	Effective Excise Tax (Volume	9	Effective Excise Tax with Other		Effective Excise Tax with Other	
State	Adjusted)	Rank	State Taxes	Rank	and Local Taxes	Rank
Alabama	\$32.65	1	\$0.00	51	\$32.65	2
Alaska	\$27.59	3	\$27.59	4	\$27.59	5
Arizona	\$4.96	31	\$4.96	32	\$4.96	34
Arkansas	\$7.51	20	\$7.75	22	\$7.75	24
California	\$6.20	23	\$6.20	25	\$6.20	26
Colorado	\$2.48	48	\$2.48	47	\$2.48	48
Connecticut	\$6.18	24	\$6.18	26	\$6.18	27
Delaware	\$4.85	33	\$4.85	34	\$4.85	36
District of Columbia	\$2.79	44	\$2.79	44	\$2.79	45
Florida	\$18.57	5	\$18.57	7	\$18.57	8
Georgia	\$14.58	7	\$30.84	2	\$30.84	3
Hawaii	\$27.77	2	\$27.77	3	\$27.77	4
Idaho	\$5.66	27	\$5.66	28	\$5.66	30
Illinois	\$6.36	21	\$6.36	23	\$8.34	21
Indiana	\$3.57	40	\$3.57	40	\$3.57	42
lowa	\$5.89	26	\$5.89	27	\$5.89	29
Kansas	\$5.58	28	\$5.58	29	\$5.58	31
Kentucky	\$2.50	47	\$22.93	6	\$22.93	7
Louisiana	\$10.00	13	\$10.00	15	\$11.49	13
Maine	\$10.85	12	\$10.85	13	\$10.85	15
Maryland	\$2.79	44	\$2.79	44	\$2.79	45
Massachusetts	\$3.30	41	\$3.30	41	\$3.30	43
Michigan	\$6.30	22	\$6.30	24	\$6.30	25
Minnesota	\$4.52	35	\$4.52	36	\$4.52	38
Mississippi	\$13.23	8	\$13.23	9	\$13.23	10
Missouri	\$1.86	50	\$1.86	49	\$1.86	50
Montana	\$4.30	36	\$4.30	37	\$4.30	39
Nebraska	\$9.61	14	\$9.61	16	\$9.61	17
Nevada	\$4.96	31	\$4.96	32	\$4.96	34
New Hampshire	\$9.30	15	\$9.30	17	\$9.30	18
New Jersey	\$3.72	39	\$3.72	39	\$3.72	40
New Mexico	\$12.61	10	\$12.61	11	\$12.61	12
New York	\$4.26	38	\$4.26	38	\$5.55	32
North Carolina	\$17.81	6	\$17.81	8	\$17.81	9
North Dakota	\$4.67	34	\$4.67	35	\$4.67	37
Ohio	\$5.56	29	\$5.56	30	\$6.16	28
Oklahoma	\$11.35	11	\$11.35	12	\$11.35	14
Oregon	\$2.60	46	\$2.60	46	\$2.60	47
Pennsylvania	\$3.18	42	\$3.18	42	\$3.18	44
Rhode Island	\$3.00	43	\$3.00	43	\$3.69	41
South Carolina	\$23.81	4	\$23.81	5	\$23.81	6
South Dakota	\$8.50	17	\$8.50	19	\$8.50	20
Tennessee	\$4.29	37	\$35.01	1	\$35.01	1
Texas	\$6.01	25	\$10.83	14	\$10.83	16
Utah	\$12.80	9	\$12.80	10	\$12.80	11
Vermont	\$8.22	18	\$8.22	20	\$8.22	22
Virginia	\$8.69	16	\$8.69	18	\$8.69	19
Washington	\$8.08	19	\$8.08	21	\$8.08	23
West Virginia	\$5.50	30	\$5.50	31	\$5.50	33
Wisconsin	\$2.00	49	\$2.00	48	\$2.00	49
Wyoming	\$2.00 \$0.59	49 51	\$2.00 \$0.59	46 50	\$2.00 \$0.59	49 51
TOTAL US	\$8.01	JI		50	\$9.98	<u> </u>
IOIALUS	φο.υ ι		\$9.78		φ ઝ. 30	

Source: Beer Institute, 2010. Weighted average state excise tax rates based on published excise tax rates for package types, on/off premise taxes, city/local taxes, and wholesale taxes. Estimates subject to change as new data become available.



	Effective Excise Tax (Volume)	Effective Excise Tax with Other		Effective Excise Tax with Other	
State	Adjusted)	Rank	State Taxes	Rank	and Local Taxes	Rank
Alabama	\$32.65	1	\$32.65	2	\$32.65	2
Alaska	\$27.59	3	\$27.59	5	\$27.59	5
Arizona	\$5.19	31	\$5.19	33	\$5.19	34
Arkansas	\$7.51	20	\$7.73	23	\$7.73	24
California	\$6.20	23	\$6.20	26	\$6.20	26
Colorado	\$2.48	48	\$2.48	48	\$2.48	48
Connecticut	\$6.18	24	\$6.18	27	\$6.18	27
Delaware	\$4.85	33	\$4.85	35	\$4.85	36
District of Columbia	\$2.79	44	\$2.79	45	\$2.79	45
Florida	\$19.00	6	\$19.00	9	\$19.00	9
Georgia	\$14.58	7	\$30.84	3	\$30.84	3
Hawaii	\$27.77	2	\$27.77	4	\$27.77	4
Idaho	\$5.42	30	\$5.42	32	\$5.42	33
Illinois	\$7.16	21	\$7.16	24	\$9.15	20
Indiana	\$3.57	40	\$3.57	41	\$3.57	42
Iowa	\$5.89	26	\$5.89	28	\$5.89	29
Kansas	\$5.58	27	\$5.58	29	\$5.58	31
Kentucky	\$2.50	47	\$23.13	7	\$23.13	7
Louisiana	\$10.00	14	\$10.00	17	\$11.49	14
Maine	\$10.85	13	\$10.85	16	\$10.85	17
Maryland	\$2.79	44	\$2.79	45	\$2.79	45
Massachusetts	\$3.30	41	\$3.30	42	\$3.30	43
Michigan	\$6.30	22	\$6.30	25	\$6.30	25
Minnesota	\$4.52	35	\$4.52	37	\$4.52	38
Mississippi	\$13.23	9	\$13.23	11	\$13.23	11
Missouri	\$1.86	50	\$1.86	50	\$1.86	50
Montana	\$4.30	37	\$4.30	39	\$4.30	39
Nebraska	\$9.61	15	\$9.61	18	\$9.61	18
Nevada	\$4.96	32	\$4.96	34	\$4.96	35
New Hampshire	\$9.30	16	\$9.30	19	\$9.30	19
New Jersey	\$3.72	39	\$3.72	40	\$3.72	40
New Mexico	\$11.86	11	\$11.86	13	\$11.86	13
New York	\$4.32	36	\$4.32	38	\$5.63	30
North Carolina	\$19.13	5	\$19.13	8	\$19.13	8
North Dakota	\$4.67	34	\$4.67	36	\$4.67	37
Ohio	\$5.56	28	\$5.56	30	\$6.16	28
Oklahoma	\$11.38	12	\$11.38	14	\$11.38	15
Oregon	\$2.60	46	\$2.60	47	\$2.60	47
Pennsylvania	\$2.95	43	\$2.95	44	\$2.95	44
Rhode Island	\$3.00	42	\$3.00	43	\$3.69	41
South Carolina	\$23.81	4	\$23.81	6	\$23.81	6
South Dakota	\$8.50	18	\$8.50	21	\$8.50	22
Tennessee	\$4.29	38	\$35.43	1	\$35.43	1
Texas	\$6.01	25	\$11.15	15	\$11.15	16
Utah	\$12.80	10	\$12.80	12	\$12.80	12
Vermont	\$8.22	19	\$8.22	22	\$8.22	23
Virginia	\$8.69	17	\$8.69	20	\$8.69	21
Washington	\$13.73	8	\$13.73	10	\$13.73	10
West Virginia	\$5.50	29	\$5.50	31	\$5.50	32
Wisconsin	\$2.00	49	\$2.00	49	\$2.00	49
Wyoming	\$0.59	51	\$0.59	51	\$0.59	51
TOTAL US	\$8.12	V 1	\$9.91	<u> </u>	\$10.11	

Source: Beer Institute, 2011. Weighted average state excise tax rates based on published excise tax rates for package types, on/off premise taxes, city/local taxes, and wholesale taxes. Estimates subject to change as new data become available.



