Division of Research and Policy

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Wisconsin's General Fund Excise Taxes

Introduction

Wisconsin imposes excise taxes on cigarettes, tobacco products, vapor products, liquor, wine, and beer. While state law imposes excise taxes on the producers and distributors of these products, businesses generally pass the tax on to customers through higher prices.

The state deposits revenues from general fund excise taxes (cigarettes, tobacco products, vapor products, liquor, wine, and beer) into the state's general fund. The state collects and deposits additional excise taxes into segregated funds. For example, the motor vehicle fuel and alternate fuel taxes partially fund the transportation fund. This paper only covers the general fund excise taxes.

In FY26, general excise tax collections generated $531.44 million of general-purpose revenue (GPR) taxes. The cigarette tax totaling $360.49 million represents 67.83% of general fund excise tax collections (see Table 1 and Chart 1) below. Liquor, wine, and apple cider taxes raised $77.55 million; the tobacco & vapor products tax raised $85.99 million; and the beer tax $7.36 million in FY26.

Table 1
Wisconsin General Fund Excise Taxes

Tax Type	FY26 Tax Rates	FY26 Excise Tax Net Collections	
		($ in millions)	%
Cigarettes	2.52 per pack of 20	**$360.49**	**67.83%**
Tobacco and Vapor Products		**$85.99**	**16.18%**
Tobacco Products	71% of manufacturer's list price for tobacco, 100% of manufacturer's list price for moist snuff and the lesser of 71% of manufacturer's list price or $0.50 per cigar	$80.41	15.13%
Vapor Products	$0.05/mL of the liquid	$5.58	1.05%
Beer	$2.00 per 31-gallon barrel ($0.65/gallon)	**$7.36**	**1.38%**

Intoxicating Liquor, Wine and Cider		**$77.60**	**14.60%**
Intoxicating Liquor (includes wine containing >21% alcohol by volume)	$0.8586 per liter ($3.25/gallon)	$74.20	13.96%
Wine		$3.35	0.63%
Wine ≤14% alcohol by volume (includes cider containing more than 7% alcohol by volume)	$0.06605 per liter ($0.25/gallon)		
>14% alcohol by volume but ≤21%	$0.1189 per liter ($0.45/gallon)		
Apple Cider	$0.0171 per liter ($0.065/gallon)	$0.05	0.01%
Total Excise Collections		**$531.44**	**100.00%**

