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FISCAL IMPACT REPORT

SPONSOR	Garcia, M.H.	ORIGINAL DATE LAST UPDATED		23
SHORT TITI	LE Liquor Excise Ta	ax Distribution to Scho	ools SI	ß
			ANALYS	Burrows

<u>REVENUE</u> (dollars in thousands)

Estimated Revenue					Recurring	Fund	
FY11	FY12	FY13	FY14	FY15	or Non-Rec	Affected	
	(\$71.0)	(\$137.0)	(\$243.0)	(\$410.0)	Recurring	Local DWI Grant Fund	
	\$76,497.0	\$77,535.0	\$78,209.0	\$78,706.0	Recurring	Public School Fund	
	(\$161.0)	(\$206.0)	(\$477.0)	(\$607.0)	Recurring	General Fund	

(Parenthesis () Indicate Revenue Decreases)

SOURCES OF INFORMATION

LFC Files

<u>Responses Received From</u> Taxation and Revenue Department (TRD) Public Education Department (PED) New Mexico Municipal League Department of Finance and Administration (DFA)

SUMMARY

Synopsis of Bill

House Bill 23 increases the liquor excise tax on spirituous liquors, beer, cider, microbrew beer, and fortified wine as follows:

Liquor Type	Current Excise Tax	Proposed Excise Tax
Spirits	\$1.60 / liter	\$3.85 / liter
Fortified Wine	\$1.50 / liter	\$2.35 / liter
Beer	\$0.41 / gallon	\$1.48 / gallon
Cider	\$0.41 / gallon	\$1.48 / gallon
Micro-beer	\$0.08 / gallon	\$1.15 / gallon

The rates on wine and small winery wine are not increased in this bill.

This bill also proposes changes to the distributions of the liquor excise tax (Section 7-1-6.4) that effectively redirect almost all the increased revenue to the public school fund. Distributions to the local DWI grant fund are approximately the same after tax increases and distribution changes outlined below.

Fund	Current Distribution Amount	Proposed Distribution Amount
DWI Fund	41.5%	15.3%
Public School Fund	0%	63.16%

The effective date of this bill's provisions is July 1, 2011.

FISCAL IMPLICATIONS

Liquor demand is responsive to price changes and it is important to recognize that when prices go up demand will do gown, thereby affecting the fiscal impact.

TRD:

Impacts were calculated based on the effect of the tax increase on price and the correlated decrease in demand for each product. Demand elasticity, the ratio of the change in purchases to the change in price, were assumed to be -0.16 for beer and cider, -0.52 for spirits and -0.58 for wine. These estimates are based on a review of the economic literature. The figure below highlights the effect of the rate increase by product:

Liquor Type	Serving Size per Drink (oz.)	Current Tax per Drink (\$)	Proposed Total Tax per Drink (\$)	Increase in Tax per Drink (\$)	% Increase in Tax per Drink
Fortified Wine	3.5	0.16	0.24	0.09	36%
Spirits	1.5	0.07	0.17	0.10	58%
Beer	12.0	0.04	0.14	0.10	72%
Cider	12.0	0.04	0.14	0.10	72%
Micro-beer	12.0	0.01	0.11	0.10	93%
Wine	5.0	0.07	0.07	No Change	0%
Wine from a Small Winery ¹	5.0	0.03	0.03	No Change	0%
Wine from a Very Small Winery ²	5.0	0.01	0.01	No Change	0%

¹ A small winery produces between 80,000 and 950,000 liters annually ² A very small winery produces less than 80,000 liters annually

House Bill 23 – Page 3

As this analysis shows, these changes would have an impact both on revenues and on consumption. Higher excise taxes may provide incentive to purchase liquor online or from neighboring states. Alternatively, this bill could be a boon for the wine and small winery business as consumers substitute consumption of the higher taxed liquids for the lower taxed ones.

Since the public school fund is a component account within the general fund, the net effect is an increase of revenues to the general fund.

SIGNIFICANT ISSUES

TRD:

The economic rationale for alcohol taxation has traditionally been three-fold: 1) excise taxes collected from wholesalers are relatively easy to collect because of the small number of taxpayers; 2) alcohol excise taxes have a positive impact on reducing the use and abuse of alcohol; and 3) alcohol excise tax revenue helps cover the economic and social costs of alcohol use and abuse. After accounting for the effects of inflation, state alcohol taxes have eroded over time. Also, economic theory supports that young adults are more sensitive to price changes.

