



State Wine Excise Tax Rate

(As of July 1, 2015)

State	Wine Excise Tax (\$/Gallon)	Sparkling Wine Excise Tax (\$/Gallon)	Other Tax Categories for wine (\$/Gallon)	General Sales Tax Applies	Notes
AL	\$1.70		over 16.5% \$9.16	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 6.3% \$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	yes	\$0.83 per gallon local tax
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% \$8.55	yes	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	
IA	\$1.75		under 5% \$0.19	yes	
KS	\$0.30		over 14% \$0.75	~ notes ^{see}	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	\$0.60	\$1.24	15.5%-24% \$1.24	yes	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			~ notes ^{see}	On July 1, 2011 sales tax on alcoholic beverages increased from 6% to 9%

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MA	\$0.55	\$0.70		~ notes see	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% under 24% over 24%	\$0.95 \$1.82 \$3.52	~ notes see	\$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
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	
MT	\$1.06				na	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	
NV	\$0.70		14% to 22% over 22%	\$1.30 \$3.60	yes	
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	~ notes see	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	Vermouth is \$1.08 per gallon. Cuyahoga County: \$0.32/ gallon excise tax on wine.
OK	\$0.72	\$2.08			yes	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	
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
RI	\$1.40	\$0.75			~ see notes	Excise tax on still wine 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. - <i>Gov. signed the budget on 6/30/15 making these tax changes permanent.</i>
SC	\$0.90				yes	\$0.18/gallon additional tax
SD	\$0.93	\$2.07	14% - 20% over 21%	\$1.45 \$2.07	yes	2% wholesale tax
TN	\$1.21				yes	

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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 plus local sales tax, 5% municipal liquor tax
WI	\$0.25		over 14% \$0.45	yes	
WY	\$0.28			yes	All wine sold through state store. Mark-up of 17.6%