Chart 1

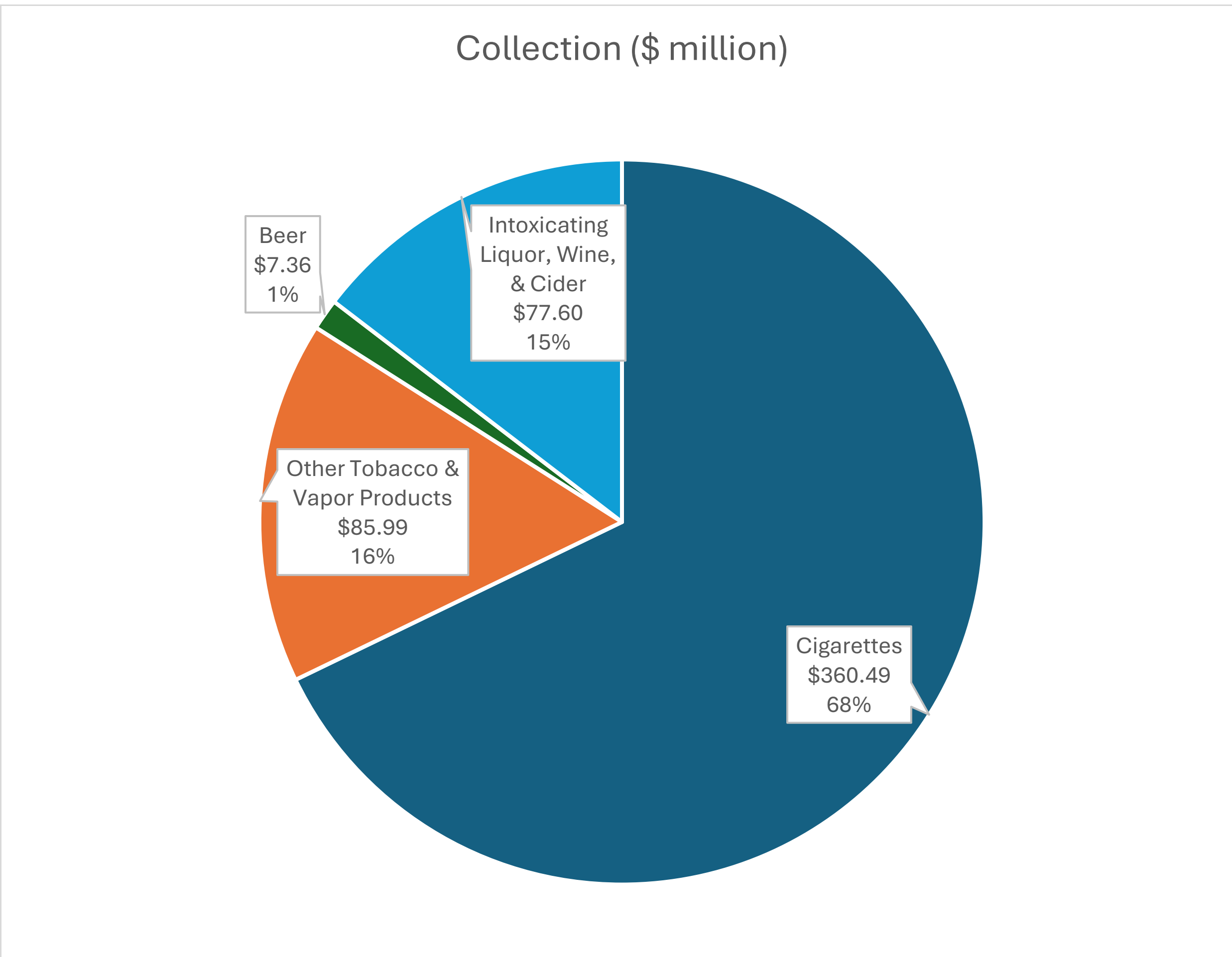

Table 2, below, shows excise tax collections for cigarettes, tobacco products, beer, liquor and wine for the last ten-year period, and the cumulative percent change between FY17 and FY26.

Table 2
Excise Tax Collection and Percent Change FY17 – FY26
($ Million)

FY	Cigarettes	*Other Tobacco & Vapor Products	Liquor, Wine, & Cider	Beer	Total	Y/Y % Change
FY17	564.20	80.28	52.08	9.13	705.69	
FY18	538.90	80.20	51.97	8.91	679.98	-3.64%
FY19	514.27	85.52	53.60	8.52	661.91	-2.66%
FY20	523.56	92.68	54.78	8.49	679.51	2.66%
FY21	509.79	94.30	64.59	9.12	677.80	-0.25%
FY22	482.44	98.51	64.90	8.87	654.72	-3.41%
FY23	444.73	95.40	69.38	8.26	617.77	-5.64%
FY24	402.70	92.77	68.27	8.03	571.77	-7.45%
FY25	369.65	91.04	72.87	8.41	541.97	-5.21%
FY26	360.49	86.00	77.61	7.36	531.46	-1.94%
Cumulative % Change	-36.11%	7.13%	49.02%	-19.39%	-24.69%	

*The excise tax on vapor products in Wisconsin became effective October 1, 2019, and the electronic vaping device directory was implemented effective September 1, 2025

The highest growth in excise tax revenue between FY17 and FY26 was in liquor, wine and cider, which increased by 49.02%, followed in a distance second by other tobacco and vapor products tax revenues which increased by 7.13%. Cigarette and beer tax revenues fell by 36.11% and 19.39% respectively between FY17 and FY26. However, cigarettes continue to be the largest excise tax generator.

Between FY17 and FY26, total excise tax collections declined by an average of 24.69%. The year over year percentage change ranges from a low of -7.45% between FY23 and FY24 to a high of -0.25% between FY20 and FY21.