PED:

- The State Equalization Guarantee (SEG) accounts for approximately 94% of the Public School Fund.
- SEG is the primary source of funding for school districts' and charter schools' operational budgets.
- Currently, the reductions to the SEG appropriation are being offset by the American Recovery and Reinvestment Act (ARRA) appropriations.
- If HB 23 is passed, the revenue generated by the Liquor Excise Tax would go to the SEG appropriation.

The Public Education Department expresses concern that any reduction in distributions to the general fund could be offset by decreases in appropriations from the general fund to public schools.

The Department of Finance and Administration states that there is no need for additional funding for public schools, because both the Administration's and the LFC's budget recommendations maintain the public school fund at an appropriate level. Moreover, Governor Martinez has pledged not to raise any taxes; the liquor industry and the restaurant association also oppose raising liquor excise taxes. However, according to DFA, studies have shown that raising liquor excise taxes reduces underage and binge drinking, which could lead to a lower incidence of DWI and alcohol-related injuries and fatalities.

ADMINISTRATIVE IMPLICATIONS

TRD estimates a small impact (120 hours) on the staffing resources of the Taxation and Revenue Department's information systems team.

OTHER SUBSTANTIVE ISSUES

According to the New Mexico Municipal League, Section 3.2.02 of the statement of municipal policy of the league membership states that "any restructuring of available revenue sources by the state or federal government should not result in the loss of actual revenue to any municipality." Although the effect of the distribution shift has only a minor impact on distributions to the local DWI grant fund in FY12 and FY13, the negative impact of the distribution rate reduction is estimated to increase in future fiscal years.

New Mexico currently has the 9th highest liquor tax on beer; this proposal would make New Mexico the highest. Our State has the 18th highest liquor tax on spirits; this proposal would make New Mexico the 5th highest (see Attachment).

WHAT WILL BE THE CONSEQUENCES OF NOT ENACTING THIS BILL

The Liquor Excise Tax will be collected and distributed as currently outlined in the Tax Administration Act. Other sources of public school funding may need to be identified to offset the loss of ARRA funds.

LKB/bym:mew

State	Tax Rate	Rank	State	Tax Rate	Rank
Ala. (a)	\$1.05	2	Alaska	\$1.07	
Alaska	\$1.07	1	Ala. (a)	\$1.07	2
Ariz.	\$0.16	30	Ga. (b)	\$1.05	3
Ark.	\$0.21	21	N.C.	\$1.00	2
Calif.	\$0.20	22	Hawaii	\$0.93	4
Colo.	\$0.08	45	S.C.	\$0.770	(
Conn.	\$0.20	22	Fla.	\$0.48	7
Del.	\$0.16	30	Miss.	\$0.43	8
Fla.	\$0.48	7	<u>N.M.</u>	\$0.43 \$0.41	<u> </u>
Ga. (b)	\$1.01	3	Utah	\$0.41	<u>2</u>
Hawaii	\$0.93	5	Okla.	\$0.40	11
Idaho	\$0.93	34	Maine	\$0.3500	12
Ill.	\$0.231	20	La.	\$0.3500	12
Ind.	\$0.231	40	Nebr.	\$0.32	14
Iowa Kons	\$0.19	26	N.H.	\$0.30	15
Kans.	\$0.18	27	S.D.	\$0.27	16
Ky.	\$0.08	45	Vt.	\$0.2650	17
La. Moine	\$0.32 \$0.35	13	Wash.	\$0.26	18
Maine	\$0.35	12	Va.	\$0.26	19
Md.	\$0.09	43	III.	\$0.23	20
Mass.	\$0.11	41	Ark.	\$0.2100	21
Mich.	\$0.20	22	Calif.	\$0.20	22
Minn.	\$0.15	34	Conn.	\$0.200	22
Miss.	\$0.427	8	Mich.	\$0.20	22
Mo.	\$0.06	48	Tex.	\$0.20	22
Mont.	\$0.14	36	Iowa	\$0.19	26
Nebr.	\$0.31	14	Kans.	\$0.18	27
Nev.	\$0.16	30	Ohio	\$0.18	27
N.H.	\$0.30	15	W.Va.	\$0.18	27
N.J.	\$0.12	39	Ariz.	\$0.16	30
<u>N.M.</u>	<u>\$0.41</u>	<u>9</u>	Del.	\$0.16	30
N.Y.	\$0.14	36	Nev.	\$0.16	30
N.C.	\$0.9971	4	N.D.	\$0.16	30
N.D.	\$0.16	30	Idaho	\$0.15	34
Ohio	\$0.18	27	Minn.	\$0.15	34
Okla.	\$0.40	11	Mont.	\$0.14	36
Ore.	\$0.0839	44	N.Y.	\$0.14	36
Pa.	\$0.08	45	Tenn.	\$0.14	36
R.I.	\$0.11	41	N.J.	\$0.12	39
S.C.	\$0.77	6	Ind.	\$0.12	40
S.D.	\$0.27	16	Mass.	\$0.11	41
Tenn.	\$0.14	36	R.I.	\$0.11	41
Tex.	\$0.20	22	Md.	\$0.090	43
Utah	\$0.41	9	Ore.	\$0.08	44
Vt.	\$0.265	17	Colo.	\$0.08	45
Va.	\$0.2565	19	Ky.	\$0.080	45
Wash.	\$0.26	18	Pa.	\$0.08	45
W.Va.	\$0.18	27	Mo.	\$0.06	48
Wis.	\$0.06	48	Wis.	\$0.06	48
Wyo.	\$0.019	50	Wyo.	\$0.019	50
D.C.	\$0.09	_	D.C.	\$0.09	_

