢	—	—	95.67¢	\$1.10	\$1.10	\$1.10
Manufacturers' excise taxes:									
Gasoline (per gallon)	1.5¢	2¢	2¢	9.1¢	18.4¢	18.4¢	18.4¢	18.4¢	18.4¢
Highway tires (per pound respectively)		5¢	10¢	15¢ to 50¢	15¢ to 50¢	15¢ to 50¢	15¢ to 50¢	15¢ to 50¢	(f)
Trucks (sale price)	7%	10%	10%	12%	12%	12%	12%	12%	12%
Firearms, shells, cartridges (sale price)	11%	11%	11%	11%	11%	11%	11%	11%	11%
Pistols and revolvers (sale price)	11%	11%	10%	10%	10%	10%	10%	10%	10%
Bows (sale price)	—	—	—	11%	11%	11%	11%	11%	11%
Arrow shafts	—	—	—	—	—	—	—	—	42¢
Fishing equipment (sale price)	—	10%	10%	10%	10%	10%	10%	10%	10%
Gas guzzler tax (for fuel inefficient cars)				\$1,000 to \$7,700	\$1,000 to \$7,700	\$1,000 to \$7,700	\$1,000 to \$7,700	\$1,000 to \$7,700	\$1,000 to \$7,700
Miscellaneous excise taxes:									
Local telephone service (amount paid)	15%	10%	10%	3%	3%	3%	3%	3%	3%
Toll/Long distance telephone service (amount paid)	25%	10%	10%	3%	3%	3%	3%	3%	—
Transportation of persons by air (amount paid)	15%	10%	5%	8%	10%	(b)	(c)	(c)	(d)

International departure ticket	—	—	—	\$6	\$6	\$12.40 (e)	\$13.20 (e)	\$13.40 (e)	\$15.10 (e)
Air freight (domestic waybills)	—	—	—	5%	6.25%	6.25%	6.25%	6.25%	6.25%
Wagers (amount wagered except parimutuel)	10%	10%	10%	2%	0.25%	0.25%	0.25%	0.25%	0.25%
Occupation of accepting wagers (per year)	—	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50
Foreign insurance policies (premium paid):									
Life insurance	1%	1%	1%	1%	1%	—	—	—	—
Other insurance	4%	4%	4%	4%	4%	—	—	—	—
Coal sales, underground and surface mines (per ton, respectively)									
	—	—	—	\$1.10, 55¢	\$1.10, 55¢	\$1.10, 55¢	\$1.10, 55¢	\$1.10, 55¢	\$1.10, 55¢
Environmental (“superfund”) excise taxes:									
Crude oil (per barrel)	—	—	—	9.7¢	9.7¢	—	—	—	5¢
Chemicals (per ton)	—	—	—	22¢ to \$4.87	Varies	Varies	Varies	Varies	Varies
Retailers’ excise taxes:									
Jewelry (sale price)	20%	10%	10%	—	—	—	—	—	—
Furs (sale price)	20%	10%	10%	—	—	—	—	—	—
Diesel fuel for highway vehicles (per gallon)	—	—	—	15.1¢	24.4¢	24.4¢	24.4¢	24.4¢	24.4¢
Gasoline substitute fuels for highway vehicles and motor boats	—	—	—	9.1¢	—	—	—	—	—
Gasoline used in noncommercial aviation (per gallon)	—	—	—	12.1¢	19.4¢	19.4¢	19.4¢	19.4¢	19.4¢
Noncommercial aviation fuel other than gasoline (per gallon)	—	—	—	14.1¢	21.9¢	21.9¢	21.9¢	21.9¢	21.9¢
Inland waterways users’ fuel (per gallon)	—	—	—	11.1¢	24.4¢	24.4¢	24.4¢	24.4¢	20.1¢
Gasohol (per gallon)	—	—	—	3.1¢	12.4¢ to 18.4¢	13¢ to 15.322¢	13.2¢ to 15.436¢	13.2¢ to 15.436¢	12.35¢ to 13.25¢

(a) Percent of wholesale price up to the set dollar limit.

(b) The tax is 7.5 percent plus \$2.50 for each flight segment between January 1, 2000 to December 31, 2000.

(c) The tax is 7.5 percent plus \$3.00 for each flight segment between January 1, 2002 to December 31, 2002.

(d) The tax is 7.5 percent plus \$3.40 for each flight segment between January 1, 2007 to December 31, 2007.

(e) Per person, per arrival and per departure.

(f) 9.45¢ for each 10 pounds of tire load capacity over 3500 pounds.

Source: Commerce Clearing House (CCH).