

**STATE TAX RATES ON WINE**

(January 1, 2015)

| STATE             | EXCISE<br>TAX RATES<br>(\$ per gallon) | GENERAL<br>SALES TAX<br>APPLIES | OTHER TAXES   |
|-------------------|--|---------------------------------|---|
| Alabama           | \$1.70                                 | Yes                             | \$0.26/gallon local; over 16.5% - \$9.16/gallon   |
| Alaska            | 2.50                                   | n.a.                            |   |
| Arizona           | 0.84                                   | Yes                             | over 24% - \$4.00/gallon  |
| Arkansas          | 0.75                                   | Yes                             | under 5% - \$0.25/gallon; \$0.05/case; 3% off- and 10% on-premise   |
| California        | 0.20                                   | Yes                             | sparkling wine - \$0.30/gallon  |
| Colorado          | 0.28                                   | Yes                             |   |
| Connecticut       | 0.72                                   | Yes                             | over 21% and sparkling wine - \$1.80/gallon   |
| Delaware          | 0.97                                   | n.a.                            |   |
| Florida           | 2.25                                   | Yes                             | over 17.259% - \$3.00/gallon, sparkling wine \$3.50/gallon  |
| Georgia           | 1.51                                   | Yes                             | over 14% - \$2.54/gallon; \$0.83/gallon local tax   |
| Hawaii            | 1.38                                   | Yes                             | sparkling wine - \$2.12/gallon, wine coolers - \$0.85/gallon  |
| Idaho             | 0.45                                   | Yes                             |   |
| Illinois          | 1.39                                   | Yes                             | over 20% - \$8.55/gallon; (\$0.36 - \$0.89/gallon in Chicago;<br>(\$0.20 - \$0.45)/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                                   | --                              | over 14% - \$0.75/gallon; 8% off- and 11% on-premise  |
| Kentucky          | 0.50                                   | Yes                             | 11% wholesale (2)   |
| 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;<br>7% on-premise sales tax  |
| Maryland          | 0.40                                   | --                              | 9% sales tax  |
| Massachusetts     | 0.55                                   |                                 | 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;<br>over 24% - \$3.52/gallon; \$0.01/bottle (except miniatures) and 9% sales tax |
| Mississippi       | 0.35                                   | Yes                             | sparkling wine and champagne - \$1.00/gallon;   |
| Missouri          | 0.42                                   | Yes                             |   |
| Montana           | 1.06                                   | n.a.                            | over 16% - sold through state stores  |
| Nebraska          | 0.95                                   | Yes                             | over 14% - \$1.35/gallon  |
| Nevada            | 0.70                                   | Yes                             | 14% to 22% - \$1.30/gallon, over 22% - \$3.60/gallon  |
| New Hampshire     | see footnote (1)                       | n.a.                            |   |
| New Jersey        | 0.875                                  | Yes                             |   |
| New Mexico        | 1.70                                   | Yes                             |   |
| New York          | 0.30                                   | Yes                             |   |
| North Carolina    | 1.00                                   | Yes                             | over 17% - \$1.11/gallon  |
| North Dakota      | 0.50                                   | --                              | over 17% - \$0.60/gallon; 7% sales tax  |
| Ohio              | 0.32                                   | Yes                             | over 14% to 21% - \$1.00/gal., vermouth - \$1.10/gal.,<br>sparkling wine - \$1.50/gal.  |
| Oklahoma          | 0.72                                   | Yes                             | 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 (3)  | 1.40                                   | 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;<br>2% wholesale tax  |
| Tennessee         | 1.21                                   | Yes                             | 15% on-premise  |
| Texas             | 0.204                                  | Yes                             | over 14% - \$0.408/gallon and sparkling wine - \$0.516/gallon;<br>6.7% 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 stores   |
| Washington        | 0.87                                   | Yes                             | over 14% - \$1.72/gallon  |
| 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                                   | --                              | 9% off- and on-premise sales tax; over 14% - \$0.40/gal.; Sparkling - \$0.45/gal.   |
| U.S. Median       | 0.72                                   |                                 |   |

Source: Compiled by FTA from state sources.

Notes:

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

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

(2) Kentucky wholesale GRT is scheduled to decrease to 10.75% on July 1, 2015.

(3) Rhode Island tax rate is scheduled to decrease to \$0.60 per gallon on July 1, 2015.