Source: The Tax Foundation- Using Data from State Revenue Departments; Beer Institute.

Source: Dept of Taxation and Revenue

Ala. (a) $\$18.78$ 4Alaska $\$12.80$ 6Ariz. $\$3.00$ 36Ark. $\$2.58$ 38Calif. $\$3.30$ 34Colo. $\$2.28$ 43Conn. $\$4.50$ 26Del. $\$5.46$ 22Fla. $\$6.50$ 16Ga. $\$3.79$ 30Hawaii $\$5.98$ 19Idaho (a) $\$10.96$ 9Ill. $\$8.55$ 13Ind. $\$2.68$ 37Iowa (a) $\$12.47$ 7Kans. $\$2.50$ 39Ky. $\$1.92$ 45La. $\$2.50$ 39Maine (a) $\$5.21$ 24Md. $\$1.50$ 47Mass. $\$4.05$ 28Mich. (a) $\$10.91$ Minn. $\$5.03$ 25.0044Mont. (a) $\$8.62$ 1214Mo. $\$2.00$ 4417N.Y. $\$6.66$ 18N.Y. $\$6.64$ N.T. $\$2.50$ 395N.D. $\$2.50$ 39530.00 <th>State Wash. (a) Dre. (a) Dre. (a) Va. (a) Va. (a) Va. (a) N.C. (a) Maska owa (a) Jtah (a) daho (a) Mich. (a) Dhio (a) Mont. (a) II. Viss. (a) Pa. (a) Fla. N.Y. Mawaii Dkla. N.J. Del.</th> <th>Tax Rate \$26.45 \$24.63 \$20.13 \$18.78 \$13.39 \$12.80 \$12.47 \$11.41 \$10.96 \$10.91 \$9.04 \$8.62 \$8.55 \$6.75 \$6.54 \$6.50 \$5.56 \$5.56 \$5.50</th> <th>Rank 1 22 33 4 55 66 77 8 99 100 111 122 133 144 155 166 177 18 19 200</th>	State Wash. (a) Dre. (a) Dre. (a) Va. (a) Va. (a) Va. (a) N.C. (a) Maska owa (a) Jtah (a) daho (a) Mich. (a) Dhio (a) Mont. (a) II. Viss. (a) Pa. (a) Fla. N.Y. Mawaii Dkla. N.J. Del.	Tax Rate \$26.45 \$24.63 \$20.13 \$18.78 \$13.39 \$12.80 \$12.47 \$11.41 \$10.96 \$10.91 \$9.04 \$8.62 \$8.55 \$6.75 \$6.54 \$6.50 \$5.56 \$5.56 \$5.50	Rank 1 22 33 4 55 66 77 8 99 100 111 122 133 144 155 166 177 18 19 200
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Fla. $\$6.50$ 16Ga. $\$3.79$ 30Hawaii $\$5.98$ 19Idaho (a) $\$10.96$ 9Ill. $\$8.55$ 13Ind. $\$2.68$ 37Iowa (a) $\$12.47$ 7Kans. $\$2.50$ 39Ky. $\$1.92$ 45La. $\$2.50$ 39Maine (a) $\$5.21$ 24Md. $\$1.50$ 47Mass. $\$4.05$ 28Mich. (a) $\$10.91$ 10Minn. $\$5.03$ 25Moo. $\$2.00$ 44Mot. (a) $\$6.75$ 14Mot. (a) $\$6.75$ 14Mot. (a) $\$6.66$ 18N.V. $\$6.644$ 17N.J. $\$5.50$ 21N.M. $\$6.06$ 18N.Y. $\$6.44$ 17N.D. $\$2.50$ 39Ohio (a) $\$9.04$ 11Okla. $\$5.56$ 20Ore. (a) $\$24.63$ 2Pa. (a) $\$6.54$ 15	daho (a) Mich. (a) Dhio (a) Mont. (a) II. Miss. (a) Pa. (a) Fla. N.Y. M.M. Hawaii Dkla. N.J.	\$10.96 \$10.91 \$9.04 \$8.62 \$8.55 \$6.75 \$6.54 \$6.50 \$6.44 \$6.06 \$5.98 \$5.56 \$5.50	9 10 11 12 13 14 15 16 17 18 19
