

State Sales, Gasoline, Cigarette, and Alcohol Taxes

As of February 1, 2010

	Sales Tax (a)	Gas Tax Per Gallon (k, l)	Cigarette Tax Per 20- Pack	Spirits Tax (Per Gallon)	Table Wine Tax (Per Gallon)	Beer Tax (Per Gallon)
Alabama	4%	20.9¢	\$0.425	\$18.78 (n)	\$1.70	\$1.05 (u)
Alaska	none	8.0¢	\$2.00	\$12.80	\$2.50	\$1.07
Arizona	5.6% (b)	19.0¢	\$2.00	\$3.00	\$0.84	\$0.16
Arkansas	6%	21.8¢	\$1.15	\$2.58	\$0.77	\$0.21
California	8.25% (w)	46.6¢	\$0.87	\$3.30	\$0.20	\$0.20
Colorado	2.9%	22.0¢	\$0.84	\$2.28	\$0.28	\$0.08
Connecticut	6%	41.9¢	\$3.00	\$4.50	\$0.60	\$0.20
Delaware	none (c)	23.0¢	\$1.60	\$5.46	\$0.97	\$0.16
Florida	6%	34.5¢	\$1.339	\$6.50	\$2.25	\$0.48
Georgia	4%	12.4¢	\$0.37	\$3.79	\$1.51	\$1.01 (v)
Hawaii	4% (d)	44.4¢	\$2.80 (m)	\$5.98	\$1.38	\$0.93
Idaho	6%	25.0¢	\$0.57	\$10.96 (n)	\$0.45	\$0.15
Illinois	6.25%	39.0¢	\$0.98	\$8.55	\$1.39	\$0.231
Indiana	7%	34.1¢	\$0.995	\$2.68	\$0.47	\$0.115
Iowa	6%	22.0¢	\$1.36	\$12.47 (n)	\$1.75	\$0.19
Kansas	5.3%	25.0¢	\$0.79	\$2.50	\$0.30	\$0.18
Kentucky	6% (e)	22.5¢	\$0.60	\$6.46 (o)	\$0.50 (o)	\$0.08 (o)
Louisiana	4%	20.0¢	\$0.36	\$2.50	\$0.11	\$0.32
Maine	5%	31.0¢	\$2.00	\$5.21 (n)	\$0.60	\$0.35
Maryland	6%	23.5¢	\$2.00	\$1.50	\$0.40	\$0.09
Massachusetts	6.25%	23.5¢	\$2.51	\$4.05	\$0.55	\$0.11
Michigan	6%	35.0¢	\$2.00	\$10.91 (n)	\$0.51	\$0.20
Minnesota	6.875%	27.2¢	\$1.504	\$5.03	\$0.30	\$0.15
Mississippi	7%	18.8¢	\$0.68	\$6.75 (n)	\$0.427	\$0.427
Missouri	4.225%	17.3¢	\$0.17	\$2.00	\$0.42	\$0.06
Montana	none	27.8¢	\$1.70	\$8.62 (n)	\$1.06	\$0.14
Nebraska	5.5%	27.7¢	\$0.64	\$3.75	\$0.95	\$0.31
Nevada	6.85%	33.1¢	\$0.80	\$3.60	\$0.70	\$0.16
New Hampshire	none	19.6¢	\$1.78	(q)	(p)	\$0.30
New Jersey	7%	14.5¢	\$2.70	\$5.50	\$0.875	\$0.12
New Mexico	5.5% (g)	18.8¢	\$0.91	\$6.06	\$1.70	\$0.41
New York	4%	44.6¢	\$2.75	\$6.44	\$0.30	\$0.14
N. Carolina	5.75%	30.2¢	\$0.45	\$13.39 (n)	\$2.34	\$0.9971

N. Dakota	5%	23.0¢	\$0.44	\$2.50	\$0.50	\$0.16
Ohio	5.5% (h)	28.0¢	\$1.25	\$9.04 (n)	\$0.32	\$0.18
Oklahoma	4.5%	17.0¢	\$1.03	\$5.56	\$0.72	\$0.40
Oregon	none	25.0¢	\$1.18	\$24.63 (n)	\$0.67	\$0.0839
Pennsylvania	6%	32.3¢	\$1.60	\$6.54 (n)	(p)	\$0.08
Rhode Island	7%	33.0¢	\$3.46	\$3.75	\$0.60	\$0.11
S. Carolina	6%	16.8¢	\$0.07	\$5.42 (t)	\$1.08	\$0.77
S. Dakota	4%	24.0¢	\$1.53	\$3.93 (s)	\$0.93 (s)	\$0.27
Tennessee	7%	21.4¢	\$0.62	\$4.40	\$1.21	\$0.14 (r)
Texas	6.25% (i)	20.0¢	\$1.41	\$2.40	\$0.204	\$0.20
Utah	5.95% (w)	24.5¢	\$0.695	\$11.41 (n)	(p)	\$0.41
Vermont	6%	24.5¢	\$2.24	\$0.68 (n)	\$0.55	\$0.265
Virginia	5% (w)	19.5¢	\$0.30	\$20.13 (n)	\$1.51	\$0.2565
Washington	6.5% (j)	37.5¢	\$2.025	\$26.45 (n)	\$0.87	\$0.26
West Virginia	6%	32.2¢	\$0.55	\$1.85 (n)	\$1.00	\$0.18
Wisconsin	5%	32.9¢	\$2.52	\$3.25	\$0.25	\$0.06
Wyoming	4%	14.0¢	\$0.60	(q)	(p)	\$0.019
D.C.	6%	23.5¢	\$2.50	\$1.50	\$0.30	\$0.09

(a) In addition to sales taxes some states levy gross receipts taxes (GRTs). GRTs are collected at the firm level instead of at retail, and apply to a broad range of intermediate goods, unlike sales taxes which in principle should apply only to end products. Some states levy only a GRT, and some levy both a GRT and a sales tax.

(b) Arizona has no sales tax but does have a 5.6% GRT called the transaction privilege tax.

(c) Delaware has no sales tax but does have a GRT. Business and occupational gross receipts tax rates range from 0.1037% to 2.0736%, depending on the business activity.

(d) Hawaii's gross receipts tax of 4% applies to most activities at the consumer level, and so we include it here as a sales tax, but like other GRTs, the rate varies depending on the business activity: 0.15% on insurance commissions, and 0.5% on wholesaling.

(e) Kentucky has a GRT called the limited liability entity tax (LLET) in addition to its 6% sales tax. Corporations pay the LLET, which is the lesser of 0.095% of gross receipts or 0.75% of gross profits. The tax phases in between \$3 million and \$6 million of gross receipts or profits. Minimum tax \$175.

(g) New Mexico calls this tax a gross receipts tax, but its provisions more resemble a regular sales tax, so we include it here. As of March 30, 2010, the state portion increased from 5% to 5.125%, and the minimum local rate is 0.375%.

- (h) Ohio has a GRT that is levied in addition to its 5.5% sales tax. It is called the commercial activity tax (CAT), and it is being phased in to replace Ohio's Corporate Franchise Tax. Firms with receipts over \$1 million pay the CAT; firms with receipts between \$150K and \$1 million pay a minimum tax of \$150. The rate from April 2008 through March 2009 is 0.208% and will increase to the final rate of 0.26% on 4/1/2009.
- (i) Texas has a GRT that is levied in addition to its 6.25% sales tax. It is called the franchise tax and the rate is 1% (.5% for retailers).
- (j) Washington has a GRT in addition to its 6.5% sales tax. It is called the business and occupation Tax and is levied at various rates. The major rates are 0.471% for retail sales, 0.484% for wholesale and manufacturing, and 1.5% for service and other activities.
- (k) In addition to the 18.4 cpg federal gasoline tax.
- (l) The American Petroleum Institute has developed a methodology for determining the average tax rate on a gallon of fuel. Rates may include any of the following: excise taxes, environmental fees, storage tank fees, other fees or taxes, general sales tax, and local taxes. In states where gasoline is subject to the general sales tax, or where the fuel tax is based on the average sale price, the average rate determined by API is sensitive to changes in the price of gasoline. States that fully or partially apply general sales taxes to gasoline: CA, CO, GA, IL, IN, MI, NY. Rates shown are as of April 3, 2009.
- (m) Hawaii's cigarette excise tax will increase to \$3.00 on July 1, 2011.
- (n) States where the state government controls all sales. The implied excise tax rate is calculated using methodology designed by the Distilled Spirits Council of the United States (DISCUS).
- (o) There is an additional 11% wholesale sales tax on all alcoholic beverages.
- (p) All wine sales are through state-run stores. Revenue in these states is generated from various taxes, fees and net profits.
- (q) Control state where the implied excise tax rate as calculated by DISCUS is less than zero.
- (r) There is an additional 17% wholesale tax on beer.
- (s) There is an additional 2% wholesale tax on wine and spirits.
- (t) Includes a wholesale tax of \$5.36 per case.
- (u) Includes a local rate of \$0.52 per gallon statewide.
- (v) Includes a local rate of \$0.53 per gallon statewide.
- (w) California and Virginia rates each include a 1% statewide "local" sales tax rate that localities can not amend.

Sources: American Petroleum Institute, state revenue departments, Distilled Spirits Council of the U.S., Commerce Clearing House, and Tax Foundation.