Alabama \$32.65 1 \$32.65 2 \$32.65 2 Alaska \$27.59 3 \$27.59 5 \$27.59 5 Alaska \$27.59 5 \$27.59 5 Alaska \$27.59 3 \$27.59 5 \$27.59 5 Alaska \$27.59 3 \$27.59 5 \$27.59 5 Alaska \$2.48 48 34.69 34 Arkansas \$7.51 20 \$7.75 23 \$7.75 22 Colorado \$2.48 48 \$2.48 48 \$2.48 48 \$2.48 48 Connecticut \$7.41 21 \$7.41 24 \$7.41 22 Colorado \$2.48 48 \$2.48 48 \$2.48 48 \$2.48 48 Connecticut \$7.41 21 \$7.41 24 \$7.41 22 Colorado \$2.48 48 \$2.79 45 \$2.79 44 \$2.79 45 \$2.79 44 Connecticut \$18.98 6 \$18.98 9 \$18.98 9 District of Columbia \$2.79 44 \$2.79 45 \$2.79 44 Connecticut \$27.60 2 \$2.20 2 \$2.60 2 Colorado \$2.48 48 \$2.48 48 \$2.48 48 \$2.48 48 Connecticut \$7.41 21 \$7.41 24 \$7.41 22 Colorado \$2.49 44 \$2.79 45 \$2.79 45 Colorado \$2.79 44 \$2.79 45 \$2.79 44 Connecticut \$27.60 2 \$2.76 2 \$2		Effective Excise Tax (Volume	е	Effective Excise Tax with Other	•	Effective Excise Tax with Other	
Alaska \$27.59 3 \$27.59 5 \$27.59 5 \$ Arizona \$4.96 31 \$4.96 33 \$4.96 33 \$4.96 35 \$7.75 22 \$7.75 23 \$7.75 22 \$7.75 23 \$7.75 22 \$7.75 23 \$7.75 22 \$7.75 23 \$7.75 22 \$7.75 23 \$7.75 22 \$7.75 23 \$7.75 22 \$7.75 23 \$7.75 22 \$7.75 23 \$7.75 22 \$7.75 23 \$7.75 22 \$7.75 23 \$7.75 22 \$7.75 23 \$7.75 22 \$7.75 23 \$7.75 22 \$7.75 23 \$7.75 22 \$7.75 23 \$7.75 22 \$7.75 23 \$7.75 22 \$7.76 20 \$7.41 21 \$7.41 24 \$7.41 24 \$7.41 24 \$7.41 21 \$7.41 24 \$7.41 24 \$7.41 25 \$7.41 24 \$7.41 25 \$7.41 24 \$7.41 25 \$7.41 24 \$7.41 25 \$7.41 24 \$7.41 25 \$7.41 24 \$7.41 25 \$7.41 24 \$7.41 25 \$7.41 24 \$7.41 25 \$7.41 24 \$7.41 25 \$7.41 24 \$7.41 25 \$7.41 24 \$7.41 25 \$7.41 24 \$7.41 25 \$7.41 24 \$7.41 25 \$7.41 24 \$7.41 25 \$7.41 24 \$7.41 25 \$7.41 24 \$7.41 25 \$7.41 25 \$7.41 25 \$7.41 25 \$7.41 25 \$7.41 25 \$7.41 25 \$7.41 25 \$7.41 25 \$7.41 25 \$7.41 25 \$7.41 25 \$7.41 25 \$7.41 25 \$7.91 45 \$7.9	State	Adjusted)	Rank	State Taxes	Rank	and Local Taxes	Rank
Arizona \$4.96 31 \$4.96 33 \$4.96 33 \$4.96 34 Arkansas \$7.51 20 \$7.75 23 \$7.75 24 \$7.75 22 \$7.74 24 \$7.74 1 21 \$7.74 1 24 \$7.74 1 22 \$7.74 1 24 \$7.74 1 22 \$7.74 1 24 \$7.74 1 22 \$7.74 1 24 \$7.74 1 22 \$7.74 1 24 \$7.74 1 22 \$7.74 1 24 \$7.74 1 22 \$7.74 1 24 \$7.74 1 22 \$7.74 1 24 \$7.74 1 22 \$7.74 1 24 \$7.74 1 22 \$7.74 1 24 \$7.74 1 22 \$7.74 1 24 \$7.74 1 22 \$7.74 1 24 \$7.74 1 22 \$7.74 1 24 \$7.74 1 22 \$7.74 1 24 \$7.74 1 22 \$7.74 1 24 \$7.74 1 22 \$7.74 1 24 \$7.74 1 \$7.74 1 \$7.74 1 \$7.74 1 \$7.74 1 \$7.74 1 \$7.74 1 \$7.74 1 \$7.74 1 \$7.74 1 \$7	Alabama	·		· ·		'	2
Arkansas \$7.51 20 \$7.75 23 \$7.75 22 California \$6.20 24 \$6.20 27 \$6.20 27 Colorado \$2.48 48 \$2.48 48 \$2.48 48 Connecticut \$7.41 21 \$7.41 24 \$7.41 24 \$7.41 25 Delaware \$4.85 33 \$4.85 35 \$4.85 36 District of Columbia \$2.79 44 \$2.79 45 \$2.79 45 Florida \$18.98 6 \$18.98 9 \$18.98 9 \$18.98 Plorida \$18.98 6 \$18.98 9 \$18.98 9 \$18.98 Hawaii \$27.62 2 \$27.62 4 \$27.62 4 \$27.62 14 Idaho \$5.57 29 \$5.57 31 \$5.57 31 Illinois \$7.16 22 \$7.16 25 \$9.15 Illinois \$7.75 \$9.15 Illinois \$7.16 25 \$9.15 Illinois \$7.16 25 \$9.15 Illinois \$7.75 \$9.15 Illinois \$7.75 \$9.15 Illinois \$7.75 \$9.15 Illinois \$7.16 \$9.25 Illinois	Alaska	\$27.59	3	· ·			5
California \$6,20 24 \$6,20 27 \$6,20 27 Colorado \$2,48 48 \$2,48 48 \$2,48 48 \$2,48 48 \$2,48 48 \$2,48 42 \$7,41 24 \$7,41 25 \$7,41 24 \$7,41 25 \$1,453 \$3 \$4,85 33 \$4,85 35 \$4,85 \$3 \$4,85 \$3 \$4,85 \$3 \$4,85 \$3 \$4,85 \$3 \$4,85 \$3 \$4,85 \$3 \$4,85 \$3 \$4,85 \$3 \$4,85 \$3 \$3 \$3,27 \$4 \$2,79 \$4 \$5 \$2,79 \$4 \$5 \$2,79 \$4 \$2,79 \$4 \$3,073 \$3 \$30,73 \$3 \$30,73 \$3 \$30,73 \$3 \$30,73 \$3 \$30,73 \$3 \$30,73 \$3 \$30,73 \$3 \$30,73 \$3 \$30,73 \$3 \$30,73 \$3 \$30,73 \$3 \$30,73 \$3 </td <td>Arizona</td> <td>\$4.96</td> <td>31</td> <td>\$4.96</td> <td>33</td> <td>\$4.96</td> <td>34</td>	Arizona	\$4.96	31	\$4.96	33	\$4.96	34
Colorado \$2.48 48 \$2.48 48 \$2.48 48 Connecticut \$7.41 21 \$7.41 24 \$7.41 25 Delaware \$4.85 33 \$4.85 35 \$4.85 36 District of Columbia \$2.79 44 \$2.79 45 \$2.79 45 Florida \$18.98 6 \$18.98 9 \$18.98 \$2.79 \$4 \$2.76.02 \$2.76.02 \$2.76.02 \$2.76.02 \$2.76.02 \$2.76.02 \$3.57 \$41 \$3.57.72 \$3.57 \$4.1 \$3.	Arkansas	\$7.51	20	\$7.75		\$7.75	24
Connecticut \$7.41 \$21 \$7.41 \$24 \$7.41 \$25 Delaware \$4.85 33 \$4.85 35 \$4.85 36 District of Columbia \$2.79 44 \$2.79 45 \$2.79 45 Florida \$18.98 6 \$18.98 9 \$18.98 9 Georgia \$14.53 8 \$30.73 3 \$30.73 3 Hawaii \$27.62 2 \$27.62 4 \$27.62 4 Idaho \$5.57 29 \$5.57 31 \$5.57 31 Illinois \$7.16 22 \$7.16 25 \$9.15 22 Indiana \$3.57 40 \$3.57 41 \$3.57 42 Idaho \$5.89 28 \$5.89 28 \$5.89 28 Kansas \$5.89 26 \$5.89 28 \$5.89 28 Kenucky \$2.50 47 \$24.11 6	California	\$6.20	24	\$6.20	27	\$6.20	27
Delaware	Colorado	\$2.48	48	\$2.48	48	\$2.48	48
District of Columbia \$2.79	Connecticut	,		•		'	25
Florida \$18.98 6 \$18.98 9 \$18.98 9 \$18.98 9 Georgia \$14.53 8 \$30.73 3 \$30.73 \$30.73 \$30.74 \$30.74 \$30.74 \$30.75 \$30.75 \$41 \$30.57 \$41 \$41 \$41 \$41 \$41 \$41 \$41 \$41 \$41 \$41	Delaware	\$4.85	33	\$4.85	35	\$4.85	36
Georgia \$14.53 8 \$30.73 3 \$30.73 3 Hawaii \$27.62 2 \$27.62 4 \$27.62 2 Idaho \$5.57 29 \$5.57 31 \$5.57 31 Illinois \$7.16 22 \$7.16 25 \$9.15 20 Indiana \$3.57 40 \$3.57 41 \$3.57 42 Indiana \$3.57 40 \$3.57 41 \$3.57 42 Iowa \$5.89 26 \$5.89 28 \$5.89 28 Kansas \$5.58 27 \$5.58 29 \$5.58 30 Kentucky \$2.50 47 \$24.11 6 \$24.11 6 \$24.11 6 \$24.11 6 \$24.11 6 \$24.11 6 \$24.11 6 \$24.11 6 \$24.11 6 \$24.11 6 \$24.11 6 \$24.11 6 \$24.11 6 \$24.11	District of Columbia	\$2.79	44	\$2.79	45	\$2.79	45
Hawaii	Florida	\$18.98		\$18.98			9
Idaho	Georgia	\$14.53		\$30.73	3	\$30.73	3
Illinois	Hawaii	\$27.62	2	\$27.62	4	\$27.62	4
Indiana	ldaho	\$5.57	29	\$5.57	31	\$5.57	31
Iowa	Illinois	\$7.16	22	\$7.16	25	\$9.15	20
Kansas \$5.58 27 \$5.58 29 \$5.58 30 Kentucky \$2.50 47 \$24.11 6 \$27.79 44 4 27.79 45 \$2.79 45 \$2.79 45 \$2.79 44 \$2.79 45 \$2.79 44 \$2.79 44 \$2.79 45 \$2.79 44 <td< td=""><td>Indiana</td><td>\$3.57</td><td>40</td><td>\$3.57</td><td>41</td><td>\$3.57</td><td>42</td></td<>	Indiana	\$3.57	40	\$3.57	41	\$3.57	42
Kentucky \$2.50 47 \$24.11 6 \$24.11 6 Louisiana \$10.00 14 \$10.00 17 \$11.49 15 Maine \$10.85 13 \$10.85 16 \$10.85 17 Maryland \$2.79 44 \$2.79 45 \$2.79 45 Massachusetts \$3.30 41 \$3.30 42 \$3.30 42 Michigan \$6.30 23 \$6.30 26 \$6.30 26 Michigan \$4.52 35 \$4.52 37 \$4.52 36 Mississippi \$13.23 9 \$13.23 11 \$13.23 11 Mississippi \$1.86 50 \$1.86 50 \$1.86 50 Montana \$4.30 37 \$4.30 39 \$4.30 39 \$4.30 39 Nebraska \$9.61 15 \$9.61 18 \$9.61 18 New Hampshire \$9.30	lowa	\$5.89	26	\$5.89	28	\$5.89	29
Louisiana \$10.00 14 \$10.00 17 \$11.49 15 Maine \$10.85 13 \$10.85 16 \$10.85 17 Maryland \$2.79 44 \$2.79 45 \$2.79 45 Massachusetts \$3.30 41 \$3.30 42 \$3.30 42 Michigan \$6.30 23 \$6.30 26 \$6.30 26 Minnesota \$4.52 35 \$4.52 37 \$4.52 36 Mississippi \$13.23 9 \$13.23 11 \$13.23 Missouri \$1.86 50 \$1.86 50 \$1.86 50 Montana \$4.30 37 \$4.30 39 \$4.30 36 Nebraska \$9.61 15 \$9.61 18 \$9.61 18 Nevada \$4.96 31 \$4.96 33 \$4.96 33 New Hampshire \$9.30 16 \$9.30 19 \$9.30 19 New Jersey \$3.72 39 \$33.72 40 \$3.72 40 New Mexico \$12.88 10 \$12.88 12 \$12.88 12 New York \$4.36 36 \$4.36 38 \$5.52 32 North Carolina \$19.13 5 \$19.13 8 \$19.13 8 North Dakota \$4.69 34 \$4.69 36 \$4.69 37 Ohio \$5.58 28 \$5.56 30 \$6.17 26 Oklahoma \$11.36 12 \$11.36 15 \$11.36 16 Oregon \$2.60 46 \$2.60 47 \$2.60 47 Pennsylvania \$2.95 43 \$2.95 44 \$2.95 44 South Dakota \$8.50 18 \$8.50 21 \$8.50 22 Tennessee \$4.29 38 \$3.69 20 \$8.69 20 Washington \$18.68 7 \$18.68 10 \$18.68 10 \$18.68 10 Vermont \$8.22 19 \$8.22 22 \$8.22 28 Vermont \$8.69 17 \$8.69 20 \$8.69 20 Washington \$18.68 7 \$18.68 10 \$18.68 10 \$18.68 10 West Virginia \$5.50 30 \$5.50 32 \$5.50 33 Wisconsin \$2.00 49 \$2.00 49 \$2.00 49 Wyoming \$0.59 51 \$0.59 51	Kansas	\$5.58	27	\$5.58	29	\$5.58	30
Maine \$10.85 13 \$10.85 16 \$10.85 17 Maryland \$2.79 44 \$2.79 45 \$2.79 45 Massachusetts \$3.30 41 \$3.30 42 \$3.30 43 Michigan \$6.30 23 \$6.30 26 \$6.30 26 Minnesota \$4.52 35 \$4.52 37 \$4.52 38 Mississispipi \$13.23 9 \$13.23 11 \$13.23 11 Missouri \$1.86 50 \$1.86 50 \$1.86 50 Montana \$4.30 37 \$4.30 39 \$4.30 39 \$4.30 39 \$4.30 39 \$4.30 39 \$4.30 39 \$4.30 39 \$4.30 39 \$4.30 39 \$4.30 39 \$4.30 39 \$4.30 39 \$4.30 39 \$4.30 39 \$4.30 39 \$4.30 39 \$4.30 39	Kentucky	\$2.50	47	\$24.11	6	\$24.11	6
Maryland \$2.79 44 \$2.79 45 \$2.79 45 Massachusetts \$3.30 41 \$3.30 42 \$3.30 43 Michigan \$6.30 23 \$6.30 26 \$6.30 26 Minnesota \$4.52 35 \$4.52 37 \$4.52 36 Mississippi \$13.23 9 \$13.23 11 \$13.23 11 Missouri \$1.86 50 \$1.86 50 \$1.86 50 Montana \$4.30 37 \$4.30 39 \$4.30 39 Nebraska \$9.61 15 \$9.61 18 \$9.61 18 Nevada \$4.96 31 \$4.96 33 \$4.96 34 New Jersey \$3.72 39 \$3.72 40 \$3.72 40 New Mexico \$12.88 10 \$12.88 12 \$12.88 12 New York \$4.36 36 \$4.36 38	Louisiana	\$10.00	14	\$10.00	17	\$11.49	15
Massachusetts \$3.30 41 \$3.30 42 \$3.30 43 Michigan \$6.30 23 \$6.30 26 \$6.30 26 Minnesota \$4.52 35 \$4.52 37 \$4.52 38 Mississippi \$13.23 9 \$13.23 11 \$13.23 11 Missouri \$1.86 50 \$1.86 50 \$1.86 50 Montana \$4.30 37 \$4.30 39 \$4.30 39 Nebraska \$9.61 15 \$9.61 18 \$9.61 18 New Alexada \$4.96 31 \$4.96 33 \$4.96 34 New Hampshire \$9.30 16 \$9.30 19 \$9.30 19 New Jersey \$3.72 39 \$3.72 40 \$3.72 40 New Wexico \$12.88 10 \$12.88 12 \$12.88 12 New York \$4.36 36 \$4.36	Maine	\$10.85	13	\$10.85	16	\$10.85	17
Michigan \$6.30 23 \$6.30 26 \$6.30 26 Minnesota \$4.52 35 \$4.52 37 \$4.52 38 Mississippi \$13.23 9 \$13.23 11 \$13.23 11 Missouri \$1.86 50 \$1.86 50 \$1.86 50 Montana \$4.30 37 \$4.30 39 \$4.30 39 Nebraska \$9.61 15 \$9.61 18 \$9.61 18 Nevada \$4.96 31 \$4.96 33 \$4.96 34 New Hampshire \$9.30 16 \$9.30 19 \$9.30 15 New Jersey \$3.72 39 \$3.72 40 \$3.72 40 New Jersey \$3.72 39 \$3.72 40 \$3.72 40 New Mexico \$12.88 10 \$12.88 12 \$12.88 12 New York \$4.36 36 \$4.36	Maryland	\$2.79	44	\$2.79	45	\$2.79	45
Minnesota \$4.52 35 \$4.52 37 \$4.52 38 Mississispipi \$13.23 9 \$13.23 11 \$13.23 11 Missouri \$1.86 50 \$1.86 50 \$1.86 50 Montana \$4.30 37 \$4.30 39 \$4.30 39 Nebraska \$9.61 15 \$9.61 18 \$9.61 18 Nevada \$4.96 31 \$4.96 33 \$4.96 34 New Hampshire \$9.30 16 \$9.30 19 \$9.30 19 New Jersey \$3.72 39 \$3.72 40 \$3.72 40 New Mexico \$12.88 10 \$12.88 12 \$12.88 12 New York \$4.36 36 \$4.36 38 \$5.52 32 North Carolina \$19.13 5 \$19.13 8 \$19.13 8 North Dakota \$4.69 34 \$4.69	Massachusetts	\$3.30	41	\$3.30	42	\$3.30	43