Ga. \$3.79 30 1 Hawaii \$5.98 19 1 Idaho (a) \$10.96 9 1 Ill. \$8.55 13 1 Ind. \$2.68 37 1 Iowa (a) \$12.47 7 1 Kans. \$2.50 39 1 Ky. \$1.92 45 1 La. \$2.50 39 1 Mdine (a) \$5.21 24 1 Mdass. \$4.05 28 1 Mich. (a) \$10.91 10 1 Minn. \$5.03 25 3 Miss. (a) \$6.75 14 1 Mo. \$2.00 44 1 Mont. (a) \$8.62 12 0 Nebr. \$3.75 31 1 Nev. \$3.60 33 1 N.H. (a) \$0.00 - 1 N.M. \$6.06 18 1 N.Y. \$6.44 17 1	Mich. (a) Dhio (a) Mont. (a) Il. Miss. (a) Pa. (a) Fla. N.Y. N.M. Hawaii Dkla. N.J.	\$10.91 \$9.04 \$8.62 \$8.55 \$6.75 \$6.54 \$6.50 \$6.44 \$6.06 \$5.98 \$5.56 \$5.50	10 11 12 13 14 15 16 17 17 18 19
Hawaii $\$5.98$ 19Idaho (a) $\$10.96$ 9Ill. $\$8.55$ 13Ind. $\$2.68$ 37Iowa (a) $\$12.47$ 7Kans. $\$2.50$ 39Ky. $\$1.92$ 45La. $\$2.50$ 39Maine (a) $\$5.21$ 24Md. $\$1.50$ 47Mass. $\$4.05$ 28Mich. (a) $\$10.91$ 10Minn. $\$5.03$ 25Miss. (a) $\$6.75$ 14Mo. $\$2.00$ 44Mont. (a) $\$8.62$ 12Nev. $\$3.60$ 33N.H. (a) $\$0.00$ -N.J. $\$5.50$ 21N.M. §6.0618 N.Y. $\$6.44$ 17N.D. $\$2.50$ 39Ohio (a) $\$9.04$ 11Okla. $\$5.56$ 20Ore. (a) $\$24.63$ 2Pa. (a) $\$6.54$ 15	Dhio (a) Mont. (a) Il. Miss. (a) Pa. (a) Fla. N.Y. N.Y. M.M. Hawaii Dkla. N.J.	\$9.04 \$8.62 \$8.55 \$6.75 \$6.54 \$6.50 \$6.44 \$6.06 \$5.98 \$5.56 \$5.50	111 12 13 14 15 16 17 18 19
Idaho (a) $\$10.96$ 9Ill. $\$8.55$ 13Ind. $\$2.68$ 37Iowa (a) $\$12.47$ 7Kans. $\$2.50$ 39Ky. $\$1.92$ 45La. $\$2.50$ 39Maine (a) $\$5.21$ 24Md. $\$1.50$ 47Mass. $\$4.05$ 28Mich. (a) $\$10.91$ 10Minn. $\$5.03$ 25Miss. (a) $\$6.75$ 14Mo. $\$2.00$ 44Mont. (a) $\$8.62$ 12Nev. $\$3.60$ 33N.H. (a) $\$0.00$ -N.J. $\$5.50$ 21N.M. $\$6.06$ 18 N.Y. $\$6.44$ 17N.C. (a) $\$13.39$ 5N.D. $\$2.50$ 39 Ohio (a) $\$9.04$ 11Okla. $\$5.56$ 20Ore. (a) $\$24.63$ 2Pa. (a) $\$6.54$ 15	Mont. (a) II. Miss. (a) Pa. (a) Fla. N.Y. N.Y. M.M. Hawaii Dkla. N.J.	\$8.62 \$8.55 \$6.75 \$6.54 \$6.50 \$6.44 \$6.06 \$5.98 \$5.58 \$5.50	12 13 14 15 16 17 18 19
