

STATE TAX RATES ON WINE

(January 1, 2008)

| STATE | EXCISE TAX RATES (\$ per gallon) | SALES TAXES APPLIED | OTHER TAXES |
|-------------------|--|------------------------|---|
| Alabama | \$1.70 | Yes | over 14% - sold through state store |
| Alaska | 2.50 | n.a. | |
| Arizona | 0.84 | Yes | |
| Arkansas | 0.75 | Yes | under 5% - \$0.25/gallon; \$0.05/case; and 3% off- and 10% on-premise |
| California | 0.20 | Yes | sparkling wine - \$0.30/gallon |
| Colorado | 0.32 | Yes | |
| Connecticut | 0.60 | Yes | over 21% and sparkling wine - \$1.50/gallon |
| Delaware | 0.97 | n.a. | |
| Florida | 2.25 | Yes | over 17.259% - \$3.00/gallon, sparkling wine \$3.50/gallon 6.67¢/4 ounces on-premise retail tax |
| Georgia | 1.51 | Yes | over 14% - \$2.54/gallon; \$0.83/gallon local tax |
| Hawaii | 138 | Yes | Sparkling wine - \$2.12/gallon and wine coolers - \$0.85/gallon |
| Idaho | 0.45 | Yes | |
| Illinois | 0.73 | Yes | over 20% - \$4.50/gallon; \$0.246/gallon in Chicago and (\$0.16-\$0.30)/gallon in Cook County |
| Indiana | 0.47 | Yes | over 21% - \$2.68/gallon |
| Iowa | 1.75 | Yes | under 5% - \$0.19/gallon |
| Kansas | 0.30 | no | over 14% - \$0.75/gallon; 8% off- and 10% on-premise |
| Kentucky | 0.50 | Yes* | 11% wholesale |
| Louisiana | 0.11 | Yes | 14% to 24% - \$0.23/gallon, over 24% and sparkling wine - \$1.59/gallon |
| Maine | 0.60 | Yes | over 15.5% - sold through state stores, sparkling wine - \$1.25/gallon; additional 5% on-premise sales tax |
| Maryland | 0.40 | Yes | |
| Massachusetts | 0.55 | Yes* | sparkling wine - \$0.70/gallon; |
| Michigan | 0.51 | Yes | over 16% - \$0.76/gallon |
| Minnesota | 0.30 | -- | 14% to 21% - \$0.95/gallon, under 24% and sparkling wine - \$1.82/gallon; over 24% - \$3.52/gallon; \$0.01/bottle (except miniatures) and 9% sales tax |
| Mississippi | 0.35 | Yes | over 14% and sparkling wine - sold through the state |
| Missouri | 0.30 | Yes | |
| Montana | 1.06 | n.a. | over 16% - sold through state stores; 7% surtax |
| Nebraska | 0.95 | Yes | |
| Nevada | 0.70 | Yes | 14% to 22% - \$1.30/gallon, over 22% - \$3.60/gallon |
| New Hampshire | see footnote (1) | n.a. | |
| New Jersey | 0.70 | Yes | |
| New Mexico | 1.70 | Yes | over 14% - \$5.68/gallon |
| New York | 0.19 | Yes | |
| North Carolina | 0.79 | Yes | over 17% - \$0.91/gallon |
| North Dakota | 0.50 | -- | over 17% - \$0.60/gallon, Sparkling wine - \$1.00/gallon; 7% state sales tax |
| Ohio | 0.30 | Yes | over 14% - \$0.98/gallon, vermouth - \$1.08/gallon and sparkling wine - \$1.48/gallon |
| Oklahoma | 0.72 | Yes | over 14% - \$1.40/gallon, sparkling wine - \$2.08/gallon; 13.5% on-premise |
| Oregon | 0.67 | n.a. | over 14% - \$0.77/gallon |
| Pennsylvania | see footnote (1) | Yes | |
| Rhode Island | 0.60 | Yes | sparkling wine - \$0.75/gallon |
| South Carolina | 0.90 | Yes | \$0.18/gallon additional tax |
| South Dakota | 0.93 | Yes | 14% to 20% - \$1.45/gallon, over 21% and sparkling wine - \$2.07/gallon; 2% wholesale tax |
| Tennessee | 1.21 | Yes | \$0.15/case and 15% on-premise |
| Texas | 0.20 | Yes | over 14% - \$0.408/gallon and sparkling wine - \$0.516/gallon; 14% on-premise and \$0.05/drink on airline sales |
| Utah | see footnote (1) | Yes | |
| Vermont | 0.55 | Yes | over 16% - sold through state store, 10% on-premise sales tax |
| Virginia | 1.51 | Yes | under 4% - \$0.2565/gallon and over 14% - sold through state store |
| Washington | 0.87 | Yes | over 14% - \$1.72/gal. |
| West Virginia | 1.00 | Yes | 5% local tax |
| Wisconsin | 0.25 | Yes | over 14% - \$0.45/gallon |
| Wyoming | see footnote (1) | Yes | |
| Dist. of Columbia | 0.30 | Yes | 8% off- and 10% on-premise sales tax, over 14% - \$0.40/gallon and Sparkling - \$0.45/gallon. |
| U.S. Median | 0.69 | | |

Source: Compiled by FTA from various sources.

* Sales tax is applied to on-premise sales only.

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