Minnesota \$4.52 35 \$4.52 37 \$4.52 38 Mississispipi \$13.23 9 \$13.23 11 \$13.23 11 Missouri \$1.86 50 \$1.86 50 \$1.86 50 Montana \$4.30 37 \$4.30 39 \$4.30 39 Nebraska \$9.61 15 \$9.61 18 \$9.61 18 Nevada \$4.96 31 \$4.96 33 \$4.96 34 New Hampshire \$9.30 16 \$9.30 19 \$9.30 19 New Jersey \$3.72 39 \$3.72 40 \$3.72 40 New Mexico \$12.88 10 \$12.88 12 \$12.88 12 New York \$4.36 36 \$4.36 38 \$5.52 32 North Carolina \$19.13 5 \$19.13 8 \$19.13 8 North Dakota \$4.69 34 \$4.69	Michigan	\$6.30	23	\$6.30	26	\$6.30	26
Missouri \$1.86 50 \$1.86 50 \$1.86 50 Montana \$4.30 37 \$4.30 39 \$4.30 39 Nebraska \$9.61 15 \$9.61 18 \$9.61 18 Nevada \$4.96 31 \$4.96 33 \$4.96 34 New Hampshire \$9.30 16 \$9.30 19 \$9.30 19 New Jersey \$3.72 39 \$3.72 40 \$3.72 40 New Jersey \$3.72 40 \$3.72 40 \$3.72 40 New York \$4.36 36 \$4.36 38 \$5.52 32 North Carolina \$19.13 \$ \$19.13 <t< td=""><td>_</td><td>\$4.52</td><td>35</td><td>\$4.52</td><td>37</td><td>\$4.52</td><td>38</td></t<>	_	\$4.52	35	\$4.52	37	\$4.52	38
Montana \$4.30 37 \$4.30 39 \$4.30 39 Nebraska \$9.61 15 \$9.61 18 \$9.61 18 New dada \$4.96 31 \$4.96 33 \$4.96 34 New Hampshire \$9.30 16 \$9.30 19 \$9.30 19 New Jersey \$3.72 39 \$3.72 40 \$3.72 40 New Jersey \$3.72 39 \$3.72 40 \$3.72 40 New York \$4.36 36 \$4.36 38 \$5.52 32 North Carolina \$19.13 5 \$19.13 8 \$19.13 8 North Dakota \$4.69 34 \$4.69 36 \$4.69 37 Ohio \$5.58 28 \$5.58 30 \$6.17 28 Ohio \$5.58 28 \$5.58 30 \$6.17 26 Ohio \$5.58 28 \$5.58 30	Mississippi	\$13.23	9	\$13.23	11	\$13.23	11
Nebraska \$9.61 15 \$9.61 18 \$9.61 18 Nevada \$4.96 31 \$4.96 33 \$4.96 34 New Hampshire \$9.30 16 \$9.30 19 \$9.30 19 New Jersey \$3.72 39 \$3.72 40 \$3.72 40 New Mexico \$12.88 10 \$12.88 12 \$12.88 12 New York \$4.36 36 \$4.36 38 \$5.52 32 North Carolina \$19.13 5 \$19.13 8 \$19.13 8 North Dakota \$4.69 34 \$4.69 36 \$4.69 37 Ohio \$5.58 28 \$5.58 30 \$6.17 28 Oklahoma \$11.36 12 \$11.36 15 \$11.36 16 Oregon \$2.60 46 \$2.60 47 \$2.60 47 Pennsylvania \$2.95 43 \$2.95	Missouri	\$1.86	50	\$1.86	50	\$1.86	50
Nevada \$4.96 31 \$4.96 33 \$4.96 34 New Hampshire \$9.30 16 \$9.30 19 \$9.30 19 New Jersey \$3.72 39 \$3.72 40 \$3.72 40 New Mexico \$12.88 10 \$12.88 12 \$12.88 12 New York \$4.36 36 \$4.36 38 \$5.52 32 North Carolina \$19.13 5 \$19.13 8 \$19.13 \$18.69 \$13.00 \$25.55<	Montana	\$4.30	37	\$4.30	39	\$4.30	39
New Hampshire \$9.30 16 \$9.30 19 \$9.30 19 New Jersey \$3.72 39 \$3.72 40 \$3.72 40 New Mexico \$12.88 10 \$12.88 12 \$12.88 12 New York \$4.36 36 \$4.36 38 \$5.52 32 North Carolina \$19.13 5 \$19.13 8 \$19.13 8 North Dakota \$4.69 34 \$4.69 36 \$4.69 37 Ohio \$5.58 28 \$5.58 30 \$6.17 28 Oklahoma \$11.36 12 \$11.36 15 \$11.36 16 Oregon \$2.60 46 \$2.60 47 \$2.60 47 Pennsylvania \$2.95 43 \$2.95 44 \$2.95 44 Rhode Island \$3.00 42 \$3.00 43 \$3.69 41 South Carolina \$23.81 4 \$23.81<	Nebraska	\$9.61	15	\$9.61	18	\$9.61	18
New Jersey \$3.72 39 \$3.72 40 \$3.72 40 New Mexico \$12.88 10 \$12.88 12 \$12.88 12 New York \$4.36 36 \$4.36 38 \$5.52 32 North Carolina \$19.13 5 \$19.13 8 \$19.13 8 North Dakota \$4.69 34 \$4.69 36 \$4.69 37 Ohio \$5.58 28 \$5.58 30 \$6.17 28 Oklahoma \$11.36 12 \$11.36 15 \$11.36 16 Oregon \$2.60 46 \$2.60 47 \$2.60 47 Pennsylvania \$2.95 43 \$2.95 44 \$2.95 44 Rhode Island \$3.00 42 \$3.00 43 \$3.69 41 South Carolina \$23.81 4 \$23.81 7 \$23.81 7 South Dakota \$8.50 18 \$8.50 <td>Nevada</td> <td>\$4.96</td> <td>31</td> <td>\$4.96</td> <td>33</td> <td>\$4.96</td> <td>34</td>	Nevada	\$4.96	31	\$4.96	33	\$4.96	34
New Jersey \$3.72 39 \$3.72 40 \$3.72 40 New Mexico \$12.88 10 \$12.88 12 \$12.88 12 New York \$4.36 36 \$4.36 38 \$5.52 32 North Carolina \$19.13 5 \$19.13 8 \$19.13 8 North Dakota \$4.69 34 \$4.69 36 \$4.69 37 Ohio \$5.58 28 \$5.58 30 \$6.17 28 Oklahoma \$11.36 12 \$11.36 15 \$11.36 16 Oregon \$2.60 46 \$2.60 47 \$2.60 47 Pennsylvania \$2.95 43 \$2.95 44 \$2.95 44 Rhode Island \$3.00 42 \$3.00 43 \$3.69 41 South Carolina \$23.81 4 \$23.81 7 \$23.81 7 South Dakota \$8.50 18 \$8.50 <td>New Hampshire</td> <td>\$9.30</td> <td>16</td> <td>\$9.30</td> <td>19</td> <td>\$9.30</td> <td>19</td>	New Hampshire	\$9.30	16	\$9.30	19	\$9.30	19
New York \$4.36 36 \$4.36 38 \$5.52 32 North Carolina \$19.13 5 \$19.13 8 \$19.13 8 North Dakota \$4.69 34 \$4.69 36 \$4.69 37 Ohio \$5.58 28 \$5.58 30 \$6.17 28 Oklahoma \$11.36 12 \$11.36 15 \$11.36 16 Oregon \$2.60 46 \$2.60 47 \$2.60 47 Pennsylvania \$2.95 43 \$2.95 44 \$2.95 44 Rhode Island \$3.00 42 \$3.00 43 \$3.69 41 South Carolina \$23.81 4 \$23.81 7 \$23.81 7 South Dakota \$8.50 18 \$8.50 21 \$8.50 22 Tennessee \$4.29 38 \$36.57 1 \$36.57 1 Texas \$6.01 25 \$11.64		\$3.72	39	\$3.72	40		40
New York \$4.36 36 \$4.36 38 \$5.52 32 North Carolina \$19.13 5 \$19.13 8 \$19.13 8 North Dakota \$4.69 34 \$4.69 36 \$4.69 37 Ohio \$5.58 28 \$5.58 30 \$6.17 28 Oklahoma \$11.36 12 \$11.36 15 \$11.36 16 Oregon \$2.60 46 \$2.60 47 \$2.60 47 Pennsylvania \$2.95 43 \$2.95 44 \$2.95 44 Rhode Island \$3.00 42 \$3.00 43 \$3.69 41 South Carolina \$23.81 4 \$23.81 7 \$23.81 7 South Dakota \$8.50 18 \$8.50 21 \$8.50 22 Tennessee \$4.29 38 \$36.57 1 \$36.57 1 Texas \$6.01 25 \$11.64	•	·	10	·	12	· ·	12
North Dakota \$4.69 34 \$4.69 36 \$4.69 37 Ohio \$5.58 28 \$5.58 30 \$6.17 28 Oklahoma \$11.36 12 \$11.36 15 \$11.36 16 Oregon \$2.60 46 \$2.60 47 \$2.60 47 Pennsylvania \$2.95 43 \$2.95 44 \$2.95 44 Rhode Island \$3.00 42 \$3.00 43 \$3.69 41 South Carolina \$23.81 4 \$23.81 7 \$23.81 7 South Dakota \$8.50 18 \$8.50 21 \$8.50 22 Tennessee \$4.29 38 \$36.57 1 \$36.57 1 Texas \$6.01 25 \$11.64 14 \$11.64 14 Utah \$12.80 11 \$12.80 13 \$12.80 13 Vermont \$8.22 19 \$8.22	New York	\$4.36	36	\$4.36	38	\$5.52	32
North Dakota \$4.69 34 \$4.69 36 \$4.69 37 Ohio \$5.58 28 \$5.58 30 \$6.17 28 Oklahoma \$11.36 12 \$11.36 15 \$11.36 16 Oregon \$2.60 46 \$2.60 47 \$2.60 47 Pennsylvania \$2.95 43 \$2.95 44 \$2.95 44 Rhode Island \$3.00 42 \$3.00 43 \$3.69 41 South Carolina \$23.81 4 \$23.81 7 \$23.81 7 South Dakota \$8.50 18 \$8.50 21 \$8.50 22 Tennessee \$4.29 38 \$36.57 1 \$36.57 1 Texas \$6.01 25 \$11.64 14 \$11.64 14 Utah \$12.80 11 \$12.80 13 \$12.80 13 Vermont \$8.69 17 \$8.69	North Carolina	\$19.13	5	\$19.13	8	\$19.13	8
Ohio \$5.58 28 \$5.58 30 \$6.17 28 Oklahoma \$11.36 12 \$11.36 15 \$11.36 16 Oregon \$2.60 46 \$2.60 47 \$2.60 47 Pennsylvania \$2.95 43 \$2.95 44 \$2.95 44 Rhode Island \$3.00 42 \$3.00 43 \$3.69 41 South Carolina \$23.81 4 \$23.81 7 \$23.81 7 South Dakota \$8.50 18 \$8.50 21 \$8.50 22 Tennessee \$4.29 38 \$36.57 1 \$36.57 1 Texas \$6.01 25 \$11.64 14 \$11.64 14 Utah \$12.80 11 \$12.80 13 \$12.80 13 Vermont \$8.22 19 \$8.22 22 \$8.22 23 Washington \$18.68 7 \$18.68 1	North Dakota	·	34	·	36	·	37
Oklahoma \$11.36 12 \$11.36 15 \$11.36 16 Oregon \$2.60 46 \$2.60 47 \$2.60 47 Pennsylvania \$2.95 43 \$2.95 44 \$2.95 44 Rhode Island \$3.00 42 \$3.00 43 \$3.69 41 South Carolina \$23.81 4 \$23.81 7 \$23.81 7 South Dakota \$8.50 18 \$8.50 21 \$8.50 22 Tennessee \$4.29 38 \$36.57 1 \$36.57 1 Texas \$6.01 25 \$11.64 14 \$11.64 14 Utah \$12.80 11 \$12.80 13 \$12.80 13 Vermont \$8.22 19 \$8.22 22 \$8.22 23 Washington \$18.68 7 \$18.68 10 \$18.68 10 West Virginia \$5.50 30 \$5.50	Ohio	·	28				28
Oregon \$2.60 46 \$2.60 47 \$2.60 47 Pennsylvania \$2.95 43 \$2.95 44 \$2.95 44 Rhode Island \$3.00 42 \$3.00 43 \$3.69 41 South Carolina \$23.81 4 \$23.81 7 \$23.81 7 South Dakota \$8.50 18 \$8.50 21 \$8.50 22 Tennessee \$4.29 38 \$36.57 1 \$36.57 1 Texas \$6.01 25 \$11.64 14 \$11.64 14 Utah \$12.80 11 \$12.80 13 \$12.80 13 Vermont \$8.22 19 \$8.22 22 \$8.22 23 Virginia \$8.69 17 \$8.69 20 \$8.69 21 Washington \$18.68 7 \$18.68 10 \$18.68 10 West Virginia \$5.50 30 \$5.50	Oklahoma	•		·		\$11.36	16
Pennsylvania \$2.95 43 \$2.95 44 \$2.95 44 Rhode Island \$3.00 42 \$3.00 43 \$3.69 41 South Carolina \$23.81 4 \$23.81 7 \$23.81 7 South Dakota \$8.50 18 \$8.50 21 \$8.50 22 Tennessee \$4.29 38 \$36.57 1 \$36.57 1 Texas \$6.01 25 \$11.64 14 \$11.64 14 Utah \$12.80 11 \$12.80 13 \$12.80 13 Vermont \$8.22 19 \$8.22 22 \$8.22 23 Virginia \$8.69 17 \$8.69 20 \$8.69 21 Washington \$18.68 7 \$18.68 10 \$18.68 10 West Virginia \$5.50 30 \$5.50 32 \$5.50 33 Wisconsin \$2.00 49 \$2.00	Oregon		46			· ·	47
Rhode Island \$3.00 42 \$3.00 43 \$3.69 41 South Carolina \$23.81 4 \$23.81 7 \$23.81 7 South Dakota \$8.50 18 \$8.50 21 \$8.50 22 Tennessee \$4.29 38 \$36.57 1 \$36.57 1 Texas \$6.01 25 \$11.64 14 \$11.64 14 Utah \$12.80 11 \$12.80 13 \$12.80 13 Vermont \$8.22 19 \$8.22 22 \$8.22 23 Virginia \$8.69 17 \$8.69 20 \$8.69 21 Washington \$18.68 7 \$18.68 10 \$18.68 10 West Virginia \$5.50 30 \$5.50 32 \$5.50 33 Wisconsin \$2.00 49 \$2.00 49 \$2.00 49 Wyoming \$0.59 51 \$0.59	•	·		·		,	44
South Carolina \$23.81 4 \$23.81 7 \$23.81 7 South Dakota \$8.50 18 \$8.50 21 \$8.50 22 Tennessee \$4.29 38 \$36.57 1 \$36.57 1 Texas \$6.01 25 \$11.64 14 \$11.64 14 Utah \$12.80 11 \$12.80 13 \$12.80 13 Vermont \$8.22 19 \$8.22 22 \$8.22 23 Virginia \$8.69 17 \$8.69 20 \$8.69 21 Washington \$18.68 7 \$18.68 10 \$18.68 10 West Virginia \$5.50 30 \$5.50 32 \$5.50 33 Wisconsin \$2.00 49 \$2.00 49 \$2.00 49 Wyoming \$0.59 51 \$0.59 51 \$0.59 51	•	·		·			41
South Dakota \$8.50 18 \$8.50 21 \$8.50 22 Tennessee \$4.29 38 \$36.57 1 \$36.57 1 Texas \$6.01 25 \$11.64 14 \$11.64 14 Utah \$12.80 11 \$12.80 13 \$12.80 13 Vermont \$8.22 19 \$8.22 22 \$8.22 23 Virginia \$8.69 17 \$8.69 20 \$8.69 21 Washington \$18.68 7 \$18.68 10 \$18.68 10 West Virginia \$5.50 30 \$5.50 32 \$5.50 33 Wisconsin \$2.00 49 \$2.00 49 \$2.00 49 Wyoming \$0.59 51 \$0.59 51 \$0.59 51		·					
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Vermont \$8.22 19 \$8.22 22 \$8.22 23 Virginia \$8.69 17 \$8.69 20 \$8.69 21 Washington \$18.68 7 \$18.68 10 \$18.68 10 West Virginia \$5.50 30 \$5.50 32 \$5.50 33 Wisconsin \$2.00 49 \$2.00 49 \$2.00 49 Wyoming \$0.59 51 \$0.59 51 \$0.59 51							13
Virginia \$8.69 17 \$8.69 20 \$8.69 21 Washington \$18.68 7 \$18.68 10 \$18.68 10 West Virginia \$5.50 30 \$5.50 32 \$5.50 33 Wisconsin \$2.00 49 \$2.00 49 \$2.00 49 Wyoming \$0.59 51 \$0.59 51 \$0.59 51				· ·			23
Washington \$18.68 7 \$18.68 10 \$18.68 10 West Virginia \$5.50 30 \$5.50 32 \$5.50 33 Wisconsin \$2.00 49 \$2.00 49 \$2.00 49 Wyoming \$0.59 51 \$0.59 51 \$0.59 51							
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Wisconsin \$2.00 49 \$2.00 49 \$2.00 49 Wyoming \$0.59 51 \$0.59 51 \$0.59 51							33
Wyoming \$0.59 51 \$0.59 51 \$0.59							49
TOTAL US \$8.26 \$40.44 \$40.20	TOTAL US	\$8.26	J1	\$10.11	O I	\$10.30	<u> </u>