III. $\$8.55$ 13Ind. $\$2.68$ 37Iowa (a) $\$12.47$ 7Kans. $\$2.50$ 39Ky. $\$1.92$ 45La. $\$2.50$ 39Maine (a) $\$5.21$ 24Md. $\$1.50$ 47Mass. $\$4.05$ 28Mich. (a) $\$10.91$ 10Minn. $\$5.03$ 25Miss. (a) $\$6.75$ 14Mo. $\$2.00$ 44Mont. (a) $\$8.62$ 12Nebr. $\$3.75$ 31Nev. $\$3.60$ 33N.H. (a) $\$0.00$ -N.J. $\$5.50$ 21N.M. $\$6.06$ 18N.Y. $\$6.44$ 17N.D. $\$2.50$ 39Ohio (a) $\$9.04$ 11Okla. $\$5.56$ 20Ore. (a) $\$24.63$ 2Pa. (a) $\$6.54$ 15	ll. Miss. (a) Pa. (a) Fla. N.Y. N.M. Hawaii Dkla. N.J.	\$8.55 \$6.75 \$6.54 \$6.50 \$6.44 \$6.06 \$5.98 \$5.56 \$5.50	13 14 15 16 17 18 19
Ind. $\$2.68$ 37 Iowa (a) $\$12.47$ 7Kans. $\$2.50$ 39 Ky. $\$1.92$ 45 La. $\$2.50$ 39 Maine (a) $\$5.21$ 24 Md. $\$1.50$ 47 Mass. $\$4.05$ 28 Mich. (a) $\$10.91$ 10 Minn. $\$5.03$ 25 Miss. (a) $\$6.75$ 14 Mo. $\$2.00$ 44 Mont. (a) $\$8.62$ 12 Nebr. $\$3.75$ 31 Nev. $\$3.60$ 33 N.H. (a) $\$0.00$ $-$ N.J. $\$5.50$ 21 N.M. $\$6.06$ 18 N.Y. $\$6.44$ 17 N.D. $\$2.50$ 39 Ohio (a) $\$9.04$ 11 Okla. $\$5.56$ 20 Ore. (a) $\$24.63$ 2 Pa. (a) $\$6.54$ 15	Miss. (a) Pa. (a) Fla. N.Y. N.M. Hawaii Dkla. N.J.	\$6.75 \$6.54 \$6.50 \$6.44 \$6.06 \$5.98 \$5.56 \$5.50	14 15 16 17 <u>18</u> 19
Iowa (a) \$12.47 7 Kans. \$2.50 39 Ky. \$1.92 45 La. \$2.50 39 Maine (a) \$5.21 24 Md. \$1.50 47 Md. \$1.50 47 Mass. \$4.05 28 Mich. (a) \$10.91 10 Minn. \$5.03 25 Miss. (a) \$6.75 14 Mo. \$2.00 44 Mont. (a) \$8.62 12 Nebr. \$3.75 31 Nev. \$3.60 33 N.H. (a) \$0.00 - N.J. \$5.50 21 N.M. \$6.06 18 N.Y. \$6.44 17 N.Q. (a) \$13.39 5 N.D. \$2.50 39 Ohio (a) \$9.04 11 Okla. \$5.56 20 Ore. (a) \$24.63 2 Pa. (a) \$6.54 15	Pa. (a) Fla. N.Y. N.M. Hawaii Dkla. N.J.	\$6.54 \$6.50 \$6.44 \$6.06 \$5.98 \$5.56 \$5.50	15 16 17 <u>18</u> 19
Kans. \$2.50 39 1 Ky. \$1.92 45 1 La. \$2.50 39 1 Maine (a) \$5.21 24 1 Md. \$1.50 47 1 Md. \$1.50 47 1 Mass. \$4.05 28 1 Mich. (a) \$10.91 10 1 Minn. \$5.03 25 3 Miss. (a) \$6.75 14 1 Mo. \$2.00 44 1 Mont. (a) \$8.62 12 1 Nebr. \$3.75 31 1 Nev. \$3.60 33 1 N.H. (a) \$0.00 - 5 N.J. \$5.50 21 1 N.M. \$6.06 18 1 N.Y. \$6.44 17 1 N.C. (a) \$13.39 5 1 N.D. \$2.50 39 1 Okla. \$5.56 20 2 2	Fla. N.Y. <u>N.M.</u> Hawaii Dkla. N.J.	\$6.50 \$6.44 \$6.06 \$5.98 \$5.56 \$5.50	16 17 <u>18</u> 19