Cigarette Tax

Cigarettes are taxed by thousands, with the classes being set by weight: If 1,000 cigarettes weigh less than three pounds, they are Class A, and if 1,000 cigarettes weigh more than three pounds, they are class B. A rate of 252 mills per cigarette is imposed on class B cigarettes (cigarettes weighing more than 3 pounds per thousand). Almost no one makes Class B cigarettes anymore, therefore it will not be further discussed in this paper.

Wisconsin first imposed the cigarette tax in 1939, as an emergency tax at a rate of $0.02 per pack. The tax increased to $0.03 per pack in 1949 and was made permanent that year. Table 3 shows historical cigarette tax rates back to 1939. Wisconsin's cigarette tax is technically imposed on a per cigarette basis – currently at 126 mills (i.e., 126 tenths of a cent) per cigarette for class A cigarettes (cigarettes weighing less than 3 pounds per thousand). Given that the typical pack has 20 cigarettes, the current rate per pack is $2.52.

2007 Wisconsin Act 20 increased the cigarette tax by $1.00 per pack, from $0.77 to $1.77, effective January 1, 2008, and 2009 Wisconsin Act 28 provided another increase of 75 cents per pack, from $1.77 to $2.52, effective September 1, 2009.

Table 3
Cigarette Tax Rate

Effective Date of Tax Rate	Rate Per Pack (Cents)
September 15, 1939	2
July 20, 1949	3
July 1, 1955	4
July 1, 1957	5
September 1, 1961	6
August 15, 1963	8
August 1, 1965	10
September 1, 1969	14
November 5, 1971	16
August 1, 1981	20
May 1, 1982	25
September 1, 1987	30
May 1, 1992	38
September 1, 1995	44
November 1, 1997	59
October 10, 2001	77
January 1, 2008	177
September 1, 2009	252

At the federal level, as a funding mechanism for the State Children's Health Insurance Program (SCHIP), the federal excise tax on cigarettes increased from 39 cents per pack to $1.01 ($1.0066) per pack, effective April 1, 2009.

The cigarette tax in Wisconsin was an occupational tax until 1983 when it was converted to an excise tax so that it could be imposed on cigarette sales by Native Americans. Although cigarette sales by Native Americans are taxable, the state refunds 70% of the tax back to the tribes for sales made to non-Native Americans and to tribal members that reside off the reservation or trust lands. In addition, the state refunds 100% of the tax back to the tribes for sales made to tribal members that reside on reservations or trust lands.

Cigarette tax collections are designated for the general fund. However, on two occasions, revenues from cigarette tax increases have been earmarked for specific programs. The additional revenue from the 1955 tax increase was used to fund a low-cost housing program for veterans, and the additional revenue from the 1961 tax increase was used to pay for improvements to the state park system.

Tobacco Products Tax

The tobacco products tax is imposed on the sale of cigars, chewing tobacco, smoking tobacco, and snuff. The tax was first imposed on October 1, 1981, at the rate of 20%. On December 1, 1999, the tobacco products tax was changed from an occupational tax to an excise tax (1999 Wis. Act 9) and on October 1, 2001, the tax rate was raised to 25%. Wisconsin's tobacco product tax was significantly modified twice in recent years, as shown in Table 4 below.

Table 4
Recent Changes - Wisconsin Cigarette and Tobacco Tax Rates

Tax Type	Prior to January 1, 2008	January 1, 2008 to August 31, 2009	September 1, 2009 and thereafter
Tobacco Products	25% of manufacturer's established list price to distributors	50% of manufacturer's established list price to distributors	71 % of manufacturer's established list price to distributors
Moist Snuff	25% of manufacturer's established list price to distributors	$1.31 per ounce	100% of manufacturer's established list price to distributors
Cigars	25% of manufacturer's established list price to distributors	Lesser of 50% of manufacturer's established list price to distributors or $0.50 per cigar	Lesser of 71% of manufacturer's established list price to distributors or $0.50 per cigar

Beginning January 1, 2008, the taxation of moist snuff was converted from a price-based to a weight-based tax and the tax was set at $1.31 per ounce. Beginning September 1, 2009, however, 2009 Wisconsin Act 28 (the 2009-11 budget bill) reversed the weight-based tax, and once again taxed moist snuff on a price basis equal to 100% of manufacturer's established list price to distributors.