Source: Beer Institute, 2012.:Weighted average state excise tax rates based on published excise tax rates for package types, on/off premise taxes, city/local taxes, and wholesale taxes. Estimates subject to change as new data become available.



.	Effective Excise		Effective Excise Tax with Other	Dank	Effective Excise Tax with Other State and Local	Dank
State	Adjusted)	Rank	State Taxes	Rank	Taxes	Rank
Alabama	\$32.65	1	\$32.65	2	\$32.65	2
Alaska	\$27.59	3	\$27.59	5	\$27.59	5
Arizona	\$4.85	33	\$4.85	35	\$4.85	37
Arkansas	\$6.55	22	\$6.80	25	\$6.80	26
California	\$6.20	24	\$6.20	27	\$6.20	28
Colorado	\$2.48	48	\$2.48	48	\$2.48	48
Connecticut	\$7.41	20	\$7.41	23	\$7.41	25
Delaware	\$4.85	32	\$4.85	34	\$4.85	36
District of Columbia	\$2.79	44	\$2.79	45	\$2.79	45
Florida	\$18.92	7	\$18.92	10	\$18.92	10
Georgia	\$16.06	8	\$32.26	3	\$32.26	3
Hawaii	\$27.62	2	\$27.62	4	\$27.62	4
Idaho	\$5.64	27	\$5.64	29	\$5.64	32
Illinois	\$7.16	21	\$7.16	24	\$10.52	18
Indiana	\$3.57	40	\$3.57	41	\$3.57	43
Iowa	\$5.89	26	\$5.89	28	\$5.89	30
Kansas	\$5.58	28	\$5.58	30	\$5.58	33
Kentucky	\$2.50	47	\$23.92	6	\$23.92	6
Louisiana	\$10.00	14	\$10.00	17	\$11.49	15
Maine	\$10.85	13	\$10.85	16	\$10.85	17
Maryland	\$2.79	44	\$2.79	45	\$2.79	45
Massachusetts	\$3.30	41	\$3.30	42	\$3.30	44
Michigan	\$6.30	23	\$6.30	26	\$6.30	27
Minnesota	\$4.53	35	\$4.53	37	\$4.53	39
Mississippi	\$13.23	9	\$13.23	11	\$13.23	11
Missouri	\$1.86	50	\$1.86	50	\$1.86	50
Montana	\$4.30	37	\$4.30	39	\$4.30	40
Nebraska	\$9.61	15	\$9.61	18	\$9.61	19
Nevada	\$4.96	31	\$4.96	33	\$4.96	35
New Hampshire	\$9.30	16	\$9.30	19	\$9.30	20
New Jersey	\$3.72	39	\$3.72	40	\$3.72	41
New Mexico	\$12.65	11	\$12.65	13	\$12.65	13
New York	\$4.30	36	\$4.30	38	\$5.65	31
North Carolina	\$19.13	6	\$19.13	9	\$19.13	9
North Dakota	\$4.70	34	\$4.70	36	\$4.70	38
Ohio	\$5.58	29	\$5.58	31	\$6.17	29
Oklahoma	\$3.38 \$11.38	12	\$11.38	15	\$11.38	16
Oregon	\$2.60	46	\$2.60	47	\$2.60	47
Pennsylvania	\$2.00 \$2.92	43		44	\$2.00 \$7.46	24
Rhode Island	\$2.92 \$3.00	43 42	\$2.92	44		42
		42 4	\$3.00 \$23.81	43 7	\$3.69	42 7
South Carolina	\$23.81				\$23.81	
South Dakota	\$8.50 \$4.20	18	\$8.50	21	\$8.50	22
Tennessee	\$4.29	38	\$37.74	1	\$37.74	1
Texas	\$6.01	25	\$12.27	14	\$12.27	14
Utah	\$12.80	10	\$12.80	12	\$12.80	12
Vermont	\$8.22	19	\$8.22	22	\$8.22	23
Virginia	\$8.69	17	\$8.69	20	\$8.69	21
Washington	\$20.14	5	\$20.14	8	\$20.14	8
West Virginia	\$5.50	30	\$5.50	32	\$5.50	34
Wisconsin	\$2.00	49	\$2.00	49	\$2.00	49
Wyoming	\$0.59	51	\$0.59	51	\$0.59	51
TOTAL US	\$8.31		\$10.26		\$10.72	

Source: Beer Institute, 2013. Weighted average state excise tax rates based on published excise tax rates for package types, on/off premise taxes, city/local taxes, and wholesale taxes. Estimates subject to change as new data become available.



State	Tax	ctive Excise ((Volume djusted)	Rank	Tax v	tive Excise with Other te Taxes	Rank	Tax	ctive Excise with Other e and Local Taxes	Rank
Alabama	\$	32.65	1	\$	32.65	2	\$	32.65	2
Alaska	\$	27.14	3	\$	27.14	5	\$	27.14	5
Arizona	\$	4.84	34	\$	4.84	35	\$	4.84	37
Arkansas	\$	6.70	23	\$	6.93	25	\$	6.93	26
California	\$	6.20	25	\$	6.20	27	\$	6.20	28
Colorado	\$	2.48	48	\$	2.48	48	\$	2.48	48
Connecticut	\$	7.41	21	\$	7.41	23	\$	7.41	25
Delaware	\$	4.85	33	\$	4.85	34	\$	4.85	36
District of Columbia	\$	2.79	44	\$	2.79	45	\$	2.79	45
Florida	\$	18.87	7	\$	18.87	9	\$	18.87	9
Georgia	\$	15.92	8	\$	32.12	3	\$	32.12	3
Hawaii	\$	27.62	2	\$	27.62	4	\$	27.62	4
Idaho	\$	5.74	28	\$	5.74	29	\$	5.74	31
Illinois	\$	7.16	22	\$	7.16	24	\$	10.52	18
Indiana	\$	3.57	40	\$	3.57	41	\$	3.57	43
lowa	\$	5.89	27	\$	5.89	28	\$	5.89	30
Kansas	\$	5.58	29	\$	5.58	30	\$	5.58	33
Kentucky	\$	2.50	47	\$	25.32	6	\$	25.32	6
Louisiana	\$ \$	10.00	15	\$	10.00	17	\$	11.50	15
Maine	э \$	10.85	14	\$ \$	10.85	16	э \$	10.85	17
Maryland		2.79	44	\$ \$	2.79	45		2.79	45
•	\$					45 42	\$		
Massachusetts	\$	3.30	41	\$	3.30		\$	3.30	44
Michigan	\$	6.30	24	\$	6.30	26	\$	6.30	27
Minnesota	\$	4.53	36	\$	4.53	37	\$	4.53	39
Mississippi	\$	13.23	10	\$	13.23	11	\$	13.23	11
Missouri	\$	1.86	50	\$	1.86	50	\$	1.86	50
Montana	\$	4.13	38	\$	4.13	39	\$	4.13	40
Nebraska	\$	9.61	16	\$	9.61	18	\$	9.61	19
Nevada	\$	4.96	32	\$	4.96	33	\$	4.96	35
New Hampshire	\$	9.30	17	\$	9.30	19	\$	9.30	20
New Jersey	\$	3.72	39	\$	3.72	40	\$	3.72	42
New Mexico	\$	12.10	12	\$	12.10	14	\$	12.10	14
New York	\$	4.40	37	\$	4.40	38	\$	5.65	32
North Carolina	\$	19.13	6	\$	19.13	8	\$	19.13	8
North Dakota	\$	4.68	35	\$	4.68	36	\$	4.68	38
Ohio	\$	5.55	30	\$	5.55	31	\$	6.15	29
Oklahoma	\$	11.39	13	\$	11.39	15	\$	11.39	16
Oregon	\$	2.60	46	\$	2.60	47	\$	2.60	47
Pennsylvania	\$	3.04	43	\$	3.04	44	\$	7.79	24
Rhode Island	\$	3.15	42	\$	3.15	43	\$	3.84	41
South Carolina	\$	23.81	4	\$	23.81	7	\$	23.81	7
South Dakota	\$	8.50	19	\$	8.50	21	\$	8.50	22
Tennessee	\$	19.69	5	\$	36.36	1	\$	36.36	1
Texas	\$	6.02	26	\$	12.69	13	\$	12.69	13
Utah	\$	12.80	11	\$	12.80	12	\$	12.80	12
Vermont	\$	8.22	20	\$	8.22	22	\$	8.22	23
Virginia	\$	8.69	18	\$ \$	8.69	20	\$	8.69	21
Washington	\$	13.68	9	\$	13.68	10	\$	13.68	10
West Virginia	\$	5.50	31	\$	5.50	32	\$	5.50	34
Wisconsin	\$	2.00	49	\$	2.00	49	\$	2.00	49
Wyoming	\$	0.59	51	\$	0.59	51	\$	0.59	51
TOTAL US	\$	8.48		\$	10.17		\$	10.63	

Source: Beer Institute, 2014. Weighted average state excise tax rates based on published excise tax rates for package types, on/off premise taxes, city/local taxes, and wholesale taxes. Estimates subject to change as new data become available.



