

## 25 States Have Low-Spirit Tax Rates

*These Lower Rates Create a Fairer Competitive Landscape for Spirits RTDs*

LICENSE STATE EXCISE TAXES (Dollars Per Gallon)					
	Beer	Wine	Low Spirit	"Full" Spirit	Legal Citation
Alaska	\$1.07	\$2.50	\$2.50 (ABV<=21%)	\$12.80	Alaska Stat.43.60.010
Arkansas	\$0.23	\$0.75	\$1.00 (5%<ABW<21%) \$0.50 (ABW<=5%)	\$2.50	Ark. Code § 3-7-104
Connecticut	\$0.23	\$0.79	\$2.71 (ABV<=7%)	\$5.94	Conn. Gen. Stat. § 12-435
Delaware	\$0.26	\$1.63	\$3.00 (ABV<=25%)	\$4.50	Del. Code tit. 4, § 581
Florida	\$0.48	\$2.25	\$2.25 (ABV<17.259%)	\$6.50	Fla. Stat. §§ 565.12 & 564.06(1)
Illinois	\$0.23	\$1.39	\$1.39 (ABV<20%)	\$8.55	235 ILCS 5/8-1; Department of Revenue Excise Tax Rates
Indiana	\$0.12	\$0.47	\$0.47 (ABV<=15%)	\$2.68	IC §§ 7.1-4-4-1 & 7.1-4-4-2
Kentucky	\$0.08	\$0.50	\$0.25 (ABV<=6%)	\$1.92	Ky. Rev. Stat. § 243.720(a) & (b)
Louisiana	\$0.40	\$0.76	\$0.40 (ABV<=6%)	\$3.03	La. Rev. Stat. §§ 26-341, 26-342, 25-345, 26-354(D), & 26-241(1)
Massachusetts	\$0.11	\$0.55	\$1.10 (ABV<=15%)	\$4.05	Mass. Gen. L. Ch. 138, § 21
Nebraska	\$0.31	\$0.95	\$0.95 (ABV<=12.5%)	\$3.75	Neb. Rev. Stat. 53-160 & L.B. 274 (2021)
Nevada	\$0.16	\$0.70	\$1.30 (14%<ABV<=22%) \$0.70 (ABV<=14%)	\$3.60	NRS 369.330
New York	\$0.14	\$0.30	\$2.54 (ABV<=24%)	\$6.44	N.Y. [Tax] Law § 424
Rhode Island	\$0.11	\$1.40	\$1.10 (ABV<=15%)	\$5.40	R.I. Gen. Laws § 3-10-1
South Dakota	\$0.27	\$0.93	\$0.93 (ABV<12%)	\$3.93	S.D. code § 35-5-3
Tennessee	\$1.29	\$1.21	\$1.10 (ABV<=7%)	\$4.40	Tenn. Code §§ 57-3-302(b) & 57-3-303(l)

CONTROL STATE EXCISE TAXES (Dollars Per Gallon)					
	Beer	Wine	Low Spirit	"Full" Spirit*	Legal Citation
Idaho	\$0.15	\$0.45	\$0.45 (ABV<=14%)	\$10.90	Idaho Code §§ 23-1303(1)(i) & 23-1319); & Idaho Admin. Code 35.01.09.11
Iowa	\$0.19	\$1.75	\$0.19 (ABV<=15%)**	\$13.02	Iowa Code §§ 123.3(7) & (11) & 123.136; & ABD website at Canned Cocktails
Maine	\$0.35	\$0.60	\$1.24 (ABV<=8%)	\$11.96	28-A M.R.S.A. §§ 2(16-A) & (31), 13 & 1652
Michigan	\$0.20	\$0.51	\$1.14 (ABV<=13.5%)***	\$11.94	Mich. Code §§ 436.1109(7) & 436.1301(4)
Mississippi	\$0.43	n.a.	\$0.43 (ABW<=6%)	\$8.10	H.B.1091 (2021) (at Miss. Code §§ 27-71-307, 67-1-5 & 67-3-3)
New Hampshire	\$0.30	n.a.	\$0.30 (ABV<=6%)****	n.a.	N.H. Rev. Stat. §§ 175:1 & 178:26
Ohio	\$0.18	\$0.32	\$1.20 (ABV<=21%)	\$9.83	Ohio Rev. Code §§ 4301.01(B)(4) & (5) & 4301.43(C)
Vermont	\$0.27	\$0.55	\$1.10 (ABV<=12%)*****	\$7.68	Act No. 177 (H.730)
Virginia	\$0.26	\$1.51	\$1.51 (ABV<=7.5%)	\$19.89	Va. Code §§ 4.1-100 & 4.1-234(A)

\*For control states, which do not have traditional spirits excise taxes, the Distilled Spirits Council of the United States approximates "implied excise tax" by comparing a state's revenue from spirits sales to typical revenue for wholesalers and/or retailers in license states.

\*\*In Iowa, to benefit from the low-spirit rate, products over 6.25% ABV must be sold in metal cans.

\*\*\*In Michigan, to benefit from the low-spirit rate, products over 10% ABV must be sold in non-reclosable metal cans no larger than 24 ounces.

\*\*\*\*In New Hampshire, products with ABV between 6% and 8% in containers no larger than 16 ounces may be eligible for a reduced tax rate of 5% of the wholesale price.

\*\*\*\*\*In Vermont, to benefit from the low-spirit rate, products must be sold in containers no larger than 24 ounces.