Vapor Products (E-Cigarettes)

2019 Wis. Act 9 created an excise tax on vapor products. A vapor product is a noncombustible product that produces vapor or aerosol for inhalation from the application of a heating element, regardless of whether the liquid or other substance contains nicotine (sec. 139.75(14), Wis. Stats.). Equipment and devices not containing the liquid or other substance are not subject to the tax.

The tax is imposed on vapor products at the rate of 5 cents per milliliter of the liquid or other substance based on the volume listed by the manufacturer and at a proportionate rate for any other quantity or fractional part thereof (sec. 139.76(1m), Wis. Stats.). The tax applies to vapor products received by distributors in Wisconsin on or after October 1, 2019.

Those required to pay the tax include:

- **Distributors** that sell and ship untaxed vapor products to retailers in Wisconsin.
- **Retailers** that sell and ship untaxed vapor products to consumers in Wisconsin.
- **Manufacturers** that produce vapor products in Wisconsin for sale in Wisconsin.
- **Consumers** who purchase vapor products from somebody who has not paid a vapor products excise tax on the product. These individuals must pay a use tax and file Form TT-104S, Wisconsin Combined Tobacco and Vapor Products Use Taxes Return.

Tobacco products distributor permit-holders are already authorized vapor product distributors and need not apply for another permit.

Those without a distributor permit, including manufacturers, distributors or sub-jobbers of vapor products in Wisconsin, and Wisconsin retailers that purchase untaxed vapor products, must apply for a distributor permit using Form CTV-200, Cigarette-Tobacco/Vapor Products Permits Application.

Retailers who purchase all vapor products from permitted distributors are not required to hold a permit or report vapor products tax since they are purchasing taxed vapor products.

Electronic Vaping Device Directory

2023 Wisconsin Act 73 and subsequent legislation created two requirements related to the sale of electronic vaping devices. First a person must obtain a municipal retail license to sell an electronic vaping device. Second, the manufacturer of an electronic vaping device must register the device with the Wisconsin Department of Revenue (DOR) before it may be sold. DOR must maintain a directory of all devices that have been registered, and any device that is not included in this directory may not be sold in Wisconsin.

Taxes on Distilled Spirits (Liquor) And Wine

2023 Wisconsin Act 73 overhauled Wisconsin's alcohol-regulation statutes. It modernizes the state's three-tier system, permits the legal batching of cocktails by retailers, expands direct retail and off-site sales for brewers, wineries, and distillers, and establishes new licensing rules for public events and wedding barn venues.

The Act also created the Division of Alcohol Beverages (DAB) housed within the Wisconsin Department of Revenue to administer this chapter and have jurisdiction over alcohol beverages regulation, enforcement, and education in the state.

Wisconsin imposes an occupational tax on the sale of both distilled spirits [secs. 139.03(2m) and 139.06(1) (a), Wis. Stats.] and wine [sec. 139.03(2n), Wis. Stats.].

The current tax rates are: $0.06605 per liter ($0.25 per gallon) for wine containing up to 14% alcohol by volume, $0.1189 per liter ($0.45 per gallon) for wine containing 14% to 21% alcohol by volume; and $0.8586 per liter ($3.25 per gallon) for distilled spirits and wine containing over 21% alcohol by volume. The tax was converted from rates per gallon to rates per liter in 1985. Table 5 shows the rate history for the wine tax, while Table 6 shows the rate history for the distilled spirit (liquor) tax.

Table 5
Wine Tax Rates

Fiscal Year of Rate Change	Alcohol Content	Tax Rate $/gallon
1934	Up to 21%	$0.25
	Over 21%	1.00
1936	Up to 14%	0.05
	14% to 21%	0.10
	Over 21%	1.00
1948	Up to 14%	0.10
	14% to 21%	0.20
	Over 21 %	2.00
1960	Up to 14%	0.15

	14% to 21%	0.30
	Over 21%	2.00
1964	Up to 14%	0.17
	14% to 21%	0.34
	Over 21%	2.25
1972	Up to 14%	0.19
	14% to 21%	0.39
	Over 21 %	2.60
1982	Up to 14%	0.25
	14% to 21%	0.45
	Over 21%	3.25
1986 (1)	Up to 14%	0.25
	14% to 21%	0.45
	Over 21 %	$3.25

Notes: (1) Up to 14% - $0.066 per liter, 14% to 21% - $0.119 per liter and Over 21 % - $0.859 per liter

Wisconsin initially established its wine and liquor taxes following the end of Prohibition. The initial rates were $0.25 per gallon for wine containing up to 21% alcohol, $1.00 per gallon for wine containing over 21% alcohol, and $1.00 per gallon for distilled spirits.