State	Tax	ctive Excise x (Volume djusted)	Rank	Tax w	ive Excise with Other te Taxes	Rank	Tax	ctive Excise with Other e and Local Taxes	Rank
Alabama	\$	32.91	2	\$	32.91	2	\$	32.91	2
Alaska	\$	27.14	4	\$	27.14	5	\$	27.14	5
Arizona	\$	5.00	32	\$	5.00	33	\$	5.00	35
Arkansas	\$	6.77	23	\$	7.01	25	\$	7.01	26
California	\$	6.20	25	\$	6.20	27	\$	6.20	28
Colorado	\$	2.48	48	\$	2.48	48	\$	2.48	48
Connecticut	\$	7.41	20	\$	7.41	22	\$	7.41	24
Delaware	\$	4.85	34	\$	4.85	35	\$	4.85	37
District of Columbia	\$	2.79	44	\$	2.79	45	\$	2.79	45
Florida	\$	18.33	7	\$	18.33	9	\$	18.33	9
Georgia	\$	16.23	8	\$	32.43	3	\$	32.43	3
Hawaii	\$	27.35	3	\$	27.35	4	\$	27.35	4
Idaho	\$	5.86	28	\$	5.86	29	\$	5.86	31
Illinois	\$	7.16	21	\$	7.16	23	\$	9.96	17
Indiana	\$	3.57	40	\$	3.57	41	\$	3.57	43
lowa	\$	5.89	27	\$	5.89	28	\$	5.89	30
Kansas	\$	5.58	29	\$	5.58	30	\$	5.58	32
Kentucky	\$	2.50	47	\$	25.45	6	\$	25.45	6
Louisiana	\$	10.00	14	\$	10.00	16	\$	11.50	14
Maine	э \$	10.85	13	\$ \$	10.85	15	φ \$	10.85	16
Maryland		2.79	44	\$ \$	2.79	45		2.79	45
•	\$					43 42	\$		
Massachusetts	\$	3.30	41	\$	3.30		\$	3.30	44
Michigan	\$	6.30	24	\$	6.30	26	\$	6.30	27
Minnesota	\$	4.54	36	\$	4.54	37	\$	4.54	39
Mississippi	\$	13.23	9	\$	13.23	10	\$	13.23	10
Missouri	\$	1.86	50	\$	1.86	50	\$	1.86	50
Montana	\$	4.13	38	\$	4.13	39	\$	4.13	40
Nebraska	\$	9.61	15	\$	9.61	17	\$	9.61	18
Nevada	\$	4.96	33	\$	4.96	34	\$	4.96	36
New Hampshire	\$	9.30	16	\$	9.30	18	\$	9.30	19
New Jersey	\$	3.72	39	\$	3.72	40	\$	3.72	42
New Mexico	\$	12.08	11	\$	12.08	13	\$	12.08	13
New York	\$	4.19	37	\$	4.19	38	\$	5.42	34
North Carolina	\$	19.13	6	\$	19.13	8	\$	19.13	8
North Dakota	\$	4.66	35	\$	4.66	36	\$	4.66	38
Ohio	\$	5.56	30	\$	5.56	31	\$	6.11	29
Oklahoma	\$	11.41	12	\$	11.41	14	\$	11.41	15
Oregon	\$	2.60	46	\$	2.60	47	\$	2.60	47
Pennsylvania	\$	2.85	43	\$	2.85	44	\$	7.65	23
Rhode Island	\$	3.30	41	\$	3.30	42	\$	3.99	41
South Carolina	\$	23.81	5	\$	23.81	7	\$	23.81	7
South Dakota	\$	8.50	18	\$	8.50	20	\$	8.50	21
Tennessee	\$	39.89	1	\$	39.89	1	\$	39.89	1
Texas	\$	6.02	26	\$	13.01	11	\$	13.01	11
Utah	\$	12.80	10	\$	12.80	12	\$	12.80	12
Vermont	\$	8.22	19	\$	8.22	21	\$	8.22	22
Virginia	\$	8.69	17	\$ \$	8.69	19	\$	8.69	20
Washington	\$	7.03	22	\$	7.03	24	\$	7.03	25
West Virginia	\$	5.50	31	\$	5.50	32	\$	5.50	33
Wisconsin	\$	2.00	49	\$	2.00	49	\$	2.00	49
Wyoming	\$	0.59	51	\$	0.59	51	\$	0.59	51
TOTAL US	\$	8.75		\$	10.15		\$	10.57	

Source: NBWA and Beer Institute, 2015 Weighted average state excise tax rates based on published excise tax rates for package types, on/off premise taxes, city/local taxes, and wholesale taxes. Estimates subject to change as new data become available.



	E)	Effective ccise Tax Volume		Exc with	fective ise Tax n Other		Tax w State	ive Excise with Other and Local	
State		djusted)	Rank		e Taxes	Rank		axes	Rank
Alabama	\$	33.17	2	\$	33.17	2	\$	33.17	2
Alaska	\$	26.79	4	\$	26.79	6	\$	26.79	6
Arizona	\$	4.97	32	\$	4.97	33	\$	4.97	35
Arkansas	\$	6.85	23	\$	7.08	25	\$	7.08	26
California	\$	6.20	25	\$	6.20	27	\$	6.20	28
Colorado	\$	2.48	48	\$ \$	2.48	48	\$	2.48	48
Connecticut	\$	7.41	20	\$	7.41	22	\$ \$ \$	7.41	24
Delaware	\$	4.85	34	\$	4.85	35		4.85	37
District of Columbia	\$	2.79	44	\$	2.79	45	\$ \$	2.79	45
Florida	\$	18.93	7	\$	18.93	9	\$	18.93	9
Georgia	\$	15.95	8	\$	32.18	3	\$	32.18	3
Hawaii	\$	27.32	3	\$	27.32	5	\$ \$	27.32	5
ldaho 	\$	5.69	28	\$	5.69	29		5.69	31
Illinois	\$	7.16	22	\$ \$	7.16	24	\$ \$ \$	9.97	17
Indiana	\$	3.57	40	\$	3.57	41	\$	3.57	43
lowa	\$	5.89	27	\$	5.89	28		5.89	30
Kansas	\$	5.58	29	\$ \$	5.58	30	\$ \$	5.58	33
Kentucky	\$	2.50	47	\$	27.50	4	\$	27.50	4
Louisiana	\$	10.00	14	\$	10.00	16	\$	11.50	14
Maine	\$	10.85	13	\$	10.85	15	\$	10.85	16
Maryland	\$	2.79	44	\$	2.79	45	\$ \$	2.79	45
Massachusetts	\$	3.30	41	\$	3.30	42	\$	3.30	44
Michigan	\$	6.30	24	\$	6.30	26	\$	6.30	27
Minnesota	\$ \$	4.54 13.23	36	\$ \$	4.54 13.23	37 11	\$ \$	4.54	39 11
Mississippi	\$ \$	13.23	9 50	\$ \$	13.23	50	ф	13.23 1.86	50
Missouri Montana	ъ \$	4.12	38	э \$	4.12	39	\$ \$	4.12	40
Nebraska	э \$	9.61	30 15	э \$	4.12 9.61	39 17	Φ	9.61	40 18
Nevada	ъ \$	4.96	33	э \$	4.96	34	\$ \$	4.96	36
New Hampshire	э \$	9.30	აა 16	э \$	9.30	3 4 18	\$ \$	9.30	36 19
New Jersey	ъ \$	3.72	39		3.72	40	Φ	3.72	42
New Mexico	э \$	11.88	39 11	\$ \$	11.88	13	\$ \$ \$	11.88	13
New York	э \$	4.34	37	\$ \$	4.34	38	Φ	5.62	32
North Carolina	\$	19.13	6	\$	19.13	8	ψ ¢	19.13	8
North Dakota	\$	4.66	35	\$	4.66	36	\$ \$	4.66	38
Ohio	\$	5.56	30	\$	5.56	31	\$ \$	6.10	29
Oklahoma	\$	11.41	12	\$	11.41	14	\$	11.41	15
Oregon	\$	2.60	46	\$	2.60	47	\$ \$	2.60	47
Pennsylvania	\$	3.03	43	\$	3.03	44	\$ \$	7.79	23
Rhode Island	\$	3.30	41	\$	3.30	42	\$ \$	3.99	41
South Carolina	\$	23.81	5		23.81	7	\$	23.81	7
South Dakota	\$	8.50	18	φ	8.50	20	φ	8.50	, 21
Tennessee	\$	39.89	1	\$ \$ \$	39.89	1	\$ \$ \$ \$ \$ \$ \$ \$	39.89	1
Texas	\$	6.02	26	Φ	13.60	10	\$	13.60	10
Utah	\$	12.80	10	φ \$	12.80	12	φ \$	12.80	12
Vermont	\$	8.22	19	\$ \$ \$ \$ \$	8.22	21	φ \$	8.22	22
Virginia	\$	8.68	17	φ \$	8.68	19	φ \$	8.68	20
Washington	\$	7.35	21	φ \$	7.35	23	φ \$	7.35	25
West Virginia	\$	5.50	31	φ \$	5.50	32	φ \$	5.50	34
Wisconsin	\$	2.00	49	\$	2.00	49	\$	2.00	49
Wyoming	\$	0.59	51	\$ \$	0.59	51	\$	0.59	51
TOTAL US	\$	8.80	01	\$	10.29	01	\$	10.71	

Source: NBWA and Beer Institute, 2016. Weighted average state excise tax rates based on published excise tax rates for package types, on/off premise taxes, city/local taxes, and wholesale taxes. Estimates subject to change as new data become available.