Tax Foundation
Ph: (202) 464-6200
www.taxfoundation.org



State Sales, Gasoline, Cigarette, and Alcohol Taxes

As of July 1, 2009

2009's noteworthy changes in bold

	Sales Tax (a)	Gas Tax (Per Gallon) (k, l)	Cigarette Tax (Per Pack)	Spirits Tax (Per Gallon)	Table Wine Tax (Per Gallon)	Beer Tax (Per Gallon)
Alabama	4%	\$0.209	\$0.425	\$18.78 (n)	\$1.70	\$1.05 (u)
Alaska	none	\$0.08 (f)	\$2.00	\$12.80	\$2.50	\$1.07
Arizona	5.6% (b)	\$0.19	\$2.00	\$3.00	\$0.84	\$0.16
Arkansas	6%	\$0.218	\$1.15	\$2.58	\$0.77	\$0.21
California	8.25% (w)	\$0.399	\$0.87	\$3.30	\$0.20	\$0.20
Colorado	2.9%	\$0.22	\$0.84	\$2.28	\$0.28	\$0.08
Connecticut	6%	\$0.364	\$2.00	\$4.50	\$0.60	\$0.20
Delaware	2.07% (c)	\$0.23	\$1.15	\$3.75	\$0.97	\$0.16
Florida	6%	\$0.345	\$1.339	\$6.50	\$2.25	\$0.48
Georgia	4%	\$0.124	\$0.37	\$3.79	\$1.51	\$1.01 (v)
Hawaii	4% (d)	\$0.336	\$2.60 (m)	\$5.98	\$1.38	\$0.93
Idaho	6%	\$0.25	\$0.57	\$10.96 (n)	\$0.45	\$0.15
Illinois	6.25%	\$0.338	\$0.98	\$8.55	\$0.73	\$0.185
Indiana	7%	\$0.297	\$0.995	\$2.68	\$0.47	\$0.115
Iowa	6%	\$0.22	\$1.36	\$12.47 (n)	\$1.75	\$0.19
Kansas	5.3%	\$0.25	\$0.79	\$2.50	\$0.30	\$0.18
Kentucky	6% (e)	\$0.225	\$0.60	\$6.46 (o)	\$0.50 (o)	\$0.08 (o)
Louisiana	4%	\$0.20	\$0.36	\$2.50	\$0.11	\$0.32
Maine	5%	\$0.299	\$2.00	\$5.21 (n)	\$0.60	\$0.35
Maryland	6%	\$0.235	\$2.00	\$1.50	\$0.40	\$0.09
Massachusetts	6.25%	\$0.235	\$2.51	\$4.05	\$0.55	\$0.11
Michigan	6%	\$0.309	\$2.00	\$10.91 (n)	\$0.51	\$0.20
Minnesota	6.875%	\$0.256	\$1.504	\$5.08	\$0.30	\$0.15
Mississippi	7%	\$0.188	\$0.68	\$6.75 (n)	\$0.427	\$0.427
Missouri	4.225%	\$0.173	\$0.17	\$2.00	\$0.42	\$0.06
Montana	none	\$0.278	\$1.70	\$8.62 (n)	\$1.06	\$0.14
Nebraska	5.5%	\$0.273	\$0.64	\$3.75	\$0.95	\$0.31
Nevada	6.85%	\$0.331	\$0.80	\$3.60	\$0.70	\$0.16
New Hampshire	none	\$0.196	\$1.78	(q)	(p)	\$0.30
New Jersey	7%	\$0.145	\$2.70	\$5.50	\$0.875	\$0.12
New Mexico	5.375% (g)	\$0.188	\$0.91	\$6.06	\$1.70	\$0.41
New York	4%	\$0.425	\$2.75	\$6.44	\$0.30	\$0.14
N. Carolina	4.5%	\$0.302	\$0.35	\$13.39 (n)	\$0.79	\$0.53
N. Dakota	5%	\$0.23	\$0.44	\$2.50	\$0.50	\$0.16
Ohio	5.5% (h)	\$0.28	\$1.25	\$9.04 (n)	\$0.32	\$0.18
Oklahoma	4.5%	\$0.17	\$1.03	\$5.56	\$0.72	\$0.40
Oregon	none	\$0.25	\$1.18	\$24.63 (n)	\$0.67	\$0.0839
Pennsylvania	6%	\$0.323	\$1.35	\$6.54 (n)	(p)	\$0.08
Rhode Island	7%	\$0.31	\$3.46	\$3.75	\$0.60	\$0.11
S. Carolina	6%	\$0.168	\$0.07	\$4.97 (t)	\$1.08	\$0.77
S. Dakota	4%	\$0.24	\$1.53	\$3.93 (s)	\$0.93 (s)	\$0.27
Tennessee	7%	\$0.214	\$0.62	\$4.46	\$1.21	\$0.14 (r)
Texas	6.25% (i)	\$0.20	\$1.41	\$2.40	\$0.204	\$0.20
Utah	5.95% (w)	\$0.245	\$0.695	\$11.41 (n)	(p)	\$0.41
Vermont	6%	\$0.20	\$2.24	\$0.68 (n)	\$0.55	\$0.265
Virginia	5% (w)	\$0.191	\$0.30	\$20.13 (n)	\$1.51	\$0.2565
Washington	6.5% (j)	\$0.375	\$2.025	\$26.45 (n)	\$0.87	\$0.26
West Virginia	6%	\$0.322	\$0.55	\$1.85 (n)	\$1.00	\$0.18
Wisconsin	5%	\$0.329	\$2.52	\$3.25	\$0.25	\$0.06
Wyoming	4%	\$0.14	\$0.60	(q)	(p)	\$0.019
D.C.	5.75%	\$0.20	\$2.00	\$1.50	\$0.30	\$0.09

- (a) In addition to sales taxes some states levy gross receipts taxes (GRTs). GRTs are collected at the firm level instead of at retail, and apply to a broad range of intermediate goods, unlike sales taxes which in principle should apply only to end products. Some states levy only a GRT, and some levy both a GRT and a sales tax.
- (b) Arizona has no sales tax but does have a 5.6% GRT called the transaction privilege tax.
- (c) Delaware has no sales tax but does have a GRT. Business and occupational gross receipts tax rates range from 0.104% to 2.07%, depending on the business activity.
- (d) Hawaii has no sales tax but does have a GRT. The rate varies depending on the business activity; it is 0.15% on insurance commissions, 0.5% on certain activities such as wholesaling, and 4% on most activities at the consumer level.
- (e) Kentucky has a GRT called the limited liability entity tax (LLET) in addition to its 6% sales tax. Corporations pay the LLET, which is the lesser of 0.095% of gross receipts or 0.75% of gross profits. The tax phases in between \$3 million and \$6 million of gross receipts or profits. Minimum tax \$175.
- (f) Alaska's 8 cents per gallon tax is suspended from 9/1/08 through 8/31/09.
- (g) New Mexico has no sales tax but does have a GRT. The rate varies by municipality, with a minimum of 5.375%.
- (h) Ohio has a GRT that is levied in addition to its 5.5% sales tax. It is called the commercial activity tax (CAT), and it is being phased in to replace Ohio's Corporate Franchise Tax. Firms with receipts over \$1 million pay the CAT; firms with receipts between \$150K and \$1 million pay a minimum tax of \$150. The rate from April 2008 through March 2009 is 0.208% and will increase to the final rate of 0.26% on 4/1/2009.
- (i) Texas has a GRT that is levied in addition to its 6.25% sales tax. It is called the franchise tax and the rate is 1% (.5% for retailers).
- (j) Washington has a GRT in addition to its 6.5% sales tax. It is called the business and occupation Tax and is levied at various rates. The major rates are 0.471% for retail sales, 0.484% for wholesale and manufacturing, and 1.5% for service and other activities.
- (k) In addition to the 18.4 cpg Federal gasoline tax.
- (l) The American Petroleum Institute has developed a methodology for determining the average tax rate on a gallon of fuel. Rates may include any of the following: excise taxes, environmental fees, storage tank fees, other fees or taxes, general sales tax, and local taxes. In states where gasoline is subject to the general sales tax, or where the fuel tax is based on the average sale price, the average rate determined by API is sensitive to changes in the price of gasoline. States that fully or partially apply general sales taxes to gasoline: CA, CO, GA, IL, IN, MI, NY. Rates shown are as of April 3, 2009.
- (m) Hawaii's cigarette excise tax will increase to \$2.80 on July 1, 2010 and \$3.00 on July 1, 2011.
- (n) States where the state government controls all sales. The implied excise tax rate is calculated using methodology designed by the Distilled Spirits Council of the United States (DISCUS).
- (o) There is an additional 11% wholesale sales tax on all alcoholic beverages.
- (p) All wine sales are through state-run stores. Revenue in these states is generated from various taxes, fees and net profits.
- (q) Control state where the implied excise tax rate as calculated by DISCUS is less than zero.
- (r) There is an additional 17% wholesale tax on beer.
- (s) There is an additional 2% wholesale tax on wine and spirits.
- (t) Includes a wholesale tax of \$5.36 per case.
- (u) Includes a local rate of \$0.52 per gallon statewide.
- (v) Includes a local rate of \$0.53 per gallon statewide.
- (w) California and Virginia rates each include a 1% statewide local sales tax rate. Utah rate includes a 1.25% statewide local sales tax rate.

Sources: American Petroleum Institute, state revenue departments, Distilled Spirits Council of the U.S., Commerce Clearing House, and Tax Foundation.

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State Sales, Gasoline, Cigarette, and Alcohol Taxes

As of January 1, 2008.