Table 6

Distilled Spirits Tax Rates

Fiscal Year of Rate Change	Tax Rate
1934	$1.00 per gallon
1948	$2.00 per gallon
1964	$2.25 per gallon
1972	$2.60 per gallon
1982	$3.25 per gallon
1986	$0.8586 per liter or $3.25 per gallon

Liquor distributors remit the tax on a monthly basis, and the tax is based upon the distributor's tax liability for the previous month. In addition to the liquor tax, distributors pay DOR an administrative fee of $0.11 per gallon on liquor containing 0.5% or more alcohol by volume.

Tax on Fermented Malt Beverages

2023 Wisconsin Act 73 expanded the definition of "Fermented Malt Beverage" to include any beverage recognized by the federal department of the treasury as beer under 27 CFR part 25, except sake or similar products. [sec. 125.02(6), Wis. Stats.]. The term "fermented malt beverage" is used in place of "beer".

Wisconsin imposes an occupational tax on the sale of fermented malt beverages (beer) at the rate of $2.00 per 31-gallon barrel [sec. 139.02(1), Wis. Stats.]. The tax was first imposed in 1933, at the end of Prohibition, at the rate of $1.00 per barrel. It was intended to be temporary but was made permanent in 1943. The only increase in the tax rate occurred on November 1, 1969 (by Chapter 185, Laws of 1969), when it was raised to its current rate of $2.00 per 31-gallon barrel (equivalent to about $0.065 per gallon).

Excise Tax Comparisons with Other States

Cigarette Taxes

All 50 states and the District of Columbia impose cigarette taxes. In addition, eight states – Alabama, Alaska, Illinois, Missouri, New York, Ohio, Tennessee, and Virginia – permit at least one county or city to levy cigarette taxes.

According to the Tax Foundation the State cigarette tax rates range from a high of $5.35 per pack in New York followed closely by the District of Columbia (DC) at $5.07 (including the surtax) to a low of $0.17 in Missouri. As of July 2026, Wisconsin's $2.52 rate was the 17th highest among the 50 states. Wisconsin's tax rate is higher than those in Michigan ($2.00), and Iowa ($1.36) but lower than those in Illinois ($2.98) and Minnesota ($3.04).

As of July 2026, the average cigarettes tax rate (including DC) is $2.09 per pack and the highest state-only cigarette tax rate (excluding DC's rate of $5.07 per pack) are New York at $5.35 per pack and Maryland at $5.00 per pack. Most states prohibit local governments from imposing cigarette taxes; however, the following exceptions apply:

a) Counties and cities may impose an additional tax on a pack of cigarettes: Chicago ($1.18), Cook County, IL ($3.00), New York City ($1.50), Philadelphia ($2.00), Aspen, CO ($3.70), Eagle County, CO ($4.00), and Juneau, AK ($3.00). Florida's rate includes a surcharge of $1 per pack.
b) Dealers pay an additional enforcement and administrative fee of 0.05¢ in Tennessee and 0.3¢ in Kentucky.
c) Minnesota imposes an in-lieu cigarette sales tax determined annually by the Department. The current rate is 84¢ through December 31, 2026.
d) The District of Columbia imposes an in-lieu cigarette sales tax surtax calculated every March 31. The current rate is $2.57.

(Source: Tax Foundation & Campaign for Tobacco Free Kids)

Other Tobacco & Vapor Products

Unlike the cigarette tax, which is standardized on a per pack basis, the taxation of other tobacco and vapor products, which includes moist snuff, chewing tobacco, smoking tobacco, cigars, and vapor is diverse. It varies both between and within states depending on the type of tobacco product being considered. Several states tax some tobacco products as a percentage of price and other products by unit, weight or volume.