Alabama		Effective Excise Tax (Volume			Exci with	ective se Tax Other		Effec Tax v State		
Alaska \$ 26,43 4 \$ 26,43 5 \$ 26,43 5 Arizona \$ 4,96 32 \$ 4,96 33 \$ 4,96 25 Arkansas \$ 6,20 25 \$ 6,20 28 6,20 27 \$ 6,20 28 Colorado \$ 6,20 25 \$ 6,20 27 \$ 6,20 28 Connecticut \$ 7,41 20 \$ 7,41 22 \$ 7,41 24 Delaware \$ 4,85 34 \$ 4,85 35 \$ 4,85 37 District of Columbia \$ 2,79 44 \$ 2,79 45 \$ 2,79 45 Florida \$ 18,87 7 \$ 18,87 9 \$ 18,87 9 Howaii \$ 2,722 3 \$ 2,732 4			<u> </u>							
Arizona \$ 4.96 32 \$ 4.96 25 \$ 6.96 25 \$ 6.96 26 California \$ 6.20 25 \$ 6.20 27 \$ 6.20 28 Colorado \$ 2.48 48 \$ 2.48 48 \$ 2.48 48 Connecticut \$ 7.41 20 \$ 7.41 22 \$ 7.41 22 \$ 7.41 22 \$ 7.41 22 \$ 7.41 22 \$ 7.41 22 \$ 7.41 22 \$ 7.41 22 \$ 7.41 22 \$ 7.41 22 \$ 7.41 22 7.79 45 \$ 1.887 9 \$ 1.887 9 \$ 1.887 9 \$ 1.887 9 \$ 1.887 9 \$ 1.887 9 \$ 1.850 1.9 1.8 1.8 2.1	7 11 61 61 11 161				\$					
Arkansas \$ 6.74 23 \$ 6.96 25 \$ 6.96 26 California \$ 6.20 25 \$ 6.20 27 \$ 6.20 28 Colorado \$ 2.48 48 \$ 2.48 48 \$ 2.48 48 Connecticut \$ 7.41 20 \$ 7.41 22 \$ 7.41 22 Delaware \$ 4.85 34 \$ 4.85 35 \$ 4.85 37 District of Columbia \$ 2.79 44 \$ 2.79 45 \$ 2.73 41		\$						\$		
California								\$		
Colorado \$ 2,48					\$			\$		
Connecticut \$ 7.41 20 \$ 7.41 22 \$ 7.41 23 37 Delaware \$ 4.85 34 \$ 4.85 35 \$ 4.85 37 District of Columbia \$ 18.87 7 \$ 18.87 9 \$ 5.87 8 \$ 27.32 4 \$ 27.32 4 \$ 27.32 4 \$ 27.32 4 \$ 27.32 4 \$ 27.32 4 \$ 25.87 6 \$ 25.87	-	\$			\$			\$		
District of Columbia \$ 2.79	-									
District of Columbia \$ 2.79	•				\$			\$		
Florida					\$			\$		
Georgia \$ 15.67 8 \$ 31.90 3 \$ 31.90 3										
Hawaii					\$			\$		
Idaho	•	\$			\$			\$		
Illinois					\$		-			-
Iowa		\$			\$			\$		
Iowa		\$			\$			\$		
Kansas \$ 5.58 29 \$ 5.58 30 \$ 25.78 6 Louisiana \$ 10.00 14 \$ 10.00 16 \$ 11.50 14 Maine \$ 10.85 13 \$ 10.85 15 \$ 10.85 16 Maryland \$ 2.79 44 \$ 2.79 45 \$ 2.79 45 Massachusetts \$ 3.30 41 \$ 3.30 42 \$ 3.30 44 Michigan \$ 6.30 24 \$ 6.30 26 \$ 6.30 27 Minnesota \$ 4.53 36 \$ 4.53 37 \$ 4.53 39 Mississippi \$ 13.23 9 \$ 13.23 11 \$ 13.23 11 Missouri \$ 1.86 50 \$ 1.86 50 \$ 1.86 50 \$ 1.86 50 Montana \$ 4.00 38 \$ 4.00 39 \$ 4.00 40 Nebraska \$ 9.61 15 \$ 9.61 17 \$ 9.61 18 New Hampshire	Indiana				\$			\$		
Louisiana	lowa	\$			\$			\$		
Louisiana	Kansas	\$		29	\$		30	\$	5.58	33
Maine \$ 10.85 13 \$ 10.85 15 \$ 10.85 16 Maryland \$ 2.79 44 \$ 2.79 45 \$ 2.79 45 Massachusetts \$ 3.30 41 \$ 3.30 42 \$ 3.30 44 Michigan \$ 6.30 24 \$ 6.30 26 \$ 6.30 27 Minnesota \$ 4.53 36 \$ 4.53 37 \$ 4.53 39 Missouri \$ 1.86 50 \$ 1.86 50 \$ 1.86 50 \$ 1.86 50 Montana \$ 4.00 38 \$ 4.00 39 \$ 4.00 40 Nebraska \$ 9.61 15 \$ 9.61 17 \$ 9.61 18 New Hampshire \$ 9.30 16 \$ 9.30 18 \$ 9.30 19 New Jersey \$ 3.72 39 \$ 3.72 40 \$ 3.72 42 New Mexico \$ 11.86 11 \$ 11.86 13 \$ 11.86 13 \$ 11.86 13	Kentucky			47	\$					
Maryland \$ 2.79 44 \$ 2.79 45 \$ 2.79 45 Massachusetts \$ 3.30 41 \$ 3.30 42 \$ 3.30 44 Michigan \$ 6.30 24 \$ 6.30 26 \$ 6.30 27 Minnesota \$ 4.53 36 \$ 4.53 37 \$ 4.53 39 Mississippi \$ 13.23 9 \$ 13.23 11 \$ 13.23 11 Missouri \$ 1.86 50 \$ 1.86 50 \$ 1.86 50 Montana \$ 4.00 38 \$ 4.00 39 \$ 4.00 40 Nebraska \$ 9.61 15 \$ 9.61 17 \$ 9.61 18 Nevada \$ 4.96 33 \$ 4.96 34 \$ 4.96 36 New Hampshire \$ 9.30 16 \$ 9.30 18 \$ 9.30 19 New Mexico \$ 11.86 11 \$ 11.86 13 \$ 11.86 13 New York \$ 4.38 37	Louisiana		10.00	14	\$	10.00		\$	11.50	
Massachusetts \$ 3.30 41 \$ 3.30 42 \$ 6.30 24 Michigan \$ 6.30 24 \$ 6.30 26 \$ 6.30 27 Minnesota \$ 4.53 36 \$ 4.53 37 \$ 4.53 39 Mississippi \$ 13.23 9 \$ 13.23 11 \$ 13.23 11 Missouri \$ 1.86 50 \$ 1.86 50 \$ 1.86 50 Montana \$ 4.00 38 \$ 4.00 39 \$ 4.00 40 Nebraska \$ 9.61 15 \$ 9.61 17 \$ 9.61 18 Nevada \$ 4.96 33 \$ 4.96 34 \$ 4.96 36 New Jersey \$ 3.72 39 \$ 3.72 40 \$ 3.72 42 New Mexico \$ 11.86 11 \$ 11.86 13 \$ 11.86 13 \$ 11.86 13 \$ 11.86 13 \$ 11.86 13 \$ 11.86 13 \$ 11.86 13 \$ 11.86 13	Maine		10.85	13	\$	10.85	15		10.85	16
Michigan \$ 6.30 24 \$ 6.30 26 \$ 6.30 27 Minnesota \$ 4.53 36 \$ 4.53 37 \$ 4.53 39 Mississippi \$ 13.23 9 \$ 13.23 11 \$ 13.23 11 Missouri \$ 1.86 50 \$ 1.86 50 \$ 1.86 50 Montana \$ 4.00 38 \$ 4.00 39 \$ 4.00 40 Nebraska \$ 9.61 15 \$ 9.61 17 \$ 9.61 18 Nevada \$ 4.96 33 \$ 4.96 34 \$ 4.96 36 New Hampshire \$ 9.30 16 \$ 9.30 18 \$ 9.30 19 New Jersey \$ 3.72 39 \$ 3.72 40 \$ 3.72 42 New Mexico \$ 11.86 11 \$ 11.86 13 \$ 11.86 13 Nerth Carolina \$ 19.13 6 \$ 19.13 8 \$ 19.13 8 North Dakota \$ 4.66 3			2.79	44	\$	2.79	45	\$	2.79	45
Minesota \$ 4.53 36 \$ 4.53 37 \$ 4.53 39 Mississippi \$ 13.23 9 \$ 13.23 11 \$ 13.23 11 Missouri \$ 1.86 50 \$ 1.86 50 \$ 1.86 50 Montana \$ 4.00 38 \$ 4.00 39 \$ 4.00 40 Nebraska \$ 9.61 15 \$ 9.61 17 \$ 9.61 18 Nevada \$ 4.96 33 \$ 4.96 34 \$ 4.96 36 New Hampshire \$ 9.30 16 \$ 9.30 18 \$ 9.30 19 New Jersey \$ 3.72 39 \$ 3.72 40 \$ 3.72 42 New Wexico \$ 11.86 11 \$ 11.86 13 \$ 11.86 13 New York \$ 4.38 37 \$ 4.38 38 \$ 5.65 32 North Carolina \$ 19.13 6 \$ 19.13 8 \$ 19.13 8 North Dakota \$ 4.66 35	Massachusetts	\$	3.30	41	\$	3.30	42	\$	3.30	44
Minesota \$ 4.53 36 \$ 4.53 37 \$ 4.53 39 Mississippi \$ 13.23 9 \$ 13.23 11 \$ 13.23 11 Missouri \$ 1.86 50 \$ 1.86 50 \$ 1.86 50 Montana \$ 4.00 38 \$ 4.00 39 \$ 4.00 40 Nebraska \$ 9.61 15 \$ 9.61 17 \$ 9.61 18 Nevada \$ 4.96 33 \$ 4.96 34 \$ 4.96 36 New Hampshire \$ 9.30 16 \$ 9.30 18 \$ 9.30 19 New Jersey \$ 3.72 39 \$ 3.72 40 \$ 3.72 42 New Wexico \$ 11.86 11 \$ 11.86 13 \$ 11.86 13 New York \$ 4.38 37 \$ 4.38 38 \$ 5.65 32 North Carolina \$ 19.13 6 \$ 19.13 8 \$ 19.13 8 North Dakota \$ 4.66 35	Michigan	\$	6.30	24	\$	6.30	26	\$	6.30	27
Missouri \$ 1.86 50 \$ 1.86 50 \$ 1.86 50 Montana \$ 4.00 38 \$ 4.00 39 \$ 4.00 40 Nebraska \$ 9.61 15 \$ 9.61 17 \$ 9.61 18 Nevada \$ 4.96 33 \$ 4.96 34 \$ 4.96 36 New Hampshire \$ 9.30 16 \$ 9.30 18 \$ 9.30 19 New Jersey \$ 3.72 39 \$ 3.72 40 \$ 3.72 42 New Mexico \$ 11.86 11 \$ 11.86 13 \$ 11.86 13 New York \$ 4.38 37 \$ 4.38 38 \$ 5.65 32 North Carolina \$ 19.13 6 \$ 19.13 8 \$ 19.13 8 North Dakota \$ 4.66 35 \$ 4.66 36 \$ 4.66 38 Ohio \$ 5.56 30 \$ 5.56 31 \$ 6.10 29 Oklahoma \$ 11.42 12	Minnesota		4.53	36	\$	4.53	37	\$	4.53	39
Montana \$ 4.00 38 \$ 4.00 39 \$ 4.00 40 Nebraska \$ 9.61 15 \$ 9.61 17 \$ 9.61 18 Nevada \$ 4.96 33 \$ 4.96 34 \$ 4.96 36 New Hampshire \$ 9.30 16 \$ 9.30 18 \$ 9.30 19 New Jersey \$ 3.72 39 \$ 3.72 40 \$ 3.72 42 New Mexico \$ 11.86 11 \$ 11.86 13 \$ 11.86 13 New York \$ 4.38 37 \$ 4.38 38 \$ 5.65 32 North Carolina \$ 19.13 6 \$ 19.13 8 \$ 19.13 8 North Dakota \$ 4.66 35 \$ 4.66 36 \$ 4.66 38 Ohio \$ 5.56 30 \$ 5.56 31 \$ 6.10 29 Oklahoma \$ 11.42 12 \$ 11.42 14 \$ 11.42 15 Oregon \$ 2.60 46	Mississippi	\$	13.23	9	\$	13.23	11	\$	13.23	11
Montana \$ 4.00 38 \$ 4.00 39 \$ 4.00 40 Nebraska \$ 9.61 15 \$ 9.61 17 \$ 9.61 18 Nevada \$ 4.96 33 \$ 4.96 34 \$ 4.96 36 New Hampshire \$ 9.30 16 \$ 9.30 18 \$ 9.30 19 New Jersey \$ 3.72 39 \$ 3.72 40 \$ 3.72 42 New Mexico \$ 11.86 11 \$ 11.86 13 \$ 11.86 13 New York \$ 4.38 37 \$ 4.38 38 \$ 5.65 32 North Carolina \$ 19.13 6 \$ 19.13 8 \$ 19.13 8 North Dakota \$ 4.66 35 \$ 4.66 36 \$ 4.66 38 Ohio \$ 5.56 30 \$ 5.56 31 \$ 6.10 29 Oklahoma \$ 11.42 12 \$ 11.42 14 \$ 11.42 15 Oregon \$ 2.60 46	Missouri		1.86	50	\$	1.86	50	\$	1.86	50
Nevada \$ 4.96 33 \$ 4.96 34 \$ 4.96 36 New Hampshire \$ 9.30 16 \$ 9.30 18 \$ 9.30 19 New Jersey \$ 3.72 39 \$ 3.72 40 \$ 3.72 42 New Mexico \$ 11.86 11 \$ 11.86 13 \$ 11.86 13 New York \$ 4.38 37 \$ 4.38 38 \$ 5.65 32 North Carolina \$ 19.13 6 \$ 19.13 8 \$ 19.13 8 North Dakota \$ 4.66 35 \$ 4.66 36 \$ 4.66 38 Ohio \$ 5.56 30 \$ 5.56 31 \$ 6.10 29 Oklahoma \$ 11.42 12 \$ 11.42 14 \$ 11.42 15 Oregon \$ 2.60 46 \$ 2.60 47 \$ 2.60 47 Pennsylvania \$ 2.96 43 \$ 2.96 44 \$ 7.71 23 Rhode Island \$ 3.30 4	Montana	\$	4.00	38	\$	4.00	39	\$	4.00	40
Nevada \$ 4.96 33 \$ 4.96 34 \$ 4.96 36 New Hampshire \$ 9.30 16 \$ 9.30 18 \$ 9.30 19 New Jersey \$ 3.72 39 \$ 3.72 40 \$ 3.72 42 New Mexico \$ 11.86 11 \$ 11.86 13 \$ 11.86 13 New York \$ 4.38 37 \$ 4.38 38 \$ 5.65 32 North Carolina \$ 19.13 6 \$ 19.13 8 \$ 19.13 8 North Dakota \$ 4.66 35 \$ 4.66 36 \$ 4.66 38 Ohio \$ 5.56 30 \$ 5.56 31 \$ 6.10 29 Oklahoma \$ 11.42 12 \$ 11.42 14 \$ 11.42 15 Oregon \$ 2.60 46 \$ 2.60 47 \$ 2.60 47 Pennsylvania \$ 2.96 43 \$ 2.96 44 \$ 7.71 23 Rhode Island \$ 3.30 4	Nebraska	\$	9.61	15	\$	9.61	17	\$	9.61	18