State	Sales Tax (a)	Gas Tax (Per Gallon) (k, l)	Cigarette Tax (Per Pack)	Spirits Tax (Per Gallon)	Table Wine Tax (Per Gallon)	Beer Tax (Per Gallon)
Alabama	4%	\$0.202	\$0.425	\$14.78 (n)	\$1.70	\$1.05
Alaska	none	\$0.08	\$2.00	\$12.80	\$2.50	\$1.07
Arizona	5.6% (b)	\$0.19	\$2.00	\$3.00	\$0.84	\$0.16
Arkansas	6%	\$0.218	\$0.59	\$2.58	\$0.77	\$0.21
California	7.25%	\$0.455	\$0.87	\$3.30	\$0.20	\$0.20
Colorado	2.9%	\$0.22	\$0.84	\$2.28	\$0.28	\$0.08
Connecticut	6%	\$0.441	\$2.00	\$4.50	\$0.60	\$0.20
Delaware	(c)	\$0.23	\$1.15	\$3.75	\$0.97	\$0.16
Florida	6%	\$0.332	\$0.339	\$6.50	\$2.25	\$0.48
Georgia	4%	\$0.26	\$0.37	\$3.79	\$1.51	\$0.48
Hawaii	4% (d)	\$0.326	\$1.80 (m)	\$5.98	\$1.38	\$0.93
Idaho	6%	\$0.25	\$0.57	\$9.24(n)	\$0.45	\$0.15
Illinois	6.25%	\$0.395	\$0.98	\$4.50	\$0.73	\$0.185
Indiana	6%	\$0.317	\$0.995	\$2.68	\$0.47	\$0.115
Iowa	5%	\$0.217	\$1.36	\$10.93 (n)	\$1.75	\$0.19
Kansas	5.3%	\$0.25	\$0.79	\$2.50	\$0.30	\$0.18
Kentucky	6% (e)	\$0.185	\$0.30	\$1.92 (o)	\$0.50 (o)	\$0.08 (o)
Louisiana	4%	\$0.20	\$0.36	\$2.50	\$0.11	\$0.32
Maine	5%	\$0.291	\$2.00	\$4.93 (n)	\$0.60	\$0.35
Maryland	6%	\$0.235	\$2.00	\$1.50	\$0.40	\$0.09
Massachusetts	5%	\$0.235	\$1.51	\$4.05	\$0.55	\$0.11
Michigan	6%	\$0.36	\$2.00	\$11.08 (n)	\$0.51	\$0.20
Minnesota	6.5%	\$0.22	\$1.49	\$5.03	\$0.30	\$0.15
Mississippi	7%	\$0.188	\$0.18	\$6.34 (n)	\$0.427	\$0.427
Missouri	4.225%	\$0.176	\$0.17	\$2.00	\$0.42	\$0.06
Montana	none	\$0.278	\$1.70	\$7.56 (n)	\$1.06	\$0.14
Nebraska	5.5%	\$0.239	\$0.64	\$3.75	\$0.95	\$0.31
Nevada	6.5%	\$0.325	\$0.80	\$3.60	\$0.70	\$0.16
New Hampshire	(f)	\$0.196	\$1.08	(q)	(p)	\$0.30
New Jersey	7%	\$0.145	\$2.575	\$4.40	\$0.70	\$0.12
New Mexico	5% (g)	\$0.18	\$0.91	\$6.06	\$1.70	\$0.41
New York	4%	\$0.412	\$1.50	\$6.44	\$0.19	\$0.11
N. Carolina	4.25%	\$0.302	\$0.35	\$10.36 (n)	\$0.79	\$0.53
N. Dakota	5%	\$0.23	\$0.44	\$2.50	\$0.50	\$0.16
Ohio	5.5% (h)	\$0.28	\$1.25	\$8.46 (n)	\$0.32	\$0.18
Oklahoma	4.5%	\$0.17	\$1.03	\$5.56	\$0.72	\$0.40
Oregon	none	\$0.25	\$1.18	\$19.26 (n)	\$0.67	\$0.08
Pennsylvania	6%	\$0.323	\$1.35	\$6.59 (n)	(p)	\$0.08
Rhode Island	7%	\$0.31	\$2.46	\$3.75	\$0.60	\$0.11
S. Carolina	6%	\$0.168	\$0.07	\$2.72	\$1.08	\$0.77
S. Dakota	4%	\$0.24	\$1.53	\$3.93 (s)	\$0.93 (s)	\$0.27
Tennessee	7%	\$0.214	\$0.62	\$4.40	\$1.21	\$0.14 (r)
Texas	6.25% (i)	\$0.20	\$1.41	\$2.40	\$0.204	\$0.19
Utah	4.65%	\$0.245	\$0.695	\$10.13 (n)	(p)	\$0.41

Vermont	6%	\$0.20	\$1.79	(q)	\$0.55	\$0.265
Virginia	5%	\$0.196	\$0.30	\$14.54 (n)	\$1.51	\$0.256
Washington	6.5% (j)	\$0.36	\$2.025	\$19.43 (n)	\$0.87	\$0.26
West Virginia	6%	\$0.315	\$0.55	\$1.87 (n)	\$1.00	\$0.18
Wisconsin	5%	\$0.329	\$1.77	\$3.36	\$0.25	\$0.06
Wyoming	4%	\$0.14	\$0.60	(q)	(p)	\$0.019
D.C.	5.75%	\$0.20	\$1.00	\$1.50	\$0.30	\$0.09

(a) Similar to sales taxes are gross receipts taxes (GRTs). GRTs are collected at the firm level instead of at retail, and apply to a broad range of intermediate goods, unlike sales taxes which in theory apply only to end products. Some states only have a GRT, and some have both a GRT and a sales tax.

(b) Arizona has no sales tax but does have a 5.6% GRT called the transaction privilege tax.

(c) Delaware has no sales tax but does have a GRT. Business and occupational gross receipts tax rates range from 0.096% to 1.92%, depending on the business activity.

(d) Hawaii has no sales tax but does have a GRT. The rate varies depending on the business activity; it is 0.15% on insurance commissions, 0.5% on certain activities such as wholesaling, and 4% on most activities at the consumer level.

(e) Kentucky has a GRT in addition to its 6% sales tax. The tax is paid on the greater of: (1) 7% of all net income, (2) 0.095% of gross revenue, or (3) 0.75% of gross profits.

(f) New Hampshire has no sales tax but does have a GRT called the business enterprise tax (BET). It has a rate of .75% on gross income over \$150,000 or base (total compensation, interest and dividends paid) over \$75,000. Businesses must also pay the business profits tax (BPT), an 8.5% income tax on businesses with gross income over \$50,000.

(g) New Mexico has no sales tax but does have a 5% GRT.

(h) Ohio has a GRT that is levied in addition to its 5.5% sales tax. It is called the commercial activity tax (CAT). Firms with receipts over \$1 million pay the CAT; firms with receipts between \$150K and \$1 million pay a minimum tax of \$150. The rate in 2008 is 0.156%, and increases are scheduled in law to 0.208% on 4/1/2008 and 0.26% on 4/1/2009. The CAT is being phased in to replace Ohio's Corporate Franchise Tax, which is simultaneously being phased out.

(i) Texas has a GRT that is levied in addition to its 6.25% sales tax. It is called the franchise tax and the rate is 1% (.5% for retailers).

(j) Washington has a GRT in addition to its 6.5% sales tax. It is called the business and occupation tax and is levied at various rates. The major rates are 0.471% for retail sales, 0.484% for wholesale and manufacturing, and 1.5% for service and other activities.

(k) In addition to the 18.4 cpg Federal gasoline tax.

(l) Rates may include additional state sales taxes, environmental protection and storage fees/taxes, and local taxes. When necessary, the volume-weighted average of all local taxes is used to approximate the typical statewide rate including local tax.

(m) Hawaii will continue to increase its tax by \$0.20 each Sept. 30 until Sept. 30, 2011 when the tax will reach \$2.60

(n) States where the state government controls all sales. The implied excise tax rate is calculated using methodology designed by the Distilled Spirits Council of the United States (DISCUS).

(o) There is an additional 11% wholesale sales tax on all alcoholic beverages.

(p) All wine sales are through state-run stores. Revenue in these states is generated from various taxes, fees and net profits.

(q) Control state where the implied excise tax rate as calculated by DISCUS is less than zero.

(r) There is an additional 17% wholesale tax on beer.

(s) There is an additional 2% wholesale tax on wine and spirits.

Sources: American Petroleum Institute, state revenue departments, Distilled Spirits Council of the U.S., and Tax Foundation.

Tax Foundation
Ph: (202) 464-6200
www.taxfoundation.org



State Sales, Gasoline, Cigarette, and Alcohol Tax Rates by State

As of January 1, 2007

(2006's noteworthy changes in bold italics)

