## STATE TAX RATES ON BEER

(December 1, 2021)

<table>
<thead>
<tr>
<th>State</th>
<th>Excise Tax Rates ($ per gallon)</th>
<th>General Sales Tax Applies</th>
<th>Other Taxes</th>
</tr>
</thead>
<tbody>
<tr>
<td>Alabama</td>
<td>$0.55</td>
<td>Yes</td>
<td>$0.52/gallon local tax statewide</td>
</tr>
<tr>
<td>Alaska</td>
<td>1.01</td>
<td>n.a.</td>
<td></td>
</tr>
<tr>
<td>Arizona</td>
<td>0.16</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>Arkansas</td>
<td>0.25</td>
<td>Yes</td>
<td>3% off- 10% on-premise tax</td>
</tr>
<tr>
<td>California</td>
<td>0.20</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>Colorado</td>
<td>0.08</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>Connecticut</td>
<td>0.24</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>Delaware</td>
<td>0.26</td>
<td>n.a.</td>
<td></td>
</tr>
<tr>
<td>Florida</td>
<td>0.48</td>
<td>Yes</td>
<td>$0.53/gallon local tax</td>
</tr>
<tr>
<td>Georgia</td>
<td>0.32</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>Hawaii</td>
<td>0.93</td>
<td>Yes</td>
<td>$0.54/gallon draft beer</td>
</tr>
<tr>
<td>Idaho</td>
<td>0.15</td>
<td>Yes</td>
<td>over 4% - $0.45/gallon</td>
</tr>
<tr>
<td>Illinois</td>
<td>0.231</td>
<td>Yes</td>
<td>$0.29/gallon in Chicago and $0.09/gallon in Cook County</td>
</tr>
<tr>
<td>Indiana</td>
<td>0.115</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>Iowa</td>
<td>0.19</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>Kansas</td>
<td>0.18</td>
<td>--</td>
<td>8% off- and 10% on-premise</td>
</tr>
<tr>
<td>Kentucky</td>
<td>0.08</td>
<td>Yes</td>
<td>10.0% wholesale tax</td>
</tr>
<tr>
<td>Louisiana</td>
<td>0.40</td>
<td>Yes</td>
<td>$0.048/gallon local tax</td>
</tr>
<tr>
<td>Maine</td>
<td>0.55</td>
<td>Yes</td>
<td>1% on-premise sales tax</td>
</tr>
<tr>
<td>Maryland</td>
<td>0.09</td>
<td>--</td>
<td>9% sales tax</td>
</tr>
<tr>
<td>Massachusetts</td>
<td>0.11</td>
<td></td>
<td>0.57% on private club sales</td>
</tr>
<tr>
<td>Michigan</td>
<td>0.20</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>Minnesota</td>
<td>0.148</td>
<td>--</td>
<td>under 3.2% - $0.01/gallon, 9% sales tax</td>
</tr>
<tr>
<td>Mississippi</td>
<td>0.4268</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>Missouri</td>
<td>0.06</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>Montana</td>
<td>0.14</td>
<td>n.a.</td>
<td></td>
</tr>
<tr>
<td>Nebraska</td>
<td>0.51</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>Nevada</td>
<td>0.16</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>New Hampshire</td>
<td>0.50</td>
<td>n.a.</td>
<td></td>
</tr>
<tr>
<td>New Jersey</td>
<td>0.12</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>New Mexico</td>
<td>0.41</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>New York</td>
<td>0.14</td>
<td>Yes</td>
<td>additional $0.12/gallon in New York City</td>
</tr>
<tr>
<td>North Carolina</td>
<td>0.611</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>North Dakota</td>
<td>0.16</td>
<td>--</td>
<td>1% state sales tax, bulk beer $0.08/gal.</td>
</tr>
<tr>
<td>Ohio</td>
<td>0.18</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>Oklahoma</td>
<td>0.40</td>
<td>Yes</td>
<td>15.3% on-premise</td>
</tr>
<tr>
<td>Oregon</td>
<td>0.08</td>
<td>n.a.</td>
<td></td>
</tr>
<tr>
<td>Pennsylvania</td>
<td>0.08</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>Rhode Island</td>
<td>0.11</td>
<td>Yes</td>
<td>$0.04/case wholesale tax</td>
</tr>
<tr>
<td>South Carolina</td>
<td>0.11</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>South Dakota</td>
<td>0.27</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>Tennessee</td>
<td>1.29</td>
<td>Yes</td>
<td>Excise Barrelage Tax and Wholesale Tax</td>
</tr>
<tr>
<td>Texas</td>
<td>0.194</td>
<td>Yes</td>
<td>6.1% on-premise</td>
</tr>
<tr>
<td>Utah</td>
<td>0.4226</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>Vermont</td>
<td>0.265</td>
<td>Yes</td>
<td>more than 6% alcohol - $0.55; 10% on-premise sales tax</td>
</tr>
<tr>
<td>Virginia</td>
<td>0.2565</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>Washington</td>
<td>0.26</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>West Virginia</td>
<td>0.18</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>Wisconsin</td>
<td>0.06</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>Wyoming</td>
<td>0.02</td>
<td>Yes</td>
<td></td>
</tr>
<tr>
<td>Dist. of Colusa</td>
<td>0.09</td>
<td>Yes</td>
<td>9% off- and on-premise sales tax</td>
</tr>
<tr>
<td>U.S. Median</td>
<td>$0.20</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Source: Compiled by FTA from state sources.

Note: n.a. = not applicable. These 5 states do not have a general sales tax.