

**FY2005
STATE EXCISE TAX RATES
DISTILLED SPIRITS**

RANK	STATE	TAX RATE/GALLON
1	Alaska	\$12.80
2	Florida	\$6.50
3	New York	\$6.44
4	New Mexico	\$6.06
5	Hawaii	\$5.98
6	Oklahoma	\$5.56
7	Minnesota	\$5.03
T8	Connecticut	\$4.50
T8	Illinois	\$4.50
T10	New Jersey	\$4.40
T10	Tennessee	\$4.40
12	Massachusetts	\$4.05
13	South Dakota	\$3.93
14	Georgia	\$3.79
T15	Delaware	\$3.75
T15	Nebraska	\$3.75
T15	Rhode Island	\$3.75
18	Nevada	\$3.60
19	California	\$3.30
20	Wisconsin	\$3.25
21	Arizona	\$3.00
22	South Carolina	\$2.72
23	Indiana	\$2.68
T24	Arkansas	\$2.50
T24	Kansas	\$2.50
T24	Louisiana	\$2.50
T24	North Dakota	\$2.50
T28	Texas	\$2.40
29	Colorado	\$2.28
30	Missouri	\$2.00
31	Kentucky	\$1.92
T32	Maryland	\$1.50
T32	Washington, D.C.	\$1.50
n/a	Alabama	Eighteen states (and Montgomery County in Maryland) directly control the sale and distribution of distilled spirits within their borders. Control States generate revenue by way of various excise taxes and mark-up rates imposed at either wholesale or retail.
n/a	Idaho	
n/a	Iowa	
n/a	Maine	
n/a	Michigan	
n/a	Mississippi	
n/a	Montana	
n/a	New Hampshire	
n/a	North Carolina	
n/a	Ohio	
n/a	Oregon	
n/a	Pennsylvania	
n/a	Utah	
n/a	Vermont	
n/a	Virginia	
n/a	Washington	
n/a	West Virginia	
n/a	Wyoming	
Average		\$3.92
Median		\$3.75

Compiled November 8, 2005