

TAXES

TABLE 7.15A

State Excise Tax Rates (As of January 1, 2018)

State or other jurisdiction	General sales and gross receipts tax (percent)	Cigarettes (cents per pack of 20)	Distilled spirits	
			Excise tax rate (\$ per gallon)	Sales taxes applied
Alabama	4.0	67.5 (e)	(j)	Yes
Alaska	(a)	200	12.8 (k)	...
Arizona	5.6	200	3	Yes
Arkansas	6.5	115	2.5 (k)	Yes
California	7.25 (b)	287	3.3 (k)	Yes
Colorado	2.9	84	2.28	Yes
Connecticut	6.35	435	5.4 (k)	Yes
Delaware	(a)	210	3.75 (k)	...
Florida	6.0	133.9 (f)	6.5 (k)	Yes
Georgia	4.0	37	3.79 (k)	Yes
Hawaii	4.0	320	5.98	Yes
Idaho	6.0	57	(j)	Yes
Illinois	6.25	198 (e)	8.55 (k)	Yes
Indiana	7.0	99.5	2.68 (k)	Yes
Iowa	6.0	136	(j)	Yes
Kansas	6.5	129	2.5 (k)	...
Kentucky	6.0	60	1.92 (k)	Yes
Louisiana	5.0	108	3.03	Yes
Maine	5.5	200	(j)	Yes
Maryland	6.0	200	1.5 (k)	Yes
Massachusetts	6.25	351	4.05 (k)	...
Michigan	6.0	200	(j)	Yes
Minnesota	6.875	304 (g)	5.03 (k)	...
Mississippi	7.0	68	(j)	Yes
Missouri	4.225	17 (e)	2	Yes
Montana	(a)	170	(j)	...
Nebraska	5.5	64	3.75	Yes
Nevada	6.85	180	3.6 (k)	Yes
New Hampshire	(a)	178	(j)	...
New Jersey	6.625	270	5.5	Yes
New Mexico	5.125	166	6.06	Yes
New York	4.0	435 (e)	6.44 (k)	Yes
North Carolina	4.75	45	(j)	Yes (m)
North Dakota	5.0	44	2.5 (k)	...
Ohio	5.75	160	(j)	Yes
Oklahoma	4.5	103	5.56 (k)	Yes
Oregon	(a)	133	(j)	...
Pennsylvania	6.0	260	(j)	Yes
Rhode Island	7.0	425	5.40	Yes
South Carolina	6.0	57	2.72 (k)	Yes
South Dakota	4.5	153	3.93 (k)	Yes
Tennessee	7.0	62 (e)(h)	4.4 (k)	Yes
Texas	6.25	141	2.4 (k)	Yes
Utah	5.95 (c)	170	(j)	Yes
Vermont	6.0	308	(j)(k)	No
Virginia	5.3 (d)	30 (e)	(j)	Yes
Washington	6.5	302.5	14.27 (k)(l)	...
West Virginia	6.0	120	(j)	Yes
Wisconsin	5.0	252	3.25 (k)	Yes
Wyoming	4.0	60	(j)	Yes
Dist. of Columbia	5.75	250 (i)	1.5 (k)	...

See footnotes at end of table

TABLE 7.15A

State Excise Tax Rates (As of January 1, 2018) (continued)

Source: Compiled by The Federation of Tax Administrators from various sources, January 2018 and The Council of State Governments, February 2018.

Key:

...—Tax is not applicable.

(a) These states do not have a general sales and gross receipts tax.

(b) The tax rate may be adjusted annually according to a formula based on balances in the unappropriated general fund and the school foundation fund.

(c) Includes statewide tax of 1.25 percent levied by local governments in Utah. A discount of 1 percent is applicable to local taxes.

(d) Includes statewide 1.0% tax levied by local governments in Virginia.

(e) Counties and cities may impose an additional tax on a pack of cigarettes: in Alabama, 1¢ to 25¢; Illinois, 10¢ to \$4.18; Missouri, 4¢ to 7¢; New York City, \$1.50; Tennessee, 1¢; and Virginia, 2¢ to 15¢.

(f) Florida's rate includes a surcharge of \$1 per pack.

(g) In addition, Minnesota imposes an in lieu cigarette sales tax determined annually by the Department. The current rate is 57.4¢ through Dec. 31, 2018.

(h) Dealers pay an additional enforcement and administrative fee of 0.05¢ in Tennessee.

(i) In addition, District of Columbia imposes an in lieu cigarette sales tax calculated every March 31. The current rate is 44¢.

(j) In 17 states, the government directly controls the sales of distilled spirits. Revenue in these states is generated from various taxes, fees, price mark-ups, and net liquor profits.

(k) Other taxes in addition to excise taxes for the following states: Alaska, under 21%—\$2.50/gallon; Arkansas, under 5%—\$0.50/gallon, under 21%—\$1.00/gallon; \$0.20/case; 3% off—14% on-premise retail taxes; California, over 50%—6.6/gallon; Connecticut, under 7%—\$2.46/gallon; Delaware, 25% or less—\$2.50/gallon; Florida, under 17.259%—\$2.25/gallon, over 55.780%—\$9.53/gallon; Georgia, \$0.83/gallon local tax; Illinois, under 20%—\$1.39/gallon; \$2.68/gallon in Chicago and \$2.50/gallon in Cook County; Indiana, under 15%—\$0.47/gallon; Kansas, 8% off- and 10% on-premise retail tax; Kentucky, under 6%—\$0.25/gallon; \$0.05/case and 11% wholesale tax; Maryland, 9% sales tax; Massachusetts, under 15%—\$1.10/gallon, over 50% alcohol—\$4.05/proof gallon; 0.57% on private club sales; Minnesota, \$0.01/bottle (except miniatures) and 9% sales tax; Nevada, 5% to 14%—\$0.70/gallon, 15% to 22%—\$1.30/gallon; New York, under 24%—\$2.54/gal.; additional \$1.00/gal. in New York City; North Dakota, 7% state sales tax; Oklahoma, 13.5% on-premise; South Carolina, \$5.36/case and 9% surtax; additional 5% on-premise tax; South Dakota, under 14%—\$0.93/gallon; 2% wholesale tax; Tennessee, 15% on-premise; under 7%—\$1.10/gallon; Texas, 6.7% on-premise and \$0.05/drink on airline sales; Vermont, 10% on-premise sales tax; Washington, \$9.24/gallon on-premise, 20.5% retail sales tax, 13.7% sales tax to on-premise; Wisconsin, \$0.03/gallon administrative fee; Dist. of Columbia, 9% off- and on-premise sales tax.

(l) Washington privatized liquor sales effective June 1, 2012.

(m) General sales tax applies to on-premise sales only.