

**CIGARETTE EXCISE TAX RATES AS OF JANUARY 1, 2013
BEER AND WINE RATES AS OF 2011
Ranked by Sum of Excise and Sales Tax Rates (Dollars)**

Rank	Malt Liquor (Beer) per Gallon			Table Wine (14% alcohol) per Gallon			Cigarettes per Pack		
	State	Excise	Sales	State	Excise	Sales	State	Excise	Sales
1	South Carolina	0.770	0.600	Florida	2.25	2.40	New York (a)	435.0	0.17
2	Hawaii	0.930	0.400	Iowa	1.75	2.40	Rhode Island	350.0	0.30
3	Mississippi	0.427	0.700	Tennessee	1.21	2.80	Connecticut	340.0	0.28
4	Florida	0.480	0.600	Illinois	1.39	2.50	Hawaii	320.0	0.17
5	Alaska	1.070	0.000	New Mexico	1.70	2.00	Washington	302.5	0.28
6	California	0.200	0.825	New Jersey	0.88	2.80	New Jersey	270.0	0.30
7	North Carolina	0.530	0.475	Virginia	1.51	2.00	Vermont	262.0	0.26
8	Alabama	0.530	0.400	California	0.20	3.30	Wisconsin	252.0	0.22
9	Washington	0.261	0.650	Washington	0.87	2.60	Massachusetts	251.0	0.27
10	New Mexico	0.410	0.500	Nevada	0.70	2.74	Dist. of Columbia (e)	250.0	0.26
11	Utah	0.410	0.470	Rhode Island	0.60	2.80	Arizona	200.0	0.29
12	Nebraska	0.310	0.550	West Virginia	1.00	2.40	Maryland	200.0	0.26
13	Illinois	0.235	0.625	Alabama	1.70	1.60	Michigan	200.0	0.26
14	Maine	0.350	0.500	South Carolina	0.90	2.40	Maine	200.0	0.22
15	Oklahoma	0.400	0.450	Indiana	0.47	2.80	Alaska	200.0	0.00
16	Nevada	0.160	0.685	Mississippi	0.35	2.80	Indiana	198.0	0.30
17	Tennessee	0.140	0.700	Nebraska	0.95	2.20	Illinois (a)	198.0	0.27
18	Minnesota	0.150	0.688	Arkansas	0.75	2.40	Utah	170.0	0.26
19	Arkansas	0.230	0.600	Georgia	1.51	1.60	Montana	170.0	0.00
20	Texas	0.200	0.625	Arizona	0.84	2.24	New Hampshire	168.0	0.00
21	New Jersey	0.120	0.700	Minnesota	0.30	2.75	New Mexico	166.0	0.22
22	Indiana	0.115	0.700	Connecticut	0.60	2.40	Pennsylvania	160.0	0.26
23	Michigan	0.200	0.600	Hawaii	1.38	1.60	Delaware	160.0	0.00
24	Rhode Island	0.100	0.700	Vermont	0.55	2.40	South Dakota	153.0	0.17
25	Connecticut	0.190	0.600	Michigan	0.51	2.40	Texas	141.0	0.27
26	Iowa	0.190	0.600	Idaho	0.45	2.40	Iowa	136.0	0.26
27	West Virginia	0.180	0.600	Maryland	0.40	2.40	Florida (b)	133.9	0.26
28	Virginia	0.260	0.500	Texas	0.20	2.50	Ohio	125.0	0.24
29	Idaho	0.150	0.600	Dist. of Columbia	0.30	2.40	Minnesota (d)	123.0	0.30
30	Ohio	0.180	0.550	North Carolina	0.79	1.90	Oregon	118.00	0.00
31	Arizona	0.160	0.560	Maine	0.60	2.00	Arkansas	115.0	0.26
32	Georgia	0.320	0.400	South Dakota	0.93	1.60	Oklahoma	103.0	0.20
33	Louisiana	0.320	0.400	Oklahoma	0.72	1.80	California	87.0	0.32
34	Kansas	0.180	0.530	Alaska	2.50	0.00	Colorado	84.0	0.13
35	Dist. of Columbia	0.090	0.600	North Dakota	0.50	2.00	Nevada	80.0	0.30
36	Maryland	0.090	0.600	Ohio	0.30	2.20	Kansas	79.0	0.27
37	Pennsylvania	0.080	0.600	Pennsylvania	0.00	2.40	Mississippi	68.0	0.30
38	South Dakota	0.270	0.400	Wisconsin	0.25	2.00	Nebraska	64.0	0.24
39	North Dakota	0.160	0.500	Missouri	0.30	1.69	Tennessee (a) (e)	62.0	0.30
40	Wisconsin	0.060	0.500	New York	0.30	1.60	Kentucky (c)	60.0	0.26
41	New York	0.140	0.400	Utah		1.88	Wyoming	60.0	0.17
42	Missouri	0.060	0.423	Louisiana	0.11	1.60	Idaho	57.0	0.26
43	Wyoming	0.020	0.400	Wyoming	0.00	1.60	South Carolina	57.0	0.26
44	Colorado	0.080	0.290	Colorado	0.28	1.16	West Virginia	55.0	0.26
45	New Hampshire	0.300	0.000	Montana	1.06	0.00	North Carolina	45.0	0.21
46	Vermont	0.265	0.000	Delaware	0.97	0.00	North Dakota	44.0	0.22
47	Delaware	0.160	0.000	Oregon	0.67	0.00	Alabama (a)	42.5	0.17
48	Montana	0.140	0.000	Massachusetts	0.55	0.00	Georgia	37.0	0.17
49	Massachusetts	0.110	0.000	Kentucky	0.50	0.00	Louisiana	36.0	0.17
50	Kentucky	0.080	0.000	Kansas	0.30	0.00	Virginia (a)	30.0	0.22
51	Oregon	0.080	0.000	New Hampshire	0.00	0.00	Missouri (a)	17.0	0.18

Source: Excise tax rates from Federation of Tax Administrators (web).

Sales tax rates assume \$11 per gallon for beer, \$40 a gallon for wine, and \$4.35 per pack for cigarettes.