Ky. \$1.92 45 La. \$2.50 39 Maine (a) \$5.21 24 Md. \$1.50 47 Mass. \$4.05 28 Mich. (a) \$10.91 10 Minn. \$5.03 25 Miss. (a) \$6.75 14 Mo. \$2.00 44 Mont. (a) \$8.62 12 Nebr. \$3.75 31 Nev. \$3.60 33 N.H. (a) \$0.00 - N.J. \$5.50 21 N.M. \$6.06 18 N.Y. \$6.44 17 N.C. (a) \$13.39 5 N.D. \$2.50 39 Ohio (a) \$9.04 11 Okla. \$5.56 20 Ore. (a) \$24.63 2 Pa. (a) \$6.54 15	N.Y. <u>N.M.</u> Hawaii Dkla. N.J.	\$6.44 \$6.06 \$5.98 \$5.56 \$5.50	17 <u>18</u> 19
La. \$2.50 39 Maine (a) \$5.21 24 Md. \$1.50 47 Mass. \$4.05 28 Mich. (a) \$10.91 10 Minn. \$5.03 25 Miss. (a) \$6.75 14 Mo. \$2.00 44 Mont. (a) \$8.62 12 Nebr. \$3.75 31 Nev. \$3.60 33 N.H. (a) \$0.00 - N.J. \$5.50 21 N.M. \$6.06 18 N.Y. \$6.44 17 N.C. (a) \$13.39 5 N.D. \$2.50 39 Ohio (a) \$9.04 11 Okla. \$5.56 20 Ore. (a) \$24.63 2 Pa. (a) \$6.54 15	<mark>N.M.</mark> Hawaii Dkla. N.J.	\$6.06 \$5.98 \$5.56 \$5.50	<u>18</u> 19
Maine (a) \$5.21 24 Md. \$1.50 47 Mass. \$4.05 28 Mich. (a) \$10.91 10 Minn. \$5.03 25 Miss. (a) \$6.75 14 Mo. \$2.00 44 Mont. (a) \$8.62 12 Nebr. \$3.75 31 Nev. \$3.60 33 N.H. (a) \$0.00 - N.J. \$5.50 21 M.M. \$6.06 18 N.Y. \$6.44 17 N.C. (a) \$13.39 5 N.D. \$2.50 39 Ohio (a) \$9.04 11 Okla. \$5.56 20 Ore. (a) \$24.63 2 Pa. (a) \$6.54 15	Hawaii Okla. N.J.	\$5.98 \$5.56 \$5.50	19
Md. \$1.50 47 47 Mass. \$4.05 28 1 Mich. (a) \$10.91 10 1 Minn. \$5.03 25 5 Miss. (a) \$6.75 14 1 Mo. \$2.00 44 1 Mont. (a) \$8.62 12 4 Mont. (a) \$8.62 12 4 Nev. \$3.75 31 7 Nev. \$3.60 33 1 N.H. (a) \$0.00 - 1 N.J. \$5.50 21 1 M.M. \$6.06 18 1 N.Y. \$6.44 17 1 N.C. (a) \$13.39 5 1 Ohio (a) \$9.04 11 1 Okla. \$5.56 20 2 1 Okla. \$5.56 20 2 1 Okla. \$6.54 15 1 1	Okla. N.J.	\$5.56 \$5.50	
Mass. $\$4.05$ 28 Mich. (a) $\$10.91$ 10Minn. $\$5.03$ 25 Miss. (a) $\$6.75$ 14Mo. $\$2.00$ 44Mont. (a) $\$8.62$ 12Nebr. $\$3.75$ 31Nev. $\$3.60$ 33N.H. (a) $\$0.00$ -N.J. $\$5.50$ 21N.M. $\$6.06$ 18N.Y. $\$6.44$ 17N.C. (a) $\$13.39$ 5N.D. $\$2.50$ 39Ohio (a) $\$9.04$ 11Okla. $\$5.56$ 20Ore. (a) $\$24.63$ 2Pa. (a) $\$6.54$ 15	N.J.	\$5.50	20