State	Sales Tax (Percent)	Gasoline Tax (Per Gallon)	Cigarette Tax (Per Pack)	Spirits Tax (Per Gallon)	Table	
					Wine Tax (Per Gallon)	Beer Tax (Per Gallon)
Alabama	4	\$0.18	\$0.425	\$14.78 (b)	\$1.70	\$0.53
Alaska	None	\$0.08	\$1.80	\$12.80	\$2.50	\$1.07
Arizona	5.6	\$0.19 (m)	\$2.00	\$3.00	\$0.84	\$0.16
Arkansas	6	\$0.215	\$0.59	\$2.58	\$0.77	\$0.24
California	6.25	\$0.192 (m)	\$0.87	\$3.30	\$0.20	\$0.20
Colorado	2.9	\$0.22	\$0.84	\$2.28	\$0.32	\$0.08
Connecticut	6	\$0.25	\$1.51	\$4.50	\$0.60	\$0.19
Delaware	None	\$0.23	\$0.55	\$3.75	\$0.97	\$0.16
Florida	6	\$0.149 (c)	\$0.339	\$6.50	\$2.25	\$0.48
Georgia	4	\$0.075	\$0.37	\$3.79	\$1.51	\$0.48
Hawaii	4	\$0.16	\$1.60 (n)	\$5.98	\$1.38	\$0.93
Idaho	6	\$0.25	\$0.57	\$8.86 (b)	\$0.45	\$0.15
Illinois	6.25	\$0.19	\$0.98	\$4.50	\$0.73	\$0.19
Indiana	6	\$0.18	\$0.555	\$2.68	\$0.47	\$0.12
Iowa	5	\$0.22 (m)	\$0.36	\$10.79 (b)	\$1.75	\$0.19
Kansas	5.3	\$0.25 (m)	\$0.79	\$2.50	\$0.30	\$0.18
Kentucky	6	\$0.185	\$0.30	\$1.94	\$0.50	\$0.08
Louisiana	4	\$0.20	\$0.36	\$2.50	\$0.11	\$0.32
Maine	5	\$0.268 (a,m)	\$2.00	\$4.56 (b)	\$0.60	\$0.35
Maryland	5	\$0.235	\$1.00	\$1.50	\$0.40	\$0.09
Massachusetts	5	\$0.235 (m)	\$1.51	\$4.05	\$0.55	\$0.11
Michigan	6	\$0.19875 (m)	\$2.00	\$10.53 (b)	\$0.51	\$0.20
Minnesota	6.5	\$0.20	\$1.493 (h)	\$5.08	\$0.35	\$0.15
Mississippi	7	\$0.184 (m)	\$0.18	\$6.34 (b)	(i)	\$0.43
Missouri	4.225	\$0.17	\$0.17	\$2.00	\$0.36	\$0.06
Montana	None	\$0.2775 (m)	\$1.70	\$7.56 (b)	\$1.06	\$0.14
Nebraska	5.5	\$0.28 (a,m)	\$0.64	\$3.75	\$0.95	\$0.29
Nevada	6.5	\$0.238 (m)	\$0.80	\$3.60	\$0.70	\$0.16
New Hampshire	None	\$0.196 (m)	\$0.80	\$0.00 (b)	(i)	\$0.30
New Jersey	7	\$0.145 (d)	\$2.575	\$4.40	\$0.70	\$0.12
New Mexico	5	\$0.18 (m)	\$0.91	\$6.06	\$1.70	\$0.41
New York	4	\$0.3865 (e)	\$1.50	\$6.44	\$0.19	\$0.11
N. Carolina	4.25 (k,g)	\$0.302 (a)	\$0.35	\$8.98 (b)	\$0.79	\$0.53
N. Dakota	5	\$0.23	\$0.44	\$2.50	\$0.50	\$0.16
Ohio	5.5	\$0.28	\$1.25	\$8.40 (b)	\$0.32	\$0.18
Oklahoma	4.5	\$0.17 (m)	\$1.03	\$5.56	\$0.72	\$0.40
Oregon	None	\$0.24	\$1.18	\$18.52 (b)	\$0.67	\$0.08

Penn.	6	\$0.323(f,m)	\$1.35	\$6.54 (b)	(i)	\$0.08
Rhode Island	7	\$0.31 (m)	\$2.46	\$3.75	\$0.60	\$0.11
S. Carolina	5 (l)	\$0.168 (m)	\$0.07	\$4.97	\$1.08	\$0.77
S. Dakota	4	\$0.24 (m)	\$1.53	\$3.93	\$0.93	\$0.27
Tennessee	7	\$0.214 (m)	\$0.20	\$4.46	\$1.27	\$0.14
Texas	6.25	\$0.20	\$1.41	\$2.40	\$0.20	\$0.20
Utah	4.75	\$0.245	\$0.695	\$9.66 (b)	(i)	\$0.41
Vermont	6	\$0.20 (m)	\$1.79 (o)	\$0.38 (b)	\$0.55	\$0.27
Virginia	4	\$0.175	\$0.30	\$14.54 (b)	\$1.51	\$0.26
Washington	6.5	\$0.34 (p)	\$2.025	\$21.30 (b)	\$0.88	\$0.26
West Virginia	6	\$0.315 (j)	\$0.55	\$1.70 (b)	\$1.00	\$0.18
Wisconsin	5	\$0.329 (a,m)	\$0.77	\$3.25	\$0.25	\$0.06
Wyoming	4	\$0.14	\$0.60	\$0.00 (b)	(i)	\$0.02
D.C.	5.75	\$0.20	\$1.00	\$1.50	\$0.30	\$0.09

Note: Bold, Italics indicate notable tax changes during 2006.

(a) The gas tax is indexed for inflation in Maine, Nebraska, North Carolina, and Wisconsin. Nebraska's indexed rate is revised quarterly. North Carolina's indexed rate is revised every six months. Wisconsin's indexed rate is revised every April

(b) States where the state government controls all sales. Excise tax rate is calculated using methodology designed by the Distilled Spirits Council of the United States (DISCUS).

(c) Includes 10.9 cents per gallon sales tax and 4 cents per gallon excise tax.

(d) Includes 4 cents per gallon Petroleum Products Gross Receipts Tax

(e) Includes 8 cents per gallon excise tax, 14.75 cents per gallon pre-paid sales tax and 15.9 cents per gallon Petroleum

(f) Includes 19.2 cents per gallon oil company franchise tax and 12 cents per gallon excise tax.

(g) Tax decrease.

(h) Includes a 75 cents per pack tax for health care costs.

(i) Products are subject to ad valorem mark-up and excise taxes. Only license state volume-based tax rates are shown. Some control states also levy volume-based taxes in addition to their percentage ad valorem taxes.

(j) Includes a 11 cent per gallon wholesale tax. Rate is variable. Increased to 11 cents per gallon from 6.5 cpg 1/1/07.

(k) Rate will fall to 4 percent on July 1, 2007.

(l) Rate will increase to 6 percent on July 1, 2007.

(m) Additional cents per gallon taxes added this year that were not included in previous years' tables.

(n) Hawaii will continue to increase its tax \$.20 each Sept. 30 until Sept. 30, 2011 when the tax will reach \$2.60.

(o) Increases another \$.20 on July 1, 2007.

(p) Was \$.28 per gallon. Will increase to \$.36 per gallon July 1, 2007, \$.375 July 1, 2008.

Source: State Revenue Departments; Commerce Clearing House; American Petroleum Institute; Orzechowski and Walker; Distilled Spirits Council of the United States (DISCUS)

Tax Foundation

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State Sales, Gasoline, Cigarette, and Alcohol Tax Rates by State

As of January 1, 2006

(2005's noteworthy changes in bold italics)

State	Sales Tax (Percent)	Gasoline Tax (Per Gallon)	Cigarette Tax (Per Pack)	Spirits Tax (Per Gallon)	Table Wine Tax (Per Gallon)	Beer Tax (Per Gallon)
Alabama	4	\$0.18	\$0.425	\$14.78 (b)	\$1.70	\$0.53
Alaska	None	\$0.08	\$1.60	\$12.80	\$2.50	\$1.07
Arizona	5.6	\$0.18	\$1.18	\$3.00	\$0.84	\$0.16
Arkansas	6	\$0.215	\$0.59	\$2.58	\$0.77	0.24(g)
California	6.25	\$0.18	\$0.87	\$3.30	\$0.20	\$0.20
Colorado	2.9	\$0.22	\$0.84	\$2.28	\$0.32	\$0.08
Connecticut	6	\$0.25	\$1.51	\$4.50	\$0.60	\$0.19
Delaware	None	\$0.23	\$0.55	\$3.75(g)	\$0.97	\$0.16
Florida	6	0.04 (c)	\$0.339	\$6.50	\$2.25	\$0.48
Georgia	4	\$0.075	\$0.37	\$3.79	\$1.51	\$0.48
Hawaii	4	\$0.16	\$1.40	\$5.98	\$1.38	\$0.93
Idaho	5	\$0.25	\$0.57	\$8.86 (b)	\$0.45	\$0.15
Illinois	6.25	\$0.19	\$0.98	\$4.50	\$0.73	\$0.19
Indiana	6	\$0.18	\$0.555	\$2.68	\$0.47	\$0.12
Iowa	5	\$0.207	\$0.36	\$10.79 (b)	\$1.75	\$0.19
Kansas	5.3	\$0.24	\$0.79	\$2.50	\$0.30	\$0.18
Kentucky	6	\$0.185	\$0.30	\$1.94	\$0.50	\$0.08
Louisiana	4	\$0.20	\$0.36	\$2.50	\$0.11	\$0.32
Maine	5	\$0.259	\$2.00	\$4.06 (b)	\$0.60	\$0.35
Maryland	5	\$0.235	\$1.00	\$1.50	\$0.40	\$0.09
Massachusetts	5	\$0.21	\$1.51	\$4.05	\$0.55	\$0.11
Michigan	6	\$0.19	\$2.00	\$10.03 (b)	\$0.51	\$0.20
Minnesota	6.5	\$0.20	0.48 (h)	\$5.08	\$0.35	\$0.15
Mississippi	7	\$0.18	\$0.18	\$6.34 (b)	(i)	\$0.43
Missouri	4.225	\$0.17	\$0.17	\$2.00	\$0.36	\$0.06
Montana	None	\$0.27	\$1.70	\$7.26 (b)	\$1.06	\$0.14
Nebraska	5.5	\$0.261 (a)	\$0.64	\$3.75	\$0.95	\$0.29
Nevada	6.5	0.23 (g)	\$0.80	\$3.60	\$0.70	\$0.16
New Hampshire	None	\$0.18	\$0.80	\$0.00	(i)	\$0.30
New Jersey	6	0.105 (d)	\$2.40	\$4.40	\$0.70	\$0.12
New Mexico	5	\$0.17	\$0.91	\$6.06	\$1.70	\$0.41
New York	4	0.239 (e)	\$1.50	\$6.44	\$0.19	\$0.11
N. Carolina	4.5	\$0.299 (a)	\$0.30	\$8.98 (b)	\$0.79	\$0.53
N. Dakota	5	\$0.23	\$0.44	\$2.50	\$0.50	\$0.16
Ohio	5.5	\$0.28	\$1.25	\$8.40 (b)	\$0.32	\$0.18
Oklahoma	4.5	\$0.16	\$1.03	\$5.56	\$0.72	\$0.40
Oregon	None	\$0.24	\$1.18	\$17.77 (b)	\$0.67	\$0.08

