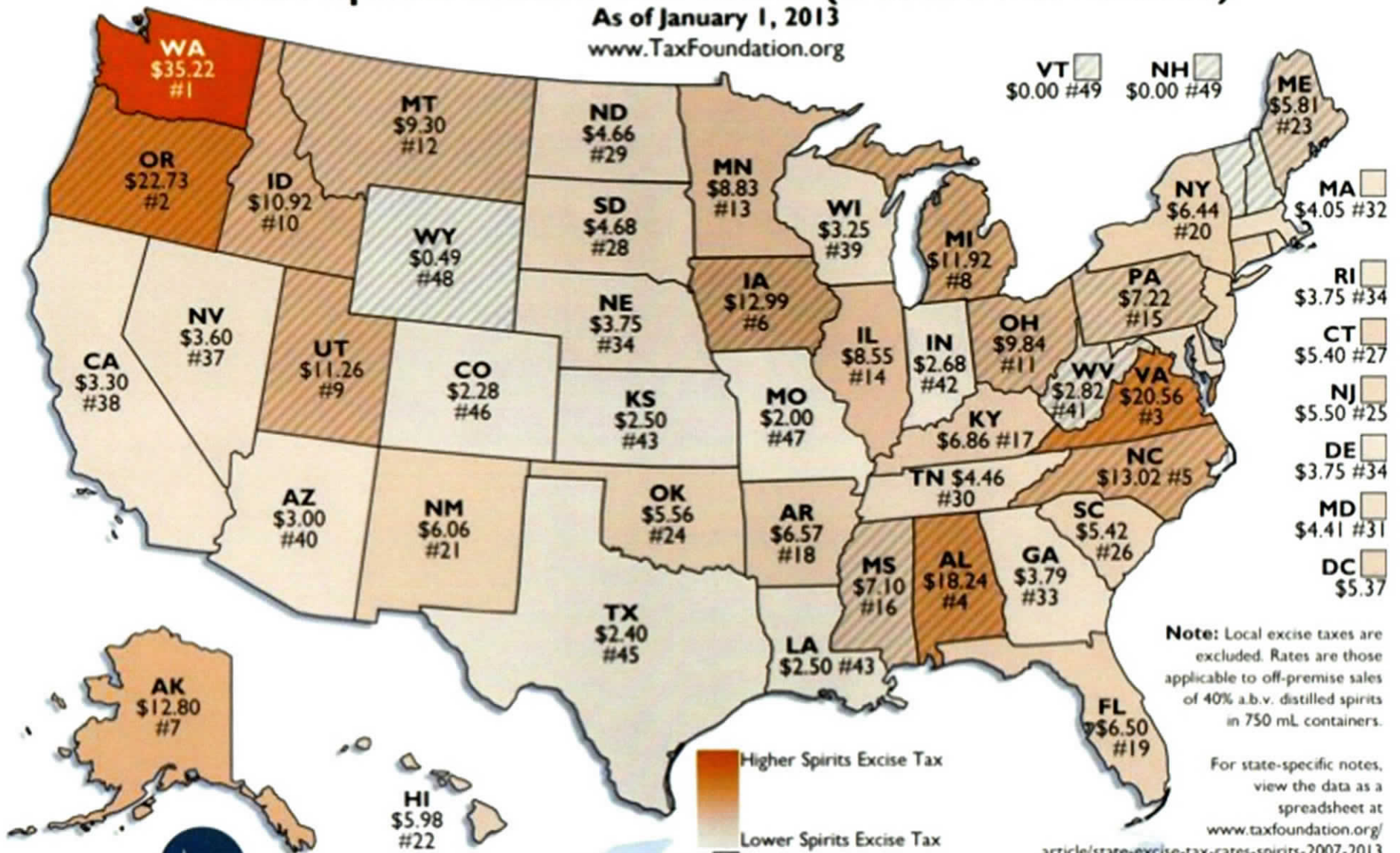


State Spirits Excise Tax Rates (Dollars Per Gallon)

As of January 1, 2013
www.TaxFoundation.org



Note: Local excise taxes are excluded. Rates are those applicable to off-premise sales of 40% a.b.v. distilled spirits in 750 mL containers.

For state-specific notes, view the data as a spreadsheet at www.taxfoundation.org/article/state-excise-tax-rates-spirits-2007-2013

Source: Distilled Spirits Council of the United States, Tax Foundation



"Control" state
*States where the government controls sales. Products are subject to ad valorem mark-up and excise taxes; the rate is calculated using a methodology developed by the Distilled Spirits Council of the United States.