Some of the highest rates for tobacco products as a percentage of wholesale/manufacturer's price, are in MA (210% of wholesale price) for smokeless tobacco, WI (100% of manufacturer's list price) for moist snuff, MN (95% of wholesale price) for other tobacco and vapor products, and FL (85% of wholesale price) for other tobacco products. Of those states that tax OTP at a percentage of price, the average rate is roughly 47.4%.

Wisconsin's other tobacco products taxes are based on price and its vapor products taxes based on volume.

You may visit DOR Cigarette and Tobacco Taxes (wi.gov) to view our visualizations on cigarettes and other tobacco product taxes.

Liquor Taxes

Thirty-three states are classified as license states, where a licensed entity may sell liquor and impose excise taxes on liquor sales. The remaining 17 states are liquor monopoly states where the government maintains complete or partial control over the sale of liquor and generates revenue through taxes, fees, and profits from sales (Alabama, Idaho, Iowa, Maine, Michigan, Mississippi, Montana, New Hampshire, North Carolina, Ohio, Oregon, Pennsylvania, Utah, Vermont, Virginia, West Virginia, and Wyoming).

As of January 1, 2026, tax rates ranged from $36.68 per gallon in Washington State which privatized liquor sales effective June 1, 2012, to $2.28 per gallon in Colorado. Both Minnesota (at $8.74 per gallon) and Illinois (at $8.55 per gallon) had tax rates higher than Wisconsin’s $3.25 per gallon. Iowa ($15.14 per gallon) and Michigan ($14.61 per gallon) are monopoly states

Wine Taxes

Table 10 shows the wine tax rates as of January 2026. The highest tax burden on wine is levied in Kentucky ($3.82 per gallon) followed by Alaska ($2.50 per gallon), then Florida ($2.25 per gallon). Only California ($0.20), and Texas ($0.20) have tax rates on wine lower than Wisconsin’s $0.25 per gallon rate. Wisconsin's neighbors all have higher wine tax rates ranging from $1.75 per gallon in Iowa, $1.39 in Illinois, $1.25 in Minnesota, and $0.51 in Michigan.

Beer Taxes

All states impose a beer tax. The states that place the highest tax burden on beer are Tennessee at $1.287 per gallon, Alaska at $1.07 per gallon, and Hawaii at $0.93 per gallon. The lowest beer tax burden is levied in Wyoming at $0.019 per gallon, followed by Missouri at $0.06 per gallon and Wisconsin at $0.065 per gallon. Rates in neighboring states are $0.23 per gallon in Illinois, $0.19 in Iowa, $0.20 in Michigan and $0.47 in Minnesota.

You can check our data visualizations on alcohol beverages and a range of other Wisconsin Tax and economic data at: [DOR Alcohol Beverages (wi.gov)] and at: [DOR Reports (wi.gov)].

Table 7
State Excise Tax Rates and Rank on Cigarettes
in Dollars per Pack of 20, July 2026

State	Tax Rate	Rank	State	Tax Rate	Rank	State	Tax Rate	Rank
Alabama	$0.68	40	Louisiana	$1.08	38	Ohio	$1.60	29
Alaska	$2.00	22	Maine	$3.50	8	Oklahoma	$2.03	21
Arizona	$2.00	22	Maryland	$5.00	2	Oregon	$3.33	9
Arkansas	$1.15	36	Massachusetts	$3.51	7	Pennsylvania	$2.60	16
California	$2.87	15	Michigan	$2.00	22	Rhode Island	$4.50	3
Colorado	$2.24	18	Minnesota	$3.88	5	South Carolina	$0.57	45