Penn.	6	0.12 (f)	\$1.35	\$6.48 (b)	(i)	\$0.08
Rhode Island	7	\$0.30	\$2.46	\$3.75	\$0.60	\$0.10
S. Carolina	5	\$0.16	\$0.07	\$4.97	\$1.08	\$0.77
S. Dakota	4	\$0.22	\$0.53	\$3.93	\$0.93	\$0.27
Tennessee	7	\$0.20	\$0.20	\$4.46	\$1.27	\$0.14
Texas	6.25	\$0.20	\$0.41	\$2.40	\$0.20	\$0.20
Utah	4.75	\$0.245	\$0.695	\$9.19 (b)	(i)	\$0.41
Vermont	6	\$0.19	\$1.19	\$0.096 (b)	\$0.55	\$0.27
Virginia	4	\$0.175	\$0.30	\$ 14.02 (b)	\$1.51	\$0.26
Washington	6.5	\$0.31	\$2.025	\$21.15 (b)	\$0.88	\$0.26
West Virginia	6	\$0.205	\$0.55	\$1.70 (b)	\$1.00	\$0.18
Wisconsin	5	\$0.329 (a)	\$0.77	\$3.25	\$0.25	\$0.06
Wyoming	4	\$0.14	\$0.60	\$0.00	(i)	\$0.02
D.C.	5.75	0.2(g)	\$1.00	\$1.50	\$0.30	\$0.26

Note: Bold, Italics indicate notable tax changes during 2005.

(a) The gas tax is indexed for inflation in Nebraska, North Carolina, and Wisconsin. Nebraska's indexed rate is revised quarterly. North Carolina's indexed rate is revised every six months. Wisconsin's indexed rate is revised every April 1.

(b) States where the state government controls all sales. Excise tax rate is calculated using methodology designed by the Distilled Spirits Council of the United States (DISCUS).

(c) Does not include 10.9 cent per gallon sales tax.

(d) Does not include 4 cent per gallon Petroleum Products Gross Receipts Tax

(e) Includes 8 cent per gallon excise tax and 15.9 cent per gallon Petroleum Business Tax. Excludes sales tax.

(f) Excludes 1.1 cent per gallon fee and 19.2 cent per gallon oil company franchise tax.

(g) Tax decrease.

(h) Minnesota passed a 75 cent per pack tax for health care costs, so the total tax on each pack is \$1.23, not including sales tax.

(i) Products are subject to ad valorem mark-up and excise taxes. Only license state volume-based tax rates are shown. Some contain volume-based taxes in addition to their percentage ad valorem taxes.

Source: State Revenue Departments; Commerce Clearing House; American Petroleum Institute; Orzechowski and Walker; Distilled Spirits Council of the United States (DISCUS).

Tax Foundation

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State Sales, Gasoline, Cigarette, and Alcohol Tax Rates by State

As of January 1, 2005

(2004's noteworthy changes in bold italics)

State	Sales Tax (Percent)	Gasoline Tax (Per Gallon)	Cigarette Tax (Per Pack)	Spirits Tax (Per Gallon)	Table Wine Tax (Per Gallon)	Beer Tax (Per Gallon)
Alabama	4	\$0.16	\$0.425	(b)	\$1.70	\$0.53
Alaska	None	\$0.08	\$1.00	\$12.80	\$2.50	\$1.07
Arizona	5.6	\$0.18	\$1.18	\$3.00	\$0.84	\$0.16
Arkansas (1)	6	\$0.215	\$0.315	\$2.50	\$0.75	\$0.26
California (2)	6.25	\$0.18	\$0.87	\$3.30	\$0.20	\$0.20
Colorado	2.9	\$0.22	\$0.20	\$2.28	\$0.33	\$0.08
Connecticut	6	\$0.25	\$1.51	\$4.50	\$0.60	\$0.19
Delaware (3)	None	\$0.23	\$0.55	\$5.46	\$0.97	\$0.16
Florida (4)	6	\$0.04	\$0.339	\$6.50	\$2.25	\$0.48
Georgia	4	\$0.075	\$0.37	\$3.79	\$1.51	\$0.48
Hawaii (5)	4	\$0.16	\$1.40	\$5.98	\$1.38	\$0.93
Idaho (6)	6	\$0.25	\$0.57	(b)	\$0.45	\$0.15
Illinois (7)	6.25	\$0.19	\$0.98	\$4.50	\$0.73	\$0.19
Indiana	6	\$0.18	\$0.555	\$2.68	\$0.47	\$0.12
Iowa (8)	5	\$0.205	\$0.36	(b)	\$1.75	\$0.19
Kansas	5.3	\$0.24	\$0.79	\$2.50	\$0.30	\$0.18
Kentucky (9)	6	\$0.16	\$0.03	\$1.92	\$0.50	\$0.08
Louisiana	4	\$0.20	\$0.36	\$2.50	\$0.11	\$0.32
Maine (10)	5	\$0.252	\$1.00	(b)	\$0.30	\$0.25
Maryland	5	\$0.235	\$1.00	\$1.50	\$0.40	\$0.09
Massachusetts	5	\$0.21	\$1.51	\$4.05	\$0.55	\$0.11
Michigan (11)	6	\$0.19	\$2.00	(b)	\$0.51	\$0.20
Minnesota	6.5	\$0.20	\$0.48	\$5.03	\$0.30	\$0.15
Mississippi	7	\$0.18	\$0.18	(b)	\$0.35	\$0.43
Missouri	4.225	\$0.17	\$0.17	\$2.00	\$0.30	\$0.06
Montana	None	\$0.27	\$0.70	(b)	\$1.02	\$0.14
Nebraska	5.5	\$0.25 (a)	\$0.64	\$3.75	\$0.95	\$0.31
Nevada (12)	6.5	\$0.24	\$0.80	\$3.60	\$0.70	\$0.16
New Hampshire	None	\$0.18	\$0.52	(b)	(b)	\$0.30
New Jersey (13)	6	\$0.105	\$2.40	\$4.40	\$0.70	\$0.12
New Mexico	5	\$0.17	\$0.91	\$6.06	\$1.70	\$0.41
New York (14)	4	\$0.2265	\$1.50	\$6.44	\$0.19	\$0.11
N. Carolina (15)	4.5	\$0.24 (a)	\$0.05	(b)	\$0.79	\$0.48
N. Dakota	5	\$0.21	\$0.44	\$2.50	\$0.50	\$0.16
Ohio (16)	6	\$0.26	\$0.55	3.38 (b)	\$0.30	\$0.18
Oklahoma	4.5	\$0.16	\$0.23	\$5.56	\$0.72	\$0.40
Oregon (17)	None	\$0.24	\$1.18	(b)	\$0.67	\$0.08
Penn. (18)	6	\$0.12	\$1.35	(b)	(b)	\$0.08
Rhode Island (19)	7	\$0.30	\$2.46	\$3.75	\$0.60	\$0.10
S. Carolina (20)	5	\$0.16	\$0.07	\$2.72	\$1.08	\$0.77
S. Dakota (21)	4	\$0.22	\$0.53	\$3.93	\$0.93	\$0.27
Tennessee	7	\$0.20	\$0.20	\$4.40	\$1.21	\$0.14
Texas (22)	6.25	\$0.20	\$0.41	\$2.40	\$0.20	\$0.20
Utah	4.75	\$0.245	\$0.695	(b)	13% (b)	\$0.41
Vermont	6	\$0.19	\$1.19	(b)	\$0.55	\$0.27
Virginia (23)	4	\$0.175	\$0.20	(b)	\$1.51	\$0.26
Washington (24)	6.5	\$0.28	\$1.425	(b)	\$0.86	\$0.26
West Virginia	6	\$0.205	\$0.55	(b)	\$1.00	\$0.18
Wisconsin	5	\$0.29 (a)	\$0.77	\$3.25	\$0.25	\$0.07
Wyoming (25)	4	\$0.14	\$0.60	(b)	(b)	\$0.02
D.C. (26)	5.75	\$0.225	\$1.00	\$1.50	\$0.30	\$0.09

Note: Bold, Italics indicate notable tax changes during 2003.

(a) The gas tax is indexed for inflation in Nebraska, North Carolina, and Wisconsin. Nebraska's indexed rate is revised quarterly. North Carolina's indexed rate is revised every six months. Wisconsin's indexed rate is revised every April 1.

(b) States where the state government controls all sales.