New Mexico \$ 11.86 11 \$ 11.86 13 \$ 11.86 13 New York \$ 4.38 37 \$ 4.38 38 \$ 5.65 32 North Carolina \$ 19.13 6 \$ 19.13 8 \$ 19.13 8 North Dakota \$ 4.66 35 \$ 4.66 36 \$ 4.66 38 Ohio \$ 5.56 30 \$ 5.56 31 \$ 6.10 29 Oklahoma \$ 11.42 12 \$ 11.42 14 \$ 11.42 15 Oregon \$ 2.60 46 \$ 2.60 47 \$ 2.60 47 Pennsylvania \$ 2.96 43 \$ 2.96 44 \$ 7.71 23 Rhode Island \$ 3.30 42 \$ 3.30 43 \$ 3.99 41 South Carolina \$ 23.81 5 \$ 23.81 7 \$ 23.81 7 South Dakota \$ 8.50 18 \$ 8.50 20 \$ 8.50 21 Texas \$ 6.02 <td< td=""><td>Nevada</td><td>\$</td><td>4.96</td><td>33</td><td>\$</td><td>4.96</td><td>34</td><td>\$</td><td>4.96</td><td>36</td></td<>	Nevada	\$	4.96	33	\$	4.96	34	\$	4.96	36
New Mexico \$ 11.86 11 \$ 11.86 13 \$ 11.86 13 New York \$ 4.38 37 \$ 4.38 38 \$ 5.65 32 North Carolina \$ 19.13 6 \$ 19.13 8 \$ 19.13 8 North Dakota \$ 4.66 35 \$ 4.66 36 \$ 4.66 38 Ohio \$ 5.56 30 \$ 5.56 31 \$ 6.10 29 Oklahoma \$ 11.42 12 \$ 11.42 14 \$ 11.42 15 Oregon \$ 2.60 46 \$ 2.60 47 \$ 2.60 47 Pennsylvania \$ 2.96 43 \$ 2.96 44 \$ 7.71 23 Rhode Island \$ 3.30 42 \$ 3.30 43 \$ 3.99 41 South Carolina \$ 23.81 5 \$ 23.81 7 \$ 23.81 7 South Dakota \$ 8.50 18 \$ 8.50 20 \$ 8.50 21 Texas \$ 6.02 <td< td=""><td>New Hampshire</td><td>\$</td><td>9.30</td><td>16</td><td>\$</td><td>9.30</td><td>18</td><td>\$</td><td>9.30</td><td>19</td></td<>	New Hampshire	\$	9.30	16	\$	9.30	18	\$	9.30	19
New Mexico \$ 11.86 11 \$ 11.86 13 \$ 11.86 13 New York \$ 4.38 37 \$ 4.38 38 \$ 5.65 32 North Carolina \$ 19.13 6 \$ 19.13 8 \$ 19.13 8 North Dakota \$ 4.66 35 \$ 4.66 36 \$ 4.66 38 Ohio \$ 5.56 30 \$ 5.56 31 \$ 6.10 29 Oklahoma \$ 11.42 12 \$ 11.42 14 \$ 11.42 15 Oregon \$ 2.60 46 \$ 2.60 47 \$ 2.60 47 Pennsylvania \$ 2.96 43 \$ 2.96 44 \$ 7.71 23 Rhode Island \$ 3.30 42 \$ 3.30 43 \$ 3.99 41 South Carolina \$ 23.81 5 \$ 23.81 7 \$ 23.81 7 South Dakota \$ 8.50 18 \$ 8.50 20 \$ 8.50 21 Texas \$ 6.02 <td< td=""><td>New Jersey</td><td></td><td>3.72</td><td>39</td><td>\$</td><td>3.72</td><td>40</td><td>\$</td><td>3.72</td><td>42</td></td<>	New Jersey		3.72	39	\$	3.72	40	\$	3.72	42
North Carolina \$ 19.13 6 \$ 19.13 8 \$ 19.13 8 North Dakota \$ 4.66 35 \$ 4.66 36 \$ 4.66 38 Ohio \$ 5.56 30 \$ 5.56 31 \$ 6.10 29 Oklahoma \$ 11.42 12 \$ 11.42 14 \$ 11.42 15 Oregon \$ 2.60 46 \$ 2.60 47 \$ 2.60 47 Pennsylvania \$ 2.96 43 \$ 2.96 44 \$ 7.71 23 Rhode Island \$ 3.30 42 \$ 3.30 43 \$ 3.99 41 South Carolina \$ 23.81 5 \$ 23.81 7 \$ 23.81 7 South Dakota \$ 8.50 18 \$ 8.50 20 \$ 8.50 21 Tennessee \$ 39.89 1 \$ 39.89 1 \$ 39.89 1 \$ 39.89 1 Texas \$ 6.02 26 \$ 13.63 10 \$ 13.63 10 Utah <td>New Mexico</td> <td></td> <td>11.86</td> <td>11</td> <td></td> <td>11.86</td> <td>13</td> <td></td> <td>11.86</td> <td>13</td>	New Mexico		11.86	11		11.86	13		11.86	13
North Carolina \$ 19.13 6 \$ 19.13 8 \$ 19.13 8 North Dakota \$ 4.66 35 \$ 4.66 36 \$ 4.66 38 Ohio \$ 5.56 30 \$ 5.56 31 \$ 6.10 29 Oklahoma \$ 11.42 12 \$ 11.42 14 \$ 11.42 15 Oregon \$ 2.60 46 \$ 2.60 47 \$ 2.60 47 Pennsylvania \$ 2.96 43 \$ 2.96 44 \$ 7.71 23 Rhode Island \$ 3.30 42 \$ 3.30 43 \$ 3.99 41 South Carolina \$ 23.81 5 \$ 23.81 7 \$ 23.81 7 South Dakota \$ 8.50 18 \$ 8.50 20 \$ 8.50 21 Tennessee \$ 39.89 1 \$ 39.89 1 \$ 39.89 1 \$ 39.89 1 Texas \$ 6.02 26 \$ 13.63 10 \$ 13.63 10 Utah <td>New York</td> <td></td> <td>4.38</td> <td>37</td> <td>\$</td> <td>4.38</td> <td>38</td> <td>\$</td> <td>5.65</td> <td>32</td>	New York		4.38	37	\$	4.38	38	\$	5.65	32
North Dakota \$ 4.66 35 \$ 4.66 36 \$ 4.66 38 Ohio \$ 5.56 30 \$ 5.56 31 \$ 6.10 29 Oklahoma \$ 11.42 12 \$ 11.42 14 \$ 11.42 15 Oregon \$ 2.60 46 \$ 2.60 47 \$ 2.60 47 Pennsylvania \$ 2.96 43 \$ 2.96 44 \$ 7.71 23 Rhode Island \$ 3.30 42 \$ 3.30 43 \$ 3.99 41 South Carolina \$ 23.81 5 \$ 23.81 7 \$ 23.81 7 South Dakota \$ 8.50 18 \$ 8.50 20 \$ 8.50 21 Tennessee \$ 39.89 1 \$ 39.89 1 \$ 39.89 1 \$ 39.89 1 Texas \$ 6.02 26 \$ 13.63 10 \$ 13.63 10 Utah \$ 12.80 10 \$ 12.80 12 \$ 12.80 12 Vermont	North Carolina	\$	19.13	6	\$	19.13	8	\$	19.13	8
Ohio \$ 5.56 30 \$ 5.56 31 \$ 6.10 29 Oklahoma \$ 11.42 12 \$ 11.42 14 \$ 11.42 15 Oregon \$ 2.60 46 \$ 2.60 47 \$ 2.60 47 Pennsylvania \$ 2.96 43 \$ 2.96 44 \$ 7.71 23 Rhode Island \$ 3.30 42 \$ 3.30 43 \$ 3.99 41 South Carolina \$ 23.81 5 \$ 23.81 7 \$ 23.81 7 South Dakota \$ 8.50 18 \$ 8.50 20 \$ 8.50 21 Tennessee \$ 39.89 1 \$ 39.89 1 \$ 39.89 1 \$ 39.89 1 \$ 39.89 1 \$ 39.89 1 \$	North Dakota		4.66	35		4.66	36		4.66	38
Oklahoma \$ 11.42 12 \$ 11.42 14 \$ 11.42 15 Oregon \$ 2.60 46 \$ 2.60 47 \$ 2.60 47 Pennsylvania \$ 2.96 43 \$ 2.96 44 \$ 7.71 23 Rhode Island \$ 3.30 42 \$ 3.30 43 \$ 3.99 41 South Carolina \$ 23.81 5 \$ 23.81 7 \$ 23.81 7 South Dakota \$ 8.50 18 \$ 8.50 20 \$ 8.50 21 Tennessee \$ 39.89 1 \$ 39.89 1 \$ 39.89 1 Texas \$ 6.02 26 \$ 13.63 10 \$ 13.63 10 Utah \$ 12.80 10 \$ 12.80 12 \$ 12.80 12 Vermont \$ 8.22 19 \$ 8.22 21 \$ 8.22 22 Virginia \$ 8.68 17 \$ 8.68 19 \$ 8.68 20 Washington \$ 7.15 22	Ohio		5.56	30	\$	5.56	31	\$	6.10	29
Oregon \$ 2.60 46 \$ 2.60 47 \$ 2.60 47 Pennsylvania \$ 2.96 43 \$ 2.96 44 \$ 7.71 23 Rhode Island \$ 3.30 42 \$ 3.30 43 \$ 3.99 41 South Carolina \$ 23.81 5 \$ 23.81 7 \$ 23.81 7 South Dakota \$ 8.50 18 \$ 8.50 20 \$ 8.50 21 Tennessee \$ 39.89 1 \$ 39.89 1 \$ 39.89 1 \$ 39.89 1 \$ 39.89 1 \$ 39.89 1 \$ 39.89 1 \$ 39.89 1 \$ 39.89 1 \$ 39.89 1 \$ 39.89 1 \$ 39.89 1 \$ 13.63 10 \$ 12.80 12 </td <td>Oklahoma</td> <td></td> <td>11.42</td> <td>12</td> <td>\$</td> <td>11.42</td> <td>14</td> <td>\$</td> <td>11.42</td> <td>15</td>	Oklahoma		11.42	12	\$	11.42	14	\$	11.42	15
Pennsylvania \$ 2.96 43 \$ 2.96 44 \$ 7.71 23 Rhode Island \$ 3.30 42 \$ 3.30 43 \$ 3.99 41 South Carolina \$ 23.81 5 \$ 23.81 7 \$ 23.81 7 South Dakota \$ 8.50 18 \$ 8.50 20 \$ 8.50 21 Tennessee \$ 39.89 1 \$ 39.89 1 \$ 39.89 1 \$ 39.89 1 Texas \$ 6.02 26 \$ 13.63 10 \$ 13.63 10 Utah \$ 12.80 10 \$ 12.80 12 \$ 12.80 12 Vermont \$ 8.22 19 \$ 8.22 21 \$ 8.22 22 Virginia \$ 8.68 17 \$ 8.68 19 \$ 8.68 20 Washington \$ 7.15 22 \$ 7.15 24 \$ 7.15 25 West Virginia \$ 5.50 31 \$ 5.50 32 \$ 5.50 34 Wisconsin	Oregon		2.60	46		2.60	47		2.60	47
Rhode Island \$ 3.30 42 \$ 3.30 43 \$ 3.99 41 South Carolina \$ 23.81 5 \$ 23.81 7 \$ 23.81 7 South Dakota \$ 8.50 18 \$ 8.50 20 \$ 8.50 21 Tennessee \$ 39.89 1 \$ 39.89 1 \$ 39.89 1 Texas \$ 6.02 26 \$ 13.63 10 \$ 13.63 10 Utah \$ 12.80 10 \$ 12.80 12 \$ 12.80 12 Vermont \$ 8.22 19 \$ 8.22 21 \$ 8.22 22 Virginia \$ 8.68 17 \$ 8.68 19 \$ 8.68 20 Washington \$ 7.15 22 \$ 7.15 24 \$ 7.15 25 West Virginia \$ 5.50 31 \$ 5.50 32 \$ 5.50 34 Wisconsin \$ 0.59 51 \$ 0.59 51 \$ 0.59 51	Pennsylvania		2.96	43	\$	2.96	44	\$	7.71	23
South Dakota \$ 8.50 18 \$ 8.50 20 \$ 8.50 21 Tennessee \$ 39.89 1 \$ 39.89 1 \$ 39.89 1 Texas \$ 6.02 26 \$ 13.63 10 \$ 13.63 10 Utah \$ 12.80 10 \$ 12.80 12 \$ 12.80 12 Vermont \$ 8.22 19 \$ 8.22 21 \$ 8.22 22 Virginia \$ 8.68 17 \$ 8.68 19 \$ 8.68 20 Washington \$ 7.15 22 \$ 7.15 24 \$ 7.15 25 West Virginia \$ 5.50 31 \$ 5.50 32 \$ 5.50 34 Wisconsin \$ 2.00 49 \$ 2.00 49 \$ 2.00 49 Wyoming \$ 0.59 51 \$ 0.59 51 \$ 0.59 51	Rhode Island		3.30	42		3.30	43		3.99	41
South Dakota \$ 8.50 18 \$ 8.50 20 \$ 8.50 21 Tennessee \$ 39.89 1 \$ 39.89 1 \$ 39.89 1 Texas \$ 6.02 26 \$ 13.63 10 \$ 13.63 10 Utah \$ 12.80 10 \$ 12.80 12 \$ 12.80 12 Vermont \$ 8.22 19 \$ 8.22 21 \$ 8.22 22 Virginia \$ 8.68 17 \$ 8.68 19 \$ 8.68 20 Washington \$ 7.15 22 \$ 7.15 24 \$ 7.15 25 West Virginia \$ 5.50 31 \$ 5.50 32 \$ 5.50 34 Wisconsin \$ 2.00 49 \$ 2.00 49 \$ 2.00 49 Wyoming \$ 0.59 51 \$ 0.59 51 \$ 0.59 51	South Carolina	\$	23.81	5	\$	23.81	7	\$	23.81	7
Tennessee \$ 39.89 1 \$ 39.89 1 \$ 39.89 1 Texas \$ 6.02 26 \$ 13.63 10 \$ 13.63 10 Utah \$ 12.80 10 \$ 12.80 12 \$ 12.80 12 Vermont \$ 8.22 19 \$ 8.22 21 \$ 8.22 22 Virginia \$ 8.68 17 \$ 8.68 19 \$ 8.68 20 Washington \$ 7.15 22 \$ 7.15 24 \$ 7.15 25 West Virginia \$ 5.50 31 \$ 5.50 32 \$ 5.50 34 Wisconsin \$ 2.00 49 \$ 2.00 49 \$ 2.00 49 Wyoming \$ 0.59 51 \$ 0.59 51 \$ 0.59 51		\$			\$			\$		
Wyoming \$ 0.59 51 \$ 0.59 51 \$ 0.59 51		\$			\$			\$		
Wyoming \$ 0.59 51 \$ 0.59 51 \$ 0.59 51		\$			\$			\$		
Wyoming \$ 0.59 51 \$ 0.59 51 \$ 0.59 51		\$			\$			\$		
Wyoming \$ 0.59 51 \$ 0.59 51 \$ 0.59 51	-	\$			\$			\$		
Wyoming \$ 0.59 51 \$ 0.59 51 \$ 0.59 51		\$			\$			\$		
Wyoming \$ 0.59 51 \$ 0.59 51 \$ 0.59 51		\$			\$			\$		
Wyoming \$ 0.59 51 \$ 0.59 51 \$ 0.59 51		\$			\$			\$		
Wyoming \$ 0.59 51 \$ 0.59 51 \$ 0.59 51		\$			\$			\$		
101ALUS \$ 8.82 \$ 10.32 \$ 10.75	TOTAL US	\$	8.82			10.32		\$	10.75	