Mass. \$4.05 28 Mich. (a) \$10.91 10 Minn. \$5.03 25 Miss. (a) \$6.75 14 Mo. \$2.00 44 1 Mont. (a) \$8.62 12 0 Mebr. \$3.75 31 7 Nev. \$3.60 33 1 N.H. (a) \$0.00 - 1 N.J. \$5.50 21 0 N.M. \$6.06 18 1 N.Y. \$6.44 17 1 N.C. (a) \$13.39 5 1 N.D. \$2.50 39 0 Ohio (a) \$9.04 11 1 Okla. \$5.56 20 2 Pa. (a) \$6.54 15 15		\$5.50	
Mich. (a) $\$10.91$ 10Minn. $\$5.03$ 25Miss. (a) $\$6.75$ 14Mo. $\$2.00$ 44Mont. (a) $\$8.62$ 12Nebr. $\$3.75$ 31Nev. $\$3.60$ 33N.H. (a) $\$0.00$ -N.J. $\$5.50$ 21N.M. $\$6.44$ 17N.C. (a) $\$13.39$ 5N.D. $\$2.50$ 39Ohio (a) $\$9.04$ 11Okla. $\$5.56$ 20Ore. (a) $\$24.63$ 2Pa. (a) $\$6.54$ 15	Del.	\$5.46	21
Minn. $\$5.03$ 25 Miss. (a) $\$6.75$ 14Mo. $\$2.00$ 44Mont. (a) $\$8.62$ 12Nebr. $\$3.75$ 31Nev. $\$3.60$ 33N.H. (a) $\$0.00$ -N.J. $\$5.50$ 21N.M. $\$6.06$ 18N.Y. $\$6.44$ 17N.C. (a) $\$13.39$ 5N.D. $\$2.50$ 39Ohio (a) $\$9.04$ 11Okla. $\$5.56$ 20Ore. (a) $\$24.63$ 2Pa. (a) $\$6.54$ 15			22
Miss. (a) $\$6.75$ 14Mo. $\$2.00$ 44Mont. (a) $\$8.62$ Nebr. $\$3.75$ $\$3.75$ $$31$ Nev. $\$3.60$ $\$3.60$ $$33$ N.H. (a) $\$0.00$ $ 5.50 21 N.M. $\$6.06$ 18 N.Y. $\$6.44$ 17 N.C. (a) $\$13.39$ $$5$ N.D. $\$2.50$ 39 Ohio (a) $\$9.04$ 11 Okla. $\$5.56$ 20 Ore. (a) $\$24.63$ 2 Pa. (a) $\$6.54$	S.C. (b)	\$5.42	23
Mo. \$2.00 44 1 Mont. (a) \$8.62 12 12 Nebr. \$3.75 31 1 Nev. \$3.60 33 1 N.W. \$3.60 33 1 N.H. (a) \$0.00 - 5 N.J. \$5.50 21 1 N.M. \$6.06 18 1 N.Y. \$6.44 17 1 N.C. (a) \$13.39 5 1 N.D. \$2.50 39 1 Okla. \$5.56 20 2 Ore. (a) \$24.63 2 1 Pa. (a) \$6.54 15 1	Maine (a)	\$5.21	24
Mont. (a) \$8.62 12 9 Nebr. \$3.75 31 7 Nev. \$3.60 33 1 Nev. \$3.60 33 1 N.H. (a) \$0.00 - 1 N.J. \$5.50 21 9 N.M. \$6.06 18 1 N.Y. \$6.44 17 1 N.C. (a) \$13.39 5 1 Ohio (a) \$9.04 11 1 Okla. \$5.56 20 2 Ore. (a) \$24.63 2 1 Pa. (a) \$6.54 15 1	Minn.	\$5.03	25
Nebr. \$3.75 31 Nev. \$3.60 33 1 Nev. \$3.60 33 1 N.H. (a) \$0.00 - 1 N.J. \$5.50 21 1 N.M. \$6.06 18 1 N.Y. \$6.44 17 1 N.C. (a) \$13.39 5 1 N.D. \$2.50 39 1 Okia. \$5.56 20 2 Ore. (a) \$24.63 2 1 Pa. (a) \$6.54 15 1	Conn.	\$4.50	26
