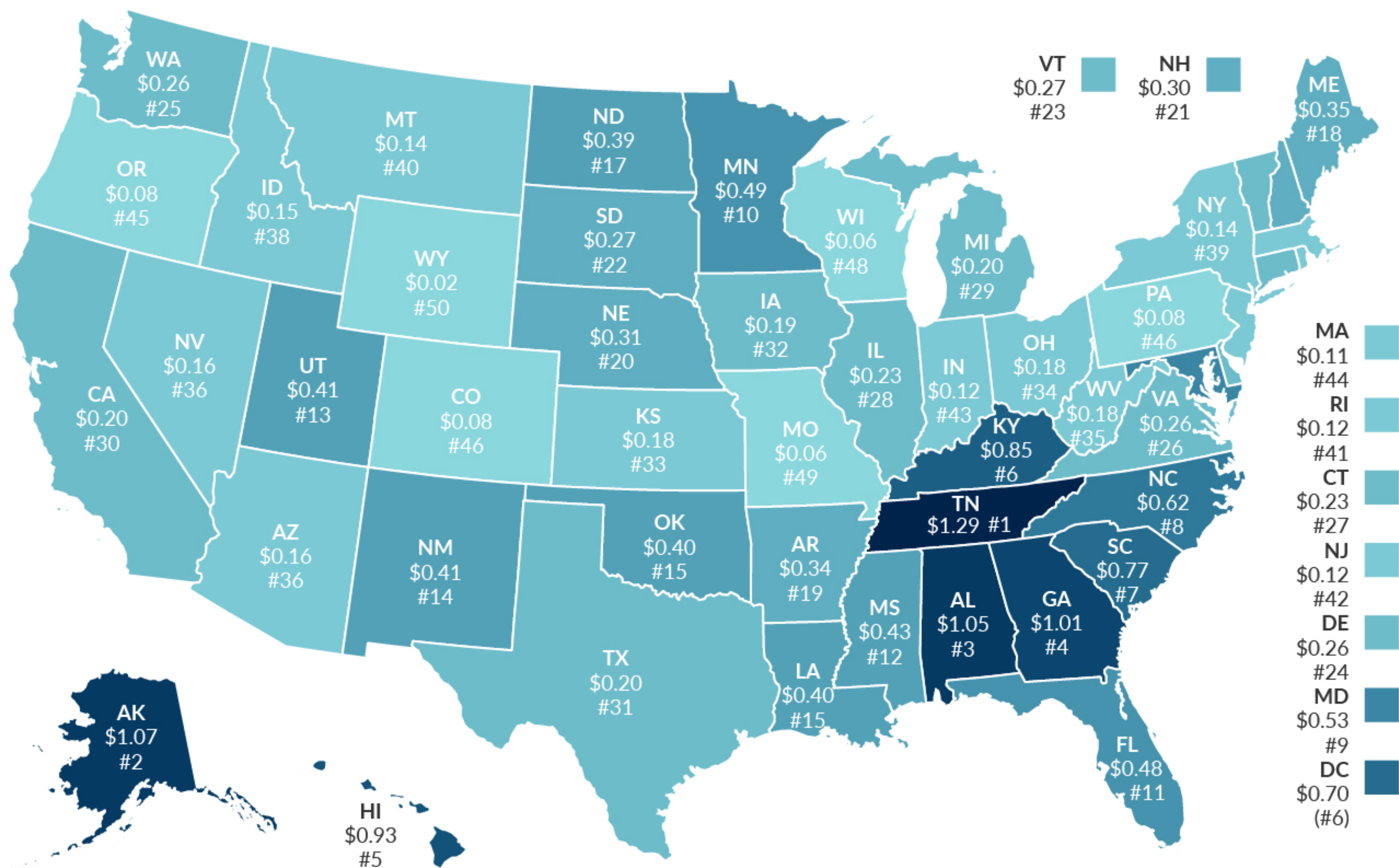


How High Are Beer Taxes in Your State?

State Beer Excise Tax Rates (Dollars per Gallon), 2018



Note: Rates are those applicable to off-premise sales of 4.7% a.b.v. beer in 12 ounce containers. At the federal level, beer is subject to differing tax rates. Small domestic brewers are taxed between \$0.11/gallon and \$0.516/gallon. All other brewers are taxed at rates between \$0.516/gallon and \$0.58/gallon. D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included. FL, GA, HI, ID, IA, KS, MN, NC, ND, OH, OK, TX, UT, VA, WA, and WI also apply different rates according to alcohol content, place of production, size of container, or place purchased (on- or off-premise or onboard airlines). Statewide local rate included in AL (\$0.52) and GA (\$0.53). Sales tax specific to alcoholic beverages included in AR, MD, MN, and DC. Case fees and/or bottle fees which may vary with the size of container included in AR and RI. Wholesale tax rate converted into a gallonage excise tax rate included in KY (10.25%) and TN (17%).

Source: Distilled Spirits Council of the United States; Tax Foundation.

State Beer Excise Tax Rates (Dollars per Gallon)