Footnotes

1. Arkansas beer tax increased from 23 cents per gallon to 26 cents per gallon. For residents inside the city limits of Texarkana the state sales tax rate is 6.125%.
2. As of July 1st 2004, California lowered its sales tax rate from 7.25 % to 6.25 %
3. Delaware increased its cigarette tax from 24 cents per pack of 20 to 55 cents per pack. The tax rate for spirits applies to spirits with more than 25% alcohol.
4. Florida lowered its gasoline tax from 13.9 cents per gallon to 4 cents per gallon
5. Hawaii increased its cigarette tax from 130 cents per pack of 20 to 140 cents per pack
6. The Idaho cigarette tax of 57 cents per pack of 20 will remain in effect until June 30th 2005, when it will return to 28 cents per pack of 20.
7. Illinois lowered its gasoline tax from 30 cents per gallon to 19 cents per gallon
8. Iowa increased its gasoline tax from 20 cents per gallon to 20.5 cents per gallon
9. Kentucky lowered its gasoline tax from 24 cents per gallon to 16 cents per gallon in 2004. In 2005 Kentucky increased its cigarette tax from \$0.03 to \$0.30 per pack.
10. Maine increased its gasoline tax from 22 cents per gallon to 25.2 cents per gallon
11. Michigan increased its cigarette tax from 125 cents per pack of 20 to 200 cents per pack
12. Nevada increased its gasoline tax from 23 cents per gallon to 24 cents. Sales tax breakdown for Nevada: 2.0% sales tax, 2.25% local school support tax, 0.50% Basic City-County Relief Tax, 1.75% Supplemental City County Relief Tax. Additional County gas taxes are added to this basic gasoline rate. County taxes vary from an
13. New Jersey increased its cigarette tax from 205 cents per pack of 20 to 240 cents per pack
14. New York lowered its gasoline tax from 32.7 cents per gallon to 22.65 cents per gallon
15. North Carolina's beer tax is \$0.48387 per gallon in barrels holding at least 7.75 gallons, but \$0.53376 per gallon in barrels holding less than 7.75 gallons. The 2003 North Carolina General Assembly has enacted legislation that extends the additional ½% State rate of sales and use tax until July 1, 2005. The additional ½%, resulting in a combined State rate of 4½%, was effective October 16, 2001 and was originally scheduled to expire on June 30, 2003. As a result of the current legislation, the additional ½% State tax will not expire as originally scheduled, and the 4½% State rate of sales and use tax will remain in effect until July 1, 2005.
16. Ohio increased its gasoline tax from 24 cents per gallon to 26 cents. As of July 1st 2005, the gasoline rate will increase to 28 cents per gallon. The 6% Ohio sales tax will remain in effect until June 30th 2005. The rate will then return to 5%.
17. Oregon decreased its cigarette tax from 128 cents per pack of 20 to 118 cents per pack

Source: Tax Foundation Special Report, No. 134, "State Tax Collections and Rates"; State Revenue Departments; Commerce Clearing House; Federation of Tax Administrators; Department of Agriculture, American Petroleum Institute.

Tax Foundation

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State Sales, Gasoline, Cigarette, and Alcohol Tax Rates by State

As of January 1, 2004

(2003's noteworthy changes in bold italics)

State	Sales Tax (Percent)	Gasoline Tax (Cents Per Gallon)	Cigarette Tax (Cents Per Pack)	Spirits Tax (Dollars Per Gallon)	Tax (Dollars Per Gallon)	Beer Tax (Dollars Per Gallon)
<i>Alabama</i>	4	16	16.5	(b)	1.70	0.52
<i>Alaska</i>	None	8	100	12.80	2.50	1.07
Arizona	5.6	18	118	3.00	0.84	0.16
<i>Arkansas</i>	6	21.5	31.5	2.50	0.75	0.23
California	7.25	18	87	3.30	0.20	0.20
Colorado	2.9	22	20	2.28	0.28	0.08
<i>Connecticut</i>	6	25	151	4.50	0.60	0.19
Delaware	None	23	24	3.75	0.97	0.16
<i>Florida</i>	6	13.9	33.9	6.50	2.25	0.48
Georgia	4	7.5	12	3.79	1.51	0.48
<i>Hawaii</i>	4	16	130	5.98	1.38	0.93
<i>Idaho</i>	6	25	57(s)	(b)	0.45	0.15
<i>Illinois</i>	6.25	30	98	4.50	0.73	0.19
<i>Indiana</i>	6	18	55.5	2.68	0.47	0.12
Iowa	5	20	36	(b)	1.75	0.19
<i>Kansas</i>	5.3	24	79	2.50	0.30	0.18
Kentucky	6	15	3	1.92	0.50	0.08
Louisiana	4	20	36	2.50	0.11	0.32
Maine	5	24.6 (w)	100	(b)	0.60	0.35
Maryland	5	23.5	100	1.50	0.40	0.09
Massachusetts	5	21.5	151	4.05	0.55	0.11
Michigan	6	19	125	(b)	0.51	0.20
Minnesota	6.5	20	48	5.03	0.30	0.15
Mississippi	7	18	18	(b)	0.35	0.43
Missouri	4.225	17	17	2.00	0.30	0.06
<i>Montana</i>	None	27	70	(b)	1.02	0.14
<i>Nebraska</i>	5.5 (m)	24.6(a)	64 (h)	3.75	0.95	0.31
<i>Nevada</i>	6.5 (p)	23 (t)	80	3.60	0.70	0.16
New Hampshire	None	18	52	(b)	(b)	0.30
<i>New Jersey</i>	6	10.5	205	4.40	0.70	0.12
<i>New Mexico</i>	5	17	91	6.06	1.70	0.41
<i>New York</i>	4.25 (o)	32.7	150	6.44	0.19	0.11
<i>North Carolina</i>	4.5 (n)	24.2 (a)	5	(b)	0.79	(c)
North Dakota	5	21	44	2.50	0.50	0.16
<i>Ohio</i>	6 (q)	24 (u)	55	3.38 (b)	0.30	0.18
<i>Oklahoma</i>	4.5	16	23	5.56	0.72	0.40
Oregon	None	24	128	(b)	0.67	0.08
<i>Pennsylvania</i>	6	12	100	(b)	(b)	0.08
<i>Rhode Island</i>	7	30	171	3.75	0.60	0.10
South Carolina	5	16	7	2.72	1.08 (d)	0.77

South Dakota	4	16	53	3.93	0.93	0.27
Tennessee	7(l)	20	20	4.40	1.21	0.14
Texas	6.25	20	41	2.40	0.20	0.20
Utah	4.75	24.5	69.5	(b)	13% (b)	0.41
Vermont	6	19	119	(b)	0.55	0.27
Virginia	4.5 (v)	17.5	2.5 (x)	(b)	1.51	0.26
Washington	6.5	28	1.425	(b)	0.86	0.26 (e)
West Virginia	6	20.5	55	(b)	1.00	0.18
Wisconsin	5	28.5 (a)	77	3.25	0.25	0.07
Wyoming	4	14 (f)	60	(b)	(b)	0.02
District of Columbia	5.75	20	100	1.50	0.30	0.09

Note: Bold, Italics indicate notable tax changes during 2003.

- (a) The gas tax is indexed for inflation in Maine, Nebraska, North Carolina, and Wisconsin. Maine's indexed rate is revised annually. Nebraska's indexed rate is revised quarterly. North Carolina's indexed rate is revised every six months. Wisconsin's indexed rate is revised every April 1.
- (b) States where the state government controls all sales.
- (c) North Carolina's beer tax is \$0.48387 per gallon in barrels holding at least 7.75 gallons, but \$0.53376 per gallon in barrels holding less than 7.75 gallons.
- (d) South Carolina's rate of \$1.08 includes 18 cents additional tax.
- (e) Since July 1, 1997, Washington has collected an additional beer tax of \$4.78 per barrel.
- (f) Wyoming's rate is lowered by 1 cent per gallon if certain environmental funds are adequately funded.
- (h) Returns to 34 cents on October 1, 2004.
- (l) Rate rose from 6% to 7% on July 1, 2002, but the rate on food remained 6%.
- (m) Was scheduled to drop to 5.0% on October 1, 2003, however, did not.
- (n) The 2003 North Carolina General Assembly has enacted legislation that extends the additional 0.5% State rate of sales and use tax until July 1, 2005. The additional 0.5%, resulting in a combined State rate of 4.5%, was effective October 16, 2001 and was originally scheduled to be effective October 1, 2001.
- (o) On May 15th 2003, the state legislature overrode a gubernatorial veto to enact an increase in the state sales tax from 4.0% to 4.25% effective July 1, 2003.
- (p) 2.0% sales tax, 2.25% local school support tax, 0.50 Basic City-County Relief Tax, 1.75 Supplemental City-County Relief Tax.
- (q) To remain in effect until June 30, 2005 when it is scheduled in law to revert to 5%.
- (r) For spirits with more than 25% alcohol.
- (s) To remain in effect until June 30th 2005, when it will return to 57 cents per pack of 20.
- (t) County taxes are added to this. County taxes vary from an additional 5 cents to 10 cents.
- (u) Increases to 26 cents per gallon on July 1st 2004, and then to 28 cents on July 1st 2005.
- (v) Includes statewide local rate of 1 cent. Rate increases to a combined state and local rate of 5 percent effective September 1, 2004.
- (w) Rate was increased to 25.2 percent as of July 1, 2004.
- (x) Cigarette tax increased from 2.5 to 20 cents effective September 1, 2004, and increases to 30 cents effective July 1, 2005.