Connecticut	$4.35	4	Mississippi	$0.68	39	South Dakota	$1.53	30
Delaware	$2.10	20	Missouri	$0.17	50	Tennessee	$0.62	42
Florida	$1.34	33	Montana	$1.70	28	Texas	$1.41	31
Georgia	$0.37	49	Nebraska	$0.64	41	Utah	$2.20	19
Hawaii	$3.60	6	Nevada	$1.80	26	Vermont	$3.08	10
Idaho	$0.57	45	New Hampshire	$1.78	27	Virginia	$0.60	43
Illinois	$2.98	14	New Jersey	$3.00	12	Washington	$3.03	11
Indiana	$3.00	13	New Mexico	$2.00	22	West Virginia	$1.20	35
Iowa	$1.36	32	New York	$5.35	1	Wisconsin	$2.52	17
Kansas	$1.29	34	North Carolina	$0.45	47	Wyoming	$0.60	43
Kentucky	$1.10	37	North Dakota	$0.44	48	DC	$5.07	2

Source: Tax Foundation

Table 8

Distilled Spirits Tax Rate per Gallon by State, 2026

State	**Tax Rate**	**Rank**	**State**	**Tax Rate**	**Rank**	**State**	**Tax Rate**	**Rank**
Alabama (a)	$22.87	4	Louisiana (b)	$3.03	42	Ohio (a)	$12.33	11
Alaska (b)	$12.80	10	Maine (a)	$11.93	12	Oklahoma	$5.56	27
Arizona	$3.00	43	Maryland (b, d)	$5.46	29	Oregon (a)	$23.74	2
Arkansas (c, d)	$9.76	14	Massachusetts (b)	$4.05	36	Pennsylvania (a)	$7.48	21
California (b)	$3.30	40	Michigan (a)	$14.61	8	Rhode Island (b)	$5.40	31
Colorado	$2.28	47	Minnesota (c, d)	$8.74	19	South Carolina (c)	$5.42	30
Connecticut (b)	$5.94	26	Mississippi (a)	$9.38	16	South Dakota (b, d)	$4.93	32
Delaware (b)	$4.50	34	Missouri	$2.00	48	Tennessee (c)	$4.46	35
Florida (b)	$6.50	22	Montana (a)	$10.55	13	Texas (b)	$2.40	46
Georgia (b)	$3.79	37	Nebraska	$3.75	38	Utah (a)	$16.07	6
Hawaii	$5.98	25	Nevada (b)	$3.60	39	Vermont (a)	$9.06	17
Idaho (a)	$12.94	9	New Hampshire (a)	$0.00	49	Virginia (a)	$23.47	3
Illinois (b)	$8.55	20	New Jersey	$5.50	28	Washington (d, f)	$36.68	1
Indiana (b)	$2.68	44	New Mexico	$6.06	24	West Virginia (a)	$8.98	18
Iowa (a)	$15.14	7	New York (b)	$6.44	23	Wisconsin	$3.25	41
Kansas	$2.50	45	North Carolina (a)	$18.23	5	Wyoming (a)	$0.00	49
Kentucky (e)	$9.56	15	North Dakota (b, d)	$4.93	32	DC	$6.68	(22)

Source: Tax Foundation

(a) Control states: where the government controls all sales. Products can be subject to ad valorem mark-up as well as excise taxes.

(b) Different rates also applicable according to alcohol content, place of production, size of container, or place purchased (on- or off-premises or onboard airlines).
(c) Includes case fees and/or bottle fees which may vary with size of container.
(d) Includes sales taxes specific to alcoholic beverages.
(e) Includes the wholesale rate of 11%, converted to a gallonage excise tax rate.
(f) Includes the retail (17%) and distributor (5%/10%) license fees, converted into a gallonage excise tax rate.

Note: Rates are those applicable to off-premises sales of 40% alcohol by volume (ABV) distilled spirits in 750mL containers. At the federal level, spirits are subject to a tiered tax system. Federal rates are $2.70 per proof gallon on the first 100,000 gallons per calendar year, $13.34/proof gallon for more than 100,000 gallons but less than 22.23 million, and $13.50/proof gallon for more than 22.23 million gallons. DC's rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included.