Nev. \$3.60 33 N.H. (a) \$0.00 - N.J. \$5.50 21 N.M. \$6.06 18 N.Y. \$6.44 17 N.C. (a) \$13.39 5 N.D. \$2.50 39 Ohio (a) \$9.04 11 Okla. \$5.56 20 Ore. (a) \$24.63 2 Pa. (a) \$6.54 15	Гenn.	\$4.40	27
N.H. (a) \$0.00 - <t< td=""><td>Mass.</td><td>\$4.05</td><td>28</td></t<>	Mass.	\$4.05	28
N.J. \$5.50 21 N.M. \$6.06 18 1 N.Y. \$6.44 17 1 N.C. (a) \$13.39 5 1 N.D. \$2.50 39 0 Ohio (a) \$9.04 11 1 Okla. \$5.56 20 20 Ore. (a) \$24.63 2 1 Pa. (a) \$6.54 15 2	S.D.	\$3.93	29
N.M. \$6.06 18 N.Y. \$6.44 17 N.C. (a) \$13.39 5 N.D. \$2.50 39 Ohio (a) \$9.04 11 Okla. \$5.56 20 Ore. (a) \$24.63 2 Pa. (a) \$6.54 15	Ga.	\$3.79	30
N.Y. \$6.44 17 N.C. (a) \$13.39 5 N.D. \$2.50 39 Ohio (a) \$9.04 11 Okla. \$5.56 20 2 Ore. (a) \$24.63 2 1 Pa. (a) \$6.54 15 15	Nebr.	\$3.75	31
N.C. (a) \$13.39 5 1 N.D. \$2.50 39 9 Ohio (a) \$9.04 11 1 Okla. \$5.56 20 2 Ore. (a) \$24.63 2 1 Pa. (a) \$6.54 15 2	R.I.	\$3.75	31
N.D. \$2.50 39 Ohio (a) \$9.04 11 Okla. \$5.56 20 Ore. (a) \$24.63 2 Pa. (a) \$6.54 15	Nev.	\$3.60	33
Ohio (a) \$9.04 11 1 Okla. \$5.56 20 2 Ore. (a) \$24.63 2 1 Pa. (a) \$6.54 15 2	Calif.	\$3.30	34
Okla. \$5.56 20 . Ore. (a) \$24.63 2 1 Pa. (a) \$6.54 15 .	Vis.	\$3.25	35
Ore. (a) \$24.63 2 1 Pa. (a) \$6.54 15 15	Ariz.	\$3.00	36
Pa. (a) \$6.54 15	nd.	\$2.68	
	Ark.	\$2.58	37 38
	Kans.	\$2.50	39
	La.	\$2.50	
-	N.D.	\$2.50	39
	Гех.	\$2.40	42
	Colo.	\$2.28	43
	Mo.	\$2.00	44
	Ky.	\$1.92	45
	W.Va. (a)	\$1.85	46
	٨d.	\$1.50	47
		\$0.68	48
	Vt. (a)	\$0.00 -	
Wyo. (a) \$0.00 –	N.H. (a)	\$0.00	

(a) States where the government controls sales. In control states, products are subject to ad valorem markup and excise taxes. The excise tax rate is calculated using methodology developed by the Distilled Spirits Council of the United States.

(b) Includes a wholesale tax of \$5.36 per case.

Source: The Tax Foundation using information from State revenue departments, Distilled Spirits Council of the United States (DISCUS); Note: Local excise taxes excluded.

Source: Dept of Taxation and Revenue