Source: Tax Foundation Special Report No. 128 "State Tax Collections and Rates": State Revenue Departments: Commerce

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State Sales, Gasoline, Cigarette, and Alcohol Tax Rates by State

As of January 1, 2003

(2002's noteworthy changes in bold italics)

State	Sales Tax (Percent)	Gasoline Tax (Per Gallon)	Cigarette Tax (Per Pack)	Spirits Tax (Dollars Per Gallon)	Table Wine Tax (Dollars Per Gallon)	Beer Tax (Dollars Per Gallon)
Alabama	4	16	16.5	(b)	1.70	0.53
Alaska	None	8	100	\$12.80	2.50	\$1.07
Arizona	5.6	18	118	3.00	0.84	0.16
Arkansas	5.125	21.5	34	2.50	0.75	0.23
California	7.25	18	87	3.30	0.20	0.20
Colorado	2.9	22	20	2.28	0.28	0.08
Connecticut	6	25	111	4.50	0.60	0.19
Delaware	None	23	24	3.75	0.97	0.16
District of Columbia	5.75	20	65	1.50	0.30	0.09
Florida	6	13.9	33.9	6.50	2.25	0.48
Georgia	4	7.5	12	3.79	1.51	0.48
Hawaii	4	16	120	5.92	1.38	0.93
Idaho	5	25	28	(b)	0.45	0.15
Illinois	6.25	19	98	4.50	0.73	0.19
Indiana	6	15	55.5	2.68	0.47	0.12
Iowa	5	20	36	(b)	1.75	0.19
Kansas	4.9	21	70	2.50	0.30	0.18
Kentucky	6	15	3	1.92	0.50	0.08
Louisiana	4	20	36	2.50	0.11	0.32
Maine	5 (g)	22	100	(b)	0.60	0.35
Maryland	5	23.5	100	1.50	0.40	0.09
Massachusetts	5	21.5	151	4.05	0.55	0.11
Michigan	6	19	125	(b)	0.51	0.20
Minnesota	6.5	20	48	5.03	0.30	0.15
Mississippi	7	18	18	(b)	0.35	0.43
Missouri	4.225	17	17	2.00	0.30	0.06
Montana	None	27.75	18	(b)	1.06	0.14
Nebraska	5	24.5(a)	64 (h)	3.00	0.75	0.23
Nevada	6.5	23	35	2.05	0.40	0.09
New Hampshire	None	18	52	(b)	(b)	0.30
New Jersey	6	14.5	150	4.40	0.70	0.12
New Mexico	5	17	21	6.06	1.70	0.41
New York	4	32.35	150	6.44	0.19	0.135 (k)
North Carolina	4.5	22.1 (a)	5	(b)	0.79	(c)
North Dakota	5	21	44	2.50	0.50	0.16
Ohio	5	22	55	2.25 (b)	0.30	0.18
Oklahoma	4.5	17	23	5.56	0.72	0.40
Oregon	None	24	128	(b)	0.67	0.08
Pennsylvania	6	26.6	100	(b)	(b)	0.08
Rhode Island	7	28	132 (i)	3.75	0.60	0.10

South Carolina	5	16	7	2.72	1.08 (d)	0.77
South Dakota	4	22	33	3.93	0.93	0.27
Tennessee	6	20	20	4.00	1.1	0.13
Texas	6.25	20	41	2.40	0.20	0.20
Utah	4.75	24.5	69.5	(b)	13% (b)	0.36
Vermont	5	20	93 (j)	(b)	0.55	0.27
Virginia	4.5	17.5	2.5	(b)	1.51	0.26
Washington	6.5	23	1.425	(b)	0.78	0.15 (e)
West Virginia	6	20.5	17	(b)	1.00	0.18
Wisconsin	5	30.3 (a)	77	3.25	0.25	0.07
Wyoming	4	14 (f)	12	(b)	(b)	0.02

Note: *Bold, Italics* indicate notable tax changes.

- (a) The gas tax is indexed for inflation in Nebraska, North Carolina, and Wisconsin. Nebraska's indexed rate is revised quarterly. North Carolina's indexed rate is revised every six months. Wisconsin's indexed rate is revised every April 1.
- (b) Control states, i.e., where the state government controls all sales.
- (c) North Carolina's beer tax is \$0.48387 per gallon in barrels holding at least 7.75 gallons, but \$0.53376 per gallon in barrels holding less than 7.75 gallons.
- (d) South Carolina's rate of \$1.08 includes 18 cents additional tax.
- (e) Since July 1, 1997, Washington has collected an additional beer tax of \$4.78 per barrel.
- (f) Wyoming's rate is lowered by 1 cent per gallon if certain environmental funds are adequately funded.
- (g) 10 cents will be added July 1, 2003 and another 10 cents added July 3, 2004.
- (h) Returns to 34 cents on October 1, 2004.
- (i) Goes up to \$1.50 on July 1, 2003, and then increases in 10 cent increment each July 1 for five years.
- (j) Goes up to \$1.19 on July 1, 2003.
- (k) Decreases to 12.5 cents on September 1, 2003.

Source: Forthcoming Tax Foundation special report: State Tax Collections and Rates; State Revenue Departments; Commerce Clearing House; Federation of Tax Administrators; Department of Agriculture, American Petroleum Institute.

Tax Foundation

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State Sales, Gasoline, Cigarette, and Alcohol Tax Rates by State

As of January 1, 2002

(2001's noteworthy changes in bold italics)

State	Sales Tax (Percent)	Gasoline Tax (Per Gallon)	Cigarette Tax (Per Pack)	Spirits Tax (Dollars Per Gallon)	Table Wine Tax (Dollars Per Gallon)	Beer Tax (Dollars Per Gallon)
Alabama	4%	16¢	16.5¢	(b)	\$1.70	\$0.53
Alaska	None	8¢	\$1.00	\$5.60	\$0.85	\$0.35
Arizona	5%	18¢	58¢	\$3.00	\$0.84	\$0.16
Arkansas	5.13%	20.5¢	31.5¢	\$2.50	\$0.75	\$0.23
California	6%	18¢	87¢	\$3.30	\$0.20	\$0.20
Colorado	2.90%	22¢	20¢	\$2.28	\$0.28	\$0.08
Connecticut	6%	25¢	50¢	\$4.50	\$0.60	\$0.19
Delaware	None	23¢	24¢	\$3.75	\$0.97	\$0.16
District of Columbia	5.75%	20¢	65¢	\$1.50	\$0.30	\$0.09
Florida	6%	4¢	33.9¢	\$6.50	\$2.25	\$0.48
Georgia	4%	7.5¢	12¢	\$3.79	\$1.51	\$0.48
Hawaii	4%	16¢	\$1.00	\$5.92	\$1.38	\$0.93
Idaho	5%	25¢	28¢	(b)	\$0.45	\$0.15
Illinois	6.25%	19¢	58¢	\$4.50	\$0.73	\$0.19
Indiana	5%	15¢	15.5¢	\$2.68	\$0.47	\$0.12
Iowa	5%	20¢	36¢	(b)	\$1.75	\$0.19
Kansas	4.90%	.21¢	24¢	\$2.50	\$0.30	\$0.18
Kentucky	6%	15¢	3¢	\$1.92	\$0.50	\$0.08
Louisiana	4%	20¢	24¢	\$2.50	\$0.11	\$0.32
Maine	5%	22¢	74¢	(b)	\$0.60	\$0.35
Maryland	5%	23.5¢	66¢	\$1.50	\$0.40	\$0.09
Massachusetts	5%	21¢	76¢	\$4.05	\$0.55	\$0.11
Michigan	6%	19¢	75¢	(b)	\$0.51	\$0.20
Minnesota	6.50%	20¢	48¢	\$5.03	\$0.30	\$0.15
Mississippi	7%	18¢	18¢	(b)	\$0.35	\$0.43
Missouri	4.23%	17¢	17¢	\$2.00	\$.30 (e)	\$0.06
Montana	None	27¢	18¢	(b)	\$1.06	\$0.14
Nebraska	5%	24.5¢ (a)	34¢	\$3.00	\$0.75	\$0.23
Nevada	6.50%	24¢	35¢	\$2.05	\$0.40	\$0.09
New Hampshire	None	18¢	52¢	(b)	(b)	\$0.30
New Jersey	6%	10.5¢	80¢	\$4.40	\$0.70	\$0.12
New Mexico	5%	17¢	21¢	\$6.06	\$1.70	\$0.41
New York	4%	8¢	\$1.11 (i)	\$6.44	\$0.19	\$0.14
North Carolina	4%	24.3¢ (a)	5¢	(b)	\$0.79	(c)
North Dakota	5%	21¢	44¢	\$2.50	\$0.50	\$0.16
Ohio	5%	22¢	24¢	\$ 2.25 (b)	\$0.30	\$0.18
Oklahoma	4.50%	16¢	23¢	\$5.56	\$0.72	\$0.40
Oregon	None	24¢	68¢	(b)	\$0.67	\$0.08
Pennsylvania	6%	12¢	31¢	(b)	(b)	\$0.08
Rhode Island	7%	28¢	71¢	\$3.75	\$0.60	\$0.10
South Carolina	5%	16¢	7¢	\$2.72	\$ 1.08 (d)	\$0.77

South Dakota	4%	22¢	33¢	\$3.93	\$0.93	\$0.27
Tennessee	6%	20¢	13¢	\$4.00	\$1.10	\$0.13
Texas	6.25%	20¢	41¢	\$2.40	\$0.20	\$0.20
Utah	4.75%	24.5¢	51.5¢	(b)	13% (b)	\$0.36
Vermont	5%	19¢	44¢	(b)	\$0.55	\$0.27
Virginia	3.50%	17.5¢	2.5¢	(b)	\$1.51	\$0.26
Washington	6.50%	23¢	82.5¢ (g)	(b)	\$0.78	\$0.26
West Virginia	6%	20.5¢	17¢	(b)	\$1.00	\$0.18
Wisconsin	5%	27.3¢ (a)	77¢ (h)	\$3.25	\$0.25	\$0.07
Wyoming	4%	13¢ (f)	12¢	(b)	(b)	\$0.02

Note: Significant tax changes in bold and italics.

(a) The gas tax is indexed for inflation in Nebraska, North Carolina and Wisconsin. Nebraska's rate is revised quarterly; North Carolina's is revised every six months; and Wisconsin's is revised every April 1.

(b) Control states, i.e., where the state government controls all sales.

(c) North Carolina's beer tax is \$0.48387 per gallon in barrels holding at least 7.75 gallons, but \$0.53376 per gallon in barrels holding less than 7.75 gallons.

(d) South Carolina's rate of \$1.08 includes the 18 cents additional tax.

(e) Missouri's rate on table wine was 36 cents through September 30, 2001 before dropping 6 cents.

(f) Wyoming's rate is lowered by 1 cent per gallon if certain environmental funds are adequately funded.

(g) Washington's cigarette tax rate rises 60 cents per pack to \$1.425 per pack on January 1, 2002, after passage of Initiative 773 in November 2001.

(h) Wisconsin's cigarette tax rate was 59¢ per pack until July 1, 2001.

