

TABLE 16. State Sales and Excise Tax Rates (as of July 1, 2022)

State	Sales Taxes		Excise Taxes				
	State Sales Tax Rate (%)	Average Local Rate (%)	Gasoline (cents per gallon) (e)	Diesel (cents per gallon) (e)	Cigarettes (dollars per pack of 20)	Beer (dollars per gallon)	Spirits (dollars per gallon) (g)
Alabama	4.00	5.24	31.31	32.25	\$0.68	\$1.05 (f)	\$19.11 (h)
Alaska	0.00	1.76	15.13	14.98	\$2.00	\$1.07	\$12.80
Arizona	5.60	2.77	19.00	27.00	\$2.00	\$0.16	\$3.00
Arkansas	6.50	2.97	24.80	28.80	\$1.15	\$0.34	\$7.64
California (a)	7.25	1.57	70.95	102.01	\$2.87	\$0.20	\$3.30
Colorado	2.90	4.87	22.00	20.50	\$1.94	\$0.08	\$2.28
Connecticut	6.35	0.00	35.75	42.90	\$4.35	\$0.23	\$5.94
Delaware	0.00	0.00	23.00	22.00	\$2.10	\$0.26	\$4.50
Florida	6.00	1.01	43.55	36.37	\$1.34	\$0.48	\$6.50
Georgia	4.00	3.37	37.55	41.39	\$0.37	\$1.01 (f)	\$3.79
Hawaii (b)	4.00	0.44	51.69	52.41	\$3.20	\$0.93	\$5.98
Idaho	6.00	0.02	33.00	33.00	\$0.57	\$0.15	\$10.91 (h)
Illinois	6.25	2.48	59.60	67.02	\$2.98	\$0.23	\$8.55
Indiana	7.00	0.00	50.79	55.00	\$1.00	\$0.12	\$2.68
Iowa	6.00	0.94	30.00	32.50	\$1.36	\$0.19	\$13.03 (h)
Kansas	6.50	2.21	24.03	26.03	\$1.29	\$0.18	\$2.50
Kentucky	6.00	0.00	26.00	23.00	\$1.10	\$0.89	\$8.81
Louisiana	4.45	5.10	20.01	20.01	\$1.08	\$0.40	\$3.03
Maine	5.50	0.00	30.01	31.21	\$2.00	\$0.35	\$11.96 (h)
Maryland	6.00	0.00	42.70	43.45	\$3.75	\$0.55	\$5.03
Massachusetts	6.25	0.00	26.54	26.54	\$3.51	\$0.11	\$4.05
Michigan	6.00	0.00	45.17	47.16	\$2.00	\$0.20	\$11.95 (h)
Minnesota	6.88	0.61	30.60	30.60	\$3.70	\$0.46	\$8.77
Mississippi	7.00	0.07	18.79	18.40	\$0.68	\$0.43	\$8.11
Missouri	4.23	4.07	22.42	22.42	\$0.17	\$0.06	\$2.00
Montana (c)	0.00	0.00	33.25	30.30	\$1.70	\$0.14	\$9.83
Nebraska	5.50	1.44	25.70	25.10	\$0.64	\$0.31	\$3.75
Nevada	6.85	1.38	50.48	28.56	\$1.80	\$0.16	\$3.60
New Hampshire	0.00	0.00	23.83	23.83	\$1.78	\$0.30	\$0.00 (h)
New Jersey (d)	6.63	-0.03	50.70	57.70	\$2.70	\$0.12	\$5.50
New Mexico (b)	5.00	2.72	18.88	22.88	\$2.00	\$0.41	\$6.06
New York	4.00	4.52	48.22	46.98	\$4.35	\$0.14	\$6.44
North Carolina	4.75	2.23	38.75	38.75	\$0.45	\$0.62	\$15.33 (h)
North Dakota (b)	5.00	1.96	23.00	23.00	\$0.44	\$0.45	\$4.68
Ohio	5.75	1.49	38.51	47.01	\$1.60	\$0.18	\$9.83 (h)
Oklahoma	4.50	4.49	20.00	20.00	\$2.03	\$0.40	\$5.56
Oregon	0.00	0.00	38.83	38.06	\$1.33	\$0.08	\$21.95 (h)
Pennsylvania	6.00	0.34	58.70	75.20	\$2.60	\$0.08	\$7.41 (h)
Rhode Island	7.00	0.00	35.00	35.00	\$4.25	\$0.12	\$5.40
South Carolina	6.00	1.44	28.75	29.10	\$0.57	\$0.77	\$5.42
South Dakota (b)	4.50	1.90	30.00	30.00	\$1.53	\$0.27	\$4.78
Tennessee	7.00	2.55	27.40	28.40	\$0.62	\$1.29	\$4.46
Texas	6.25	1.95	20.00	20.00	\$1.41	\$0.20	\$2.40
Utah (a)	6.10	1.09	31.91	31.91	\$1.70	\$0.41	\$15.92 (h)
Vermont	6.00	0.24	34.45	34.31	\$3.08	\$0.27	\$7.68 (h)
Virginia (a)	5.30	0.45	36.20	37.20	\$0.60	\$0.26	\$19.89 (h)
Washington	6.50	2.79	49.40	49.40	\$3.03	\$0.26	\$37.81
West Virginia	6.00	0.55	35.70	35.70	\$1.20	\$0.18	\$7.62 (h)
Wisconsin	5.00	0.43	32.90	32.90	\$2.52	\$0.06	\$3.25
Wyoming	4.00	1.36	24.00	24.00	\$0.60	\$0.02	\$0.00 (h)
District of Columbia	6.00	0.00	33.80	33.80	\$5.01	\$0.72	\$6.20

^a Some state sales taxes include a local component collected uniformly across the state: California (1.25%), Utah (1.25%), and Virginia (1%). We include these in their state sales tax rates.
^b Sales tax rates in Hawaii, New Mexico, North Dakota, and South Dakota are not strictly comparable to other states due to broad bases that include many services.
^c Special taxes in Montana's resort areas are not included in our analysis.
^d Some counties in New Jersey are not subject to statewide sales tax rates and collect a local rate of 3.3125%. Their average local score is represented as a negative.
^e Calculated rate including excise taxes, additional fees levied per gallon (such as storage tank and environmental fees), local excise taxes, and sales or gross receipts taxes.
^f Includes a statewide local tax of 52 cents in Alabama and 53 cents in Georgia.
^g May include taxes that are levied based on container size.
^h These states outlaw private liquor sales and utilize state-run stores. These are called "control states," while "license states" are those that permit private wholesale and retail sales. All license states have an excise tax rate in law, expressed in dollars per gallon. Control states levy no statutory tax but usually raise comparable revenue by charging higher prices. The Distilled Spirits Council of the U.S. has computed approximate excise tax rates for control states by comparing prices of typical products sold in their state-run stores to the pre-tax prices of liquor in states where liquor is privately sold. In New Hampshire, average liquor prices charged in state-run stores are lower than pre-tax prices in license states. Washington privatized its liquor sales but enacted tax increases as a part of the package.