Source: NBWA and Beer Institute, 2016. Weighted average state excise tax rates based on published excise tax rates for package types, on/off premise taxes, city/local taxes, and wholesale taxes. Estimates subject to change as new data become available.



	Effective Excise Tax (Volume				fective ise Tax n Other		Tax v	tive Excise vith Other and Local	
State	A	djusted)	Rank		e Taxes	Rank		Taxes	Rank
Alabama	\$	33.17	2	\$	33.17	2	\$	33.17	2
Alaska	\$	26.43	4	\$	26.43	5	\$	26.43	5
Arizona	\$	4.98	33	\$	4.98	34	\$	4.98	36
Arkansas	\$	6.74	24	\$	6.96	26	\$	6.96	27
California	\$	6.20	26	\$	6.20	28	\$ \$	6.20	29
Colorado	\$	2.48	48	\$	2.48	48	\$	2.48	48
Connecticut	\$	7.41	20	\$	7.41	22	\$	7.41	24
Delaware	\$	7.05	23	\$ \$	7.05	25	\$ \$ \$	7.05	26
District of Columbia	\$	2.79	44	\$	2.79	45	\$	2.79	45
Florida	\$	18.89	7	\$	18.89	9	\$	18.89	9
Georgia	\$	16.17	8	\$ \$	32.41	3	\$ \$ \$	32.41	3
Hawaii	\$	27.32	3	\$	27.32	4	\$	27.32	4
Idaho	\$	5.87	29	\$	5.87	30	\$	5.87	32
Illinois	\$	7.16	21	\$	7.16	23	\$ \$ \$	9.97	17
Indiana	\$	3.57	40	\$ \$	3.57	41	\$	3.57	43
lowa	\$	5.89	28	\$	5.89	29	\$	5.89	31
Kansas	\$	5.58	30	\$	5.58	31	\$	5.58	34
Kentucky	\$	2.50	47	\$	26.24	6	\$ \$ \$	26.24	6
Louisiana	\$	12.50	11	\$	12.50	13		14.00	10
Maine	\$	10.85	14	\$	10.85	16	\$ \$	10.85	16
Maryland	\$	2.79	44	\$	2.79	45		2.79	45
Massachusetts	\$	3.30	41	\$	3.30	42	\$ \$	3.30	44
Michigan	\$	6.30	25	\$	6.30	27	\$	6.30	28
Minnesota	\$	4.53	36	\$	4.53	37	\$	4.53	39
Mississippi	\$	13.23	9	\$	13.23	11	\$ \$	13.23	12
Missouri	\$	1.86	50	\$	1.86	50	\$	1.86	50
Montana	\$	3.95	38		3.95	39	\$	3.95	41
Nebraska	\$	9.61	15	\$ \$	9.61	17	\$ \$	9.61	18
Nevada	\$	4.96	34	\$	4.96	35	\$	4.96	37
New Hampshire	\$	9.30	16	\$	9.30	18	\$ \$ \$	9.30	19
New Jersey	\$	3.72	39	\$	3.72	40	\$	3.72	42
New Mexico	\$	11.86	12		11.86	14		11.86	14
New York	\$	4.45	37	\$ \$	4.45	38	\$ \$ \$	5.74	33
North Carolina	\$	19.13	6	\$	19.13	8	\$	19.13	8
North Dakota	\$	4.66	35	\$	4.66	36		4.66	38
Ohio	\$	5.56	31	\$	5.56	32	\$ \$	6.10	30
Oklahoma	\$	11.42	13	\$	11.42	15	\$	11.42	15
Oregon	\$	2.60	46	\$	2.60	47		2.60	47
Pennsylvania	\$	3.02	43	\$	3.02	44	\$ \$	7.78	23
Rhode Island	\$	3.30	41	\$	3.30	42	\$	3.99	40
South Carolina	\$	23.81	5	\$	23.81	7	\$	23.81	7
South Dakota	\$	8.50	18	\$	8.50	20	\$	8.50	21
Tennessee	\$	39.89	1	\$ \$ \$ \$ \$ \$ \$ \$ \$	39.89	1	\$ \$ \$ \$ \$ \$ \$ \$ \$	39.89	1
Texas	\$	6.02	27	\$	13.96	10	\$	13.96	11
Utah	\$	12.80	10	\$	12.80	12	\$	12.80	13
Vermont	\$	8.22	19	\$	8.22	21	\$	8.22	22
Virginia	\$	8.68	17	\$	8.68	19	\$	8.68	20
Washington	\$	7.15	22	\$	7.15	24	\$	7.15	25
West Virginia	\$	5.50	32	\$	5.50	33	\$	5.50	35
Wisconsin	\$	2.00	49	\$	2.00	49	\$	2.00	49
Wyoming	\$	0.59	51	\$	0.59	51	\$	0.59	51
TOTAL US	\$	8.86		\$	10.40		\$	10.82	

Source: NBWA and Beer Institute, 2017. Weighted average state excise tax rates based on published excise tax rates for package types, on/off premise taxes, city/local taxes, and wholesale taxes. Estimates subject to change as new data become available.



	Ex:	ffective cise Tax /olume		Exc with	ective ise Tax Other		Tax w State	ive Excise vith Other and Local	
State		ljusted)	Rank		e Taxes	Rank		axes	Rank
Alabama	\$	33.17	2	\$	33.17	2	\$	33.17	2
Alaska	\$	26.43	4	\$	26.43	5	\$	26.43	5
Arizona	\$	4.92	34	\$	4.92	35	\$	4.92	37
Arkansas	\$	6.85	24	\$	7.08	26	\$	7.08	27
California	\$	6.20	26	\$	6.20	28	\$	6.20	29
Colorado	\$	2.48	48	\$	2.48	48	\$	2.48	48
Connecticut	\$	7.41	21	\$	7.41	23	\$	7.41	25
Delaware	\$	8.15	20	\$	8.15	22	\$	8.15	23
District of Columbia	\$	2.79	44	\$	2.79	45	\$	2.79	45
Florida	\$	19.16	6	\$	19.16	8	\$	19.16	8
Georgia	\$	16.33	8	\$	32.56	3	\$	32.56	3
Hawaii	\$	27.32	3	\$	27.32	4	\$	27.32	4
Idaho	\$	5.87	29	\$	5.87	30	\$	5.87	33
Illinois	\$	7.16	22	\$	7.16	24	\$	9.97	17
Indiana	\$	3.57	40	\$	3.57	41	\$	3.57	43
lowa	\$	5.89	28	\$	5.89	29	\$	5.89	31
Kansas	\$	5.58	30	\$	5.58	31	\$	5.58	34
Kentucky	\$	2.50	47	\$	26.41	6	\$	26.41	6
Louisiana	\$	12.50	11	\$	12.50	13	\$	14.00	11
Maine	\$	10.85	14	\$	10.85	16	\$	10.85	16
Maryland	\$	2.79	44	\$	2.79	45	\$	2.79	45
Massachusetts	\$	3.30	41	\$	3.30	42	\$	3.30	44
Michigan	\$	6.30	25	\$	6.30	27	\$	6.30	28
Minnesota	\$	4.53	37	\$	4.53	38	\$	4.53	39
Mississippi	\$	13.23	9	\$	13.23	11	\$	13.23	12
Missouri	\$	1.86	50	\$	1.86	50	\$	1.86	50
Montana	\$	3.78	38	\$	3.78	39	\$	3.78	41
Nebraska	\$	9.61	15	\$	9.61	17	\$	9.61	18
Nevada	\$	4.96	33	\$	4.96	34	\$	4.96	36
New Hampshire	\$	9.30	16	\$	9.30	18	\$	9.30	19
New Jersey	\$	3.72	39	\$	3.72	40	\$	3.72	42
New Mexico	\$	11.86	12	\$	11.86	14	\$	11.86	14
New York	\$	4.57	36	\$	4.57	37	\$	5.89	32
North Carolina	\$	19.13	7	\$	19.13	9	\$	19.13	9 38
North Dakota Ohio	\$	4.66	35	\$	4.66	36	\$	4.66	
Oklahoma	\$	5.56	31	\$	5.56	32	\$	6.10	30
	\$	11.42	13	\$	11.42	15 47	\$	11.42	15
Oregon	\$	2.60	46	\$	2.60	47 44	\$ \$	2.60	47 24
Pennsylvania	\$ \$	3.07	43	\$ \$	3.07		\$ \$	7.77	
Rhode Island	*	3.30	41 5		3.30	42 7		3.99	40 7
South Carolina South Dakota	\$	23.81 8.50	5 18	\$	23.81 8.50	20	\$	23.81 8.50	7 21
Tennessee	\$	39.89	10	\$ \$	39.89	20 1	Φ	39.89	∠ı 1
Termessee	\$			\$ \$			Φ		
Utah	\$ \$	6.02 12.80	27 10	\$ \$	14.73 12.80	10 12	\$ \$ \$ \$ \$ \$ \$ \$	14.73 12.80	10 13
Vermont	Φ	8.22	19	φ ¢		12 21	Ф	8.22	22
Virginia	\$ \$		19	\$ \$	8.22		Ф		
Washington	Φ	8.68 7.11	23	φ ¢	8.68 7.11	19 25	Ф	8.68 7.11	20
West Virginia	\$	5.50	23 32	\$ \$	5.50	25 33	Φ	7.11 5.50	26 35
Wisconsin	\$ \$	2.00	32 49	\$ \$	2.00	33 49	φ	2.00	35 49
Wyoming	э \$	0.59	49 51	\$ \$	0.59	49 51	\$ \$	0.59	49 51
TOTAL US	\$ \$	8.91	JI	\$	10.52	JI	\$	10.94	<u> </u>

Source: NBWA and Beer Institute, 2018. Weighted average state excise tax rates based on published excise tax rates for package types, on/off premise taxes, city/local taxes, and wholesale taxes. Estimates subject to change as new data become available.



	E	Effective xcise Tax (Volume		Exci	Effective se Tax with her State		Tax v State	tive Excise vith Other and Local	
State		Adjusted)	Rank		Taxes	Rank		Taxes	Rank
Alabama+CM54	\$	33.17	2	\$	33.17	2	\$	33.17	2
Alaska	\$	26.43	4	\$	26.43	6	\$	26.43	6
Arizona	\$	4.96	33	\$	4.96	34	\$	4.96	36
Arkansas	\$	6.97	24	\$	7.22	25	\$	7.22	27
California	\$	6.20	26	\$	6.20	28	\$	6.20	29
Colorado	\$	2.48	48	\$	2.48	48	\$	2.48	48
Connecticut	\$	7.41	22	\$	7.41	24	\$	7.41	26
Delaware	\$	8.15	20	\$	8.15	22	\$	8.15	23
District of Columbia	\$	2.79	44	\$	2.79	45	\$	2.79	45
Florida	\$	19.47	6	\$	19.47	8	\$	19.47	8
Georgia	\$	14.56	8	\$	30.80	3	\$	30.80	3
Hawaii	\$	27.32	3	\$	27.32	4	\$	27.32	4
ldaho 	\$	5.87	29	\$	5.87	30	\$	5.87	32
Illinois	\$	7.16	23	\$	7.16	26	\$	9.97	17
Indiana	\$	3.57	40	\$	3.57	41	\$	3.57	43
lowa	\$	5.89	28	\$	5.89	29	\$	5.89	31
Kansas	\$	5.58	30	\$	5.58	31	\$	5.58	34
Kentucky	\$	2.50	47	\$	26.86	5	\$	26.86	5
Louisiana	\$	12.50	11	\$	12.50	13	\$	14.00	11
Maine	\$	10.85	14	\$	10.85	16	\$	10.85	16
Maryland	\$	2.79	44	\$	2.79	45	\$	2.79	45
Massachusetts	\$	3.30	41	\$	3.30	42	\$	3.30	44
Michigan	\$	6.30	25	\$	6.30	27	\$	6.30	28
Minnesota	\$	4.53	36	\$	4.53	37	\$	4.53	39
Mississippi	\$	13.23	9	\$	13.23	11	\$	13.23	12
Missouri	\$	1.86	50	\$	1.86	50	\$	1.86	50
Montana Nebraska	\$	4.00	38	\$	4.00	39	\$	4.00	40
Nebraska Nevada	\$	9.61	15	\$	9.61	17 25	\$	9.61	18
New Hampshire	\$	4.96 9.30	34 16	\$	4.96 9.30	35 18	\$ \$	4.96 9.30	37 19
New Jersey	\$ \$	9.30 3.72	39	\$ \$	3.72	40	э \$	3.72	42
New Mexico	э \$	3.72 11.80	39 12	э \$	11.80	40 14	э \$	3.72 11.80	42 14
New York	φ \$	4.33	37	э \$	4.33	38	\$ \$	5.58	33
North Carolina	\$	19.13	7	\$	19.13	9	\$	19.13	9
North Dakota	\$	4.66	35	\$	4.66	36	\$	4.66	38
Ohio	\$	5.56	31	\$	5.56	32	\$	6.10	30
Oklahoma	\$	11.42	13	\$	11.42	15	\$	11.42	15
Oregon	\$	2.60	46	\$	2.60	47	\$	2.60	47
Pennsylvania	\$	2.98	43	\$	2.98	44	\$	7.66	24
Rhode Island	\$	3.30	41	\$	3.30	42	\$	3.99	41
South Carolina	\$	23.81	5	\$	23.81	7	\$	23.81	7
South Dakota	\$	8.50	18	\$	8.50	20	\$	8.50	21
Tennessee	\$	39.89	1	\$	39.89	1	\$	39.89	1
Texas	\$	6.02	27	\$	14.94	10	\$	14.94	10
Utah	\$	12.80	10	\$	12.80	12	\$	12.80	13
Vermont	\$	8.22	19	\$	8.22	21	\$	8.22	22
Virginia	\$	8.68	17	\$	8.68	19	\$	8.68	20
Washington	\$	7.42	21	\$	7.42	23	\$	7.42	25
West Virginia	\$	5.50	32	\$	5.50	33	\$	5.50	35
Wisconsin	\$	2.00	49	\$	2.00	49	\$	2.00	49
Wyoming	\$	0.59	51	\$	0.59	51	\$	0.59	51
TÓTAL US	\$	8.88		\$	10.54		\$	10.95	

Source: NBWA and Beer Institute, 2018. Weighted average state excise tax rates based on published excise tax rates for package types, on/off premise taxes, city/local taxes, and wholesale taxes. Estimates subject to change as new data become available.

