

Alcohol Tax Beer, Wine and Liquor

Shown are the lowest and highest five states in each category

Beer - Alcohol Taxes per drink
Assuming \$4.00 for a 12 oz bottle of beer

State	Excise Tax \$/gallon	Excise tax per drink	State Sales Tax	State Sales Tax per drink	Other Tax	Other Tax per drink	Total tax per drink*
Oregon	\$0.08	\$0.007	N/A	N/A	N/A	N/A	\$0.007
Delaware	\$0.16	\$0.01	N/A	N/A	N/A	N/A	\$0.01
Montana	\$0.14	\$0.01	N/A	N/A	N/A	N/A	\$0.01
Alaska (Current)	\$0.35	\$0.03	N/A	N/A	N/A	N/A	\$0.03
New Hampshire	\$0.30	\$0.03	N/A	N/A	N/A	N/A	\$0.03
Alaska (10¢ increase & 3% sales tax)	\$1.42	\$0.13	3%	\$0.12	N/A	N/A	\$0.25
Kentucky	\$0.08	\$0.007	6% (on premise)	\$0.24	9% Wholesale	\$0.36	\$0.61
Vermont	\$0.27	\$0.02	5%	\$0.20	10% on premise	\$0.40	\$0.62
Oklahoma	\$0.40	\$0.04	4.5%	\$0.18	\$1.00/case on premise + 12% on Premise	\$0.04 + \$0.48	\$0.74
Texas	\$0.19	\$0.02	6.25%	\$0.25	14% on premise and \$0.05/drink on airline sales	\$0.56	\$0.83
Tennessee	\$0.13	\$0.01	6%	\$0.24	17% wholesale tax	\$0.68	\$0.93

* Total taxes per drink medium is \$0.30

Wine - Alcohol Taxes per drink
Assuming \$4.00 for a 5 oz glass of wine

State	Excise Tax \$/gallon	Excise tax per drink	State Sales Tax	State Sales Tax per drink	Other Tax	Other Tax per drink	Total tax per drink*
Alaska (Current)	\$0.85	\$0.03	N/A	N/A	N/A	N/A	\$0.03
Oregon	\$0.67	\$0.03	N/A	N/A	N/A	N/A	\$0.03
Delaware	\$0.97	\$0.04	N/A	N/A	N/A	N/A	\$0.04
Montana	\$1.06	\$0.04	N/A	N/A	N/A	N/A	\$0.04
Colorado	\$0.32	\$0.01	2.9%	\$0.12	N/A	N/A	\$0.13
Alaska (10¢ increase & 3% sales tax)	\$3.41	\$0.13	3%	\$0.12	N/A	N/A	\$0.25
Kentucky	\$0.50	\$0.02	6% (on premise)	\$0.24	9% Wholesale	\$0.36	\$0.62
Vermont	\$0.55	\$0.02	5%	\$0.20	10% on premise	\$0.40	\$0.62
Texas	\$0.20	\$0.01	6.25%	\$0.25	14% on premise	\$0.56	\$0.82

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					and \$0.05/drink on airline sales		
Tennessee	\$1.10	\$0.04	6%	\$0.24	\$0.15/case and 15% on premise	\$0.002 and \$0.60	\$0.88
Oklahoma	\$0.72	\$0.03	4.5%	\$0.18	\$1.00/bottle on premise + 12% on Premise	\$0.20 + \$0.48	\$0.89

* Total taxes per drink medium is \$0.32

(1) all wine sales are through state stores. Revenue in these states is generated from various taxes, fees and net profits.

Liquor - Alcohol Taxes per drink
Assuming \$4.00 for a 1 oz glass of liquor

State	Excise Tax \$/gallon	Excise tax per drink	State Sales Tax	State Sales Tax per drink	Other Tax	Other Tax per drink	Total tax per drink*
Delaware	\$3.75	\$0.03	N/A	N/A	N/A	N/A	\$0.03
Alaska (Current)	\$5.60	\$0.04	N/A	N/A	N/A	N/A	\$0.04
Colorado	\$2.28	\$0.02	2.9%	\$0.12	N/A	N/A	\$0.14
Louisiana	\$2.50	\$0.02	4%	\$0.16	N/A	N/A	\$0.18
Missouri	\$2.00	\$0.02	4.225%	\$0.17	N/A	N/A	\$0.19
Alaska (10¢ increase & 3% sales tax)	\$18.40	\$0.14	3%	\$0.12	N/A	N/A	\$0.26
South Carolina	\$2.72	\$0.02	5%	\$0.20	\$5.36/Case and 9% surtax	\$0.02 and \$0.36	\$0.60
Kentucky	\$1.92	\$0.015	6% (on premise)	\$0.24	9% Wholesale	\$0.36	\$0.62
Oklahoma	\$5.56	\$0.04	4.5%	\$0.18	\$1.00/bottle on premise + 12% on Premise	\$0.04 + \$0.48	\$0.74
Texas	\$2.40	\$0.02	6.25%	\$0.25	14% on premise and \$0.05/drink on airline sales	\$0.56	\$0.83
Tennessee	\$4.00	\$0.03	6%	\$0.24	\$0.15/case and 15% on premise	\$0.002 and \$0.60	\$0.87

* Total taxes per drink medium is \$0.35 (without 18 states of footnote 1)

(1) In 18 states, the government directly controls the sales of distilled spirits. Revenue in these states is generated from various taxes, fees and net liquor profits.