State Spirits Excise Tax Rates (Dollars Per Gallon) As of January 1, 2013 **WA** \$35.22 www.TaxFoundation.org NH 50.00 #49 \$0.00 #49 MT \$5.8 ND \$9.30 \$4.66 #12 #29 OR \$22.73 MN ID \$8.83 #13 NY MAL \$10.92 \$4.05 #32 #2 SD WI \$6.44 #10 \$4.68 \$3.25 #39 #20 WY MI #28 \$0.49 \$11.92 \$3.75 #34 PA \$7.22 #48 1A \$12.99 #8 NE NV \$3.75 #6 OH **CT** \$5.40 #27 \$8.55 #14 \$3.60 #37 IN \$9.84 #34 UT **CA** \$3.30 \$2.68 CO \$2.28 #11 \$11.26 #9 NJ MO KS #38 \$5.50 #25 #46 \$2.00 \$2.50 #43 #47 \$6.86 #17 DE NC \$13.02 #5 \$3.75 #34 TN \$4.46 OK AZ #30 MD #31 NM SC AR \$5.56 \$3.00 \$6.06 \$5.42 \$6.57 #24 #40 #21 #26 **GA** \$3.79 #18 AL MS \$7.10 \$5.37 \$18.24 #33 #4 #16 TX \$2.40 Note: Local excise taxes are \$2.50 #43 excluded. Rates are those applicable to off-premise sales of 40% a.b.v. distilled spirits FL 12.80 in 750 mL containers. \$6.50 Higher Spirits Excise Tax For state-specific notes, view the data as a spreadsheet at www.taxfoundation.org/ Lower Spirits Excise Tax article/state-excise-tax-rates-spirits-2007-2013 "Control" state "States where the government controls sales. Products are subject to ad Source: Distilled Spirits valorem mark-up and excise taxes; the rate is calculated using a methodology Council of the United **FOUNDATION** developed by the Distilled Spirits Council of the United States. States, Tax Foundation