(i) On January 17, 2002, New York raised its state cigarette tax to \$1.50/pack, effective April 2, 2002.

Sources: Tax Foundation Special Report #108: State Tax Collections and Rates, February 2002; State Revenue Departments; Commerce Clearing House; Federation of Tax Administrators; and various state taxpayer organizations.

Tax Foundation

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State Sales, Gasoline, Cigarette, and Alcohol Tax Rates by State

As of January 1, 2001

(2000's noteworthy changes in bold italics)

State	Sales Tax (Percent)	Gasoline Tax (Per Gallon)	Cigarette Tax (Per Pack)	Spirits Tax (Dollars Per Gallon)	Table Wine Tax (Dollars Per Gallon)	Beer Tax (Dollars Per Gallon)
Alabama	4	16	16.5	(b)	1.7	0.53
Alaska	None	8	100	5.60	0.85	0.35
Arizona	5	18	58	3.00	0.84	0.16
Arkansas	4.625	19.5	31.5	2.50	0.75	0.23
California	5.75	18	87	3.30	0.20	0.20
Colorado	3 (h)	22	20	2.28	0.32 (c)	0.08
Connecticut	6	25	50	4.50	0.60	0.19
Delaware	None	23	24	3.75	0.97	0.16
District of Columbia	5.75	20	65	1.50	0.30	0.09
Florida	6	4	33.9	6.50	2.25	0.48
Georgia	4	7.5	12	3.79	1.51	0.48
Hawaii	4	16	100	5.98	1.38	0.93
Idaho	5	25	28	(b)	0.45	0.15
Illinois	6.25	19	58	4.50	0.73	0.19
Indiana	5	15	15.5	2.68	0.47	0.12
Iowa	5	20	36	(b)	1.75	0.19
Kansas	4.9	20	24	2.50	0.30	0.18
Kentucky	6	15	3	1.92	0.50	0.08
Louisiana	4	20	24	2.50	0.11	0.32
Maine	5 (j)	22	74	(b)	0.6	0.35
Maryland	5	23.5	66	1.50	0.40	0.09
Massachusetts	5	21	76	4.05	0.55	0.11
Michigan	6	19	75	(b)	0.51	0.2
Minnesota	6.5	20	48	5.030	0.300	0.150
Mississippi	7	18	18	(b)	0.35	0.427
Missouri	4.225	17	17	2.00	0.36 (d)	0.06
Montana	None	27	18	(b)	1.02	0.139
Nebraska	5	23.9 (a)	34	3.00	0.75	0.23
Nevada	6.5	23	35	2.05	0.40	0.09
New Hampshire	None	18	52	(b)	0.30	0.30
New Jersey	6	10.5	80	4.4	0.70	0.12
New Mexico	5	17	21	6.06	1.70	0.41
New York	4	8	1.11 (j)	6.43	0.19	0.14
North Carolina	4	23.1 (a) (k)	5	(b)	0.79	(f)
North Dakota	5	21	44	2.50	0.50	0.16
Ohio	5	22	24	2.25 (b)	0.30	0.18
Oklahoma	4.5	16	23	5.56	0.72	0.4
Oregon	None	24	68	(b)	0.67	0.08
Pennsylvania	6	12	30	(b)	(b)	0.08
Rhode Island	7	28	71	3.75	0.60	0.10

South Carolina	5	16	7	2.72	1.08 (f)	0.77
South Dakota	4	22	33	3.93	0.93	0.27
Tennessee	6	20	13	4.00	1.1	0.125
Texas	6.25	20	41	2.40	0.20	0.198
Utah	4.75	24.5	51.5	(b)	13% (b)	0.355
Vermont	5	19	44	(b)	0.55	0.265
Virginia	3.5	17.5	2.5	(b)	1.51	0.256
Washington	6.5	23	82.5	(b)	0.78	0.15 (g)
West Virginia	6	20.5	17	(b)	1.00	0.177
Wisconsin	5	26.4 (a) (l)	59	3.25	0.25	0.065
Wyoming	4	14 (m)	12	(b)	(b)	0.02

Note: Bold, Italics indicate notable tax changes.

(a) Indexed for inflation. Nebraska's indexed rate is revised quarterly. North Carolina's indexed rate is revised every six months. Wisconsin's indexed rate is revised every April 1.

(b) Control states.

(c) Effective through June 30, 2000; otherwise the rate is 27.5 cents per gallon.

(d) Through September 30, 2001, rate includes additional 6 cents tax on wine.

(e) .48387 per gallon in barrels holding at least 7.75 gallons. .53376 per gallon in barrels holding less than 7.75 gallons.

(f) Includes 18 cents additional tax.

(g) Plus \$4.78 per barrel beginning July 1, 1997.

(h) The rate will fall to 2.9 percent after January 1, 2001.

(l) Effective July 1, 2000.

(j) Effective March 1, 2000.

(k) Motor fuel rate between January 1, 2000 and June 30, 2000 was 22 cents per gallon, current rate in effect since July 1, 2000.

(l) Effective April 1, 2000.

(m) The rate is lowered by 1 cent per gallon if certain environmental funds are adequately funded.

Sources: Tax Foundation Special Report #102: State Tax Collections and Rates, February 2001; State Revenue Departments;

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State Sales, Gasoline, Cigarette, and Alcohol Tax Rates by State

As of January 1, 2000

(1999's noteworthy changes in bold italics)

State	Sales Tax (Percent)	Gasoline Tax (Per Gallon)	Cigarette Tax (Per Pack)	Spirits Tax (Dollars Per Gallon)	Table Wine Tax (Dollars Per Gallon)	Beer Tax (Dollars Per Gallon)
Alabama	4%	16¢	16.5¢	(b)	1.70	0.53
Alaska	None	8	100	5.60	0.85	0.35
Arizona	5	18	58	3.00	0.84	0.16
Arkansas	4.625	19.5	31.5	2.50	0.75	0.23
California	6	18	87	3.30	0.20	0.20
Colorado	3%	22¢	20¢	2.28	.32 (c)	0.08
Connecticut	6	32	50	4.50	0.60	0.19
Delaware	None	23	24	3.75	0.97	0.16
Florida	6	4	33.9	6.50	2.25	0.48
Georgia	4	7.5	12	3.79	1.51	0.48
Hawaii	4%	16¢	100¢	5.98	1.38	0.93
Idaho	5	25	28	(b)	0.45	0.15
Illinois	6.25	19	58	2.00	0.23	0.07
Indiana	5	15	15.5	2.68	0.47	0.12
Iowa	5	20	36	(b)	1.75	0.19
Kansas	4.90%	20¢	24¢	2.50	0.30	0.18
Kentucky	6	15	3	1.92	0.50	0.08
Louisiana	4	20	20	2.50	0.11	0.32
Maine	5.5	19	74	(b)	0.60	0.35
Maryland	5	23.5	66	1.50	0.40	0.09
Massachusetts	5%	21¢	76¢	4.05	0.55	0.11
Michigan	6	19	75	(b)	0.51	0.20
Minnesota	6.5	20	48	5.03	0.30	0.15
Mississippi	7	18	18	(b)	0.35	0.43
Missouri	4.225	17	17	2.00	0.36 (d)	0.06
Montana	None	27¢	18¢	(b)	1.02	0.14
Nebraska	5%	23.9 (a)	34	3.00	0.75	0.23
Nevada	6.5	23	35	2.05	0.40	0.09
New Hampshire	None	18	52	(b)	0.30	0.30
New Jersey	6	10.5	80	4.40	0.70	0.12
New Mexico	5%	17¢	21¢	6.06	1.70	0.41
New York	4	8	56	6.43	0.19	0.14
North Carolina	4	21 (a)	5	(b)	0.79	(f)
North Dakota	5	21	44	2.50	0.50	0.16
Ohio	5	22	24	2.25 (b)	0.30	0.18
Oklahoma	4.50%	16¢	23¢	5.56	0.72	0.40
Oregon	None	24	68	(b)	0.67	0.08
Pennsylvania	6	12	31	(b)	(b)	0.08
Rhode Island	7	28	71	3.75	0.60	0.10
South Carolina	5	16	7	2.72	1.08 (f)	0.77

South Dakota	4%	21¢	33¢	3.93	0.93	0.27
Tennessee	6	20	13	4.00	1.10	0.13
Texas	6.25	20	41	2.40	0.20	0.20
Utah	4.75	24.5	51.5	(b)	13% (b)	0.36
Vermont	5	19	44	(b)	0.55	0.27
Virginia	3.50%	17.5¢	2.5¢	(b)	1.51	0.26
Washington	6.5	23	82.5	(b)	0.78	0.15 (g)
West Virginia	6	20.5	17	(b)	1.00	0.18
Wisconsin	5	25.8 (a)	59	3.25	0.25	0.07
Wyoming	4	13	12	(b)	(b)	0.02
District of Columbia	5.75%	20¢	65¢	1.50	0.30	0.09

Note: Bold, Italics indicate notable tax changes.

(a) Indexed for inflation. Nebraska's indexed rate is revised quarterly. North Carolina's indexed rate is revised every six months. Wisconsin's indexed rate is revised every April 1.

(b) Control states.

(c) Effective July 31, 1997, the annual surcharge for native wine will use an annual graduated rate: 5 cents per liter for the first 9,000 liters, 3 cents per liter for the next 36,000 liters, and 1 cent per liter for all additional amounts.

(d) Through September 30, 2001, rate includes additional 6 cents tax on wine.

(e) .48387 per gallon in barrels holding at least 7.75 gallons. .53376 per gallon in barrels holding less than 7.75 gallons.

(f) Includes 18 cents additional tax.

(g) Plus \$4.78 per barrel beginning July 1, 1997.

Source: Respective State Revenue Departments, Commerce Clearing House, Federation of Tax Administrators.

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