Table 9
Wine Tax Rates per Gallon by State, 2026

State	Tax Rate	Rank	State	Tax Rate	Rank	State	Tax Rate	Rank
Alabama (b)	$1.70	6	Louisiana (b)	$0.76	28	Ohio (b)	$0.32	39
Alaska	$2.50	2	Maine (b)	$0.60	32	Oklahoma (b)	$0.72	29
Arizona (b)	$0.84	26	Maryland (d)	$1.64	7	Oregon (b)	$0.67	31
Arkansas (c, d)	$1.50	11	Massachusetts (b)	$0.55	33	Pennsylvania (a)		
California (b)	$0.20	45	Michigan (b)	$0.51	35	Rhode Island (b)	$1.40	13
Colorado (b)	$0.32	39	Minnesota (c, d)	$1.25	17	South Carolina (b)	$1.08	19
Connecticut (b)	$0.79	27	Mississippi (a)			South Dakota (b, d)	$1.44	12
Delaware	$1.63	8	Missouri	$0.42	38	Tennessee (c)	$1.27	16
Florida (b)	$2.25	3	Montana (b)	$1.06	20	Texas (b)	$0.20	44
Georgia (b)	$1.51	9	Nebraska (b)	$0.95	23	Utah (a)		
Hawaii (b)	$1.38	15	Nevada (b)	$0.70	30	Vermont (b)	$0.55	33
Idaho (b)	$0.45	37	New Hampshire (a)			Virginia (b)	$1.51	10
Illinois (b)	$1.39	14	New Jersey	$0.88	24	Washington (b)	$0.87	25
Indiana (b)	$0.47	36	New Mexico (b)	$1.70	5	West Virginia (b)	$1.00	21
Iowa (b)	$1.75	4	New York	$0.30	41	Wisconsin (b)	$0.25	43
Kansas (b)	$0.30	41	North Carolina (b)	$1.00	22	Wyoming (a)		
Kentucky (e)	$3.82	1	North Dakota (b)	$1.17	18	District of Columbia (b, d)	$2.07	(4)

Source: Tax Foundation

Note: (a) Control states where effective rate data is unavailable. Products may be subject to ad valorem markups and excise taxes.
(b) Different rates also applicable according to alcohol content, place of production, size of container, place purchased (on- or off-premises or onboard airlines) or type of wine (carbonated, vermouth, etc.).
(c) Includes case fees and/or bottle fees which may vary with size of container.
(d) Includes sales taxes specific to alcoholic beverages.
(e) Includes the wholesale tax rate of 10%, converted into a gallonage excise tax rate.
Rates are those applicable to off-premises sales of 11% alcohol by volume (ABV) non-carbonated wine in 750mL containers which have been imported from outside the state.

Table 10
Beer Tax Rate per Gallon by State as of January 1, 2026

State	Tax Rate	Rank	State	Tax Rate	Rank	State	Tax Rate	Rank
Alabama	$0.53	8	Louisiana	$0.40	17	Ohio	$0.18	33
Alaska	$1.07	2	Maine	$0.35	19	Oklahoma	$0.40	16
Arizona	$0.16	36	Maryland	$0.60	7	Oregon	$0.08	45
Arkansas	$0.37	18	Massachusetts	$0.11	44	Pennsylvania	$0.08	46
California	$0.20	29	Michigan	$0.20	28	Rhode Island	$0.12	41
Colorado	$0.08	46	Minnesota	$0.47	11	South Carolina	$0.77	5
Connecticut	$0.19	30	Mississippi	$0.43	14	South Dakota	$0.27	22
Delaware	$0.26	24	Missouri	$0.06	49	Tennessee	$1.29	1
Florida	$0.48	9	Montana	$0.14	40	Texas	$0.19	31
Georgia	$0.48	9	Nebraska	$0.31	20	Utah	$0.44	12
Hawaii	$0.93	3	Nevada	$0.16	36	Vermont	$0.27	23
Idaho	$0.15	38	New Hampshire	$0.30	21	Virginia	$0.26	26
Illinois	$0.23	27	New Jersey	$0.12	42	Washington	$0.26	25
Indiana	$0.12	43	New Mexico	$0.41	15	West Virginia	$0.18	35
Iowa	$0.19	32	New York	$0.14	39	Wisconsin	$0.06	48
Kansas	$0.18	33	North Carolina	$0.62	6	Wyoming	$0.02	50
Kentucky	$0.89	4	North Dakota	$0.43	13	District of Columbia	$0.79	5

Source: Tax Foundation