

# **Excise Taxes:**

## **Tobacco and Alcoholic Beverages**

# EXCISE TAXES: TOBACCO TAX BASICS

Tax is levied on manufacturers or importers of cigars, cigarettes, smoking and smokeless tobacco for sale, use, handling, distribution, or consumption in Louisiana

Tobacco Product	Rate
Cigars	8% of the invoice price for cigars invoiced at \$120 per 1,000 or less
	20% of the invoice price for cigars at more than \$120 per 1,000
Cigarettes	\$1.08 per pack of 20 (5.4¢ per cigarette)
Smoking Tobacco	33% of the invoice price
Smokeless Tobacco	20% of the invoice price
Vapor products and electronic cigarettes	.05¢ per milliliter of consumable nicotine liquid solution

# EXCISE TAXES: TOBACCO TAX BASICS

- FY 21 actual collections - \$284.3M
- FY 22 projected collections - \$257M
- FY 23 projected collections - \$275.8M

# EXCISE TAXES: ALCOHOLIC BEVERAGES BASICS

Alcoholic beverages are taxed as follows:

Beverage	Prior Tax Rate	Rate after passage of Act No. 13 of 2016 1 E.S.
Beer and Malt Liquor	(1948) \$10 per barrel	\$12.50 per barrel
Liquor	(1978) \$0.66 per liter	\$0.80 per liter
Sparkling and Still Wines over 24% alcohol by volume	(1978) \$0.42 per liter	\$0.55 per liter
Still Wines b/w 14% and 24% alcohol by volume	(1978) \$0.06 per liter	\$0.35 per liter
Still Wines under 14% alcohol by volume	(1978) \$0.03 per liter	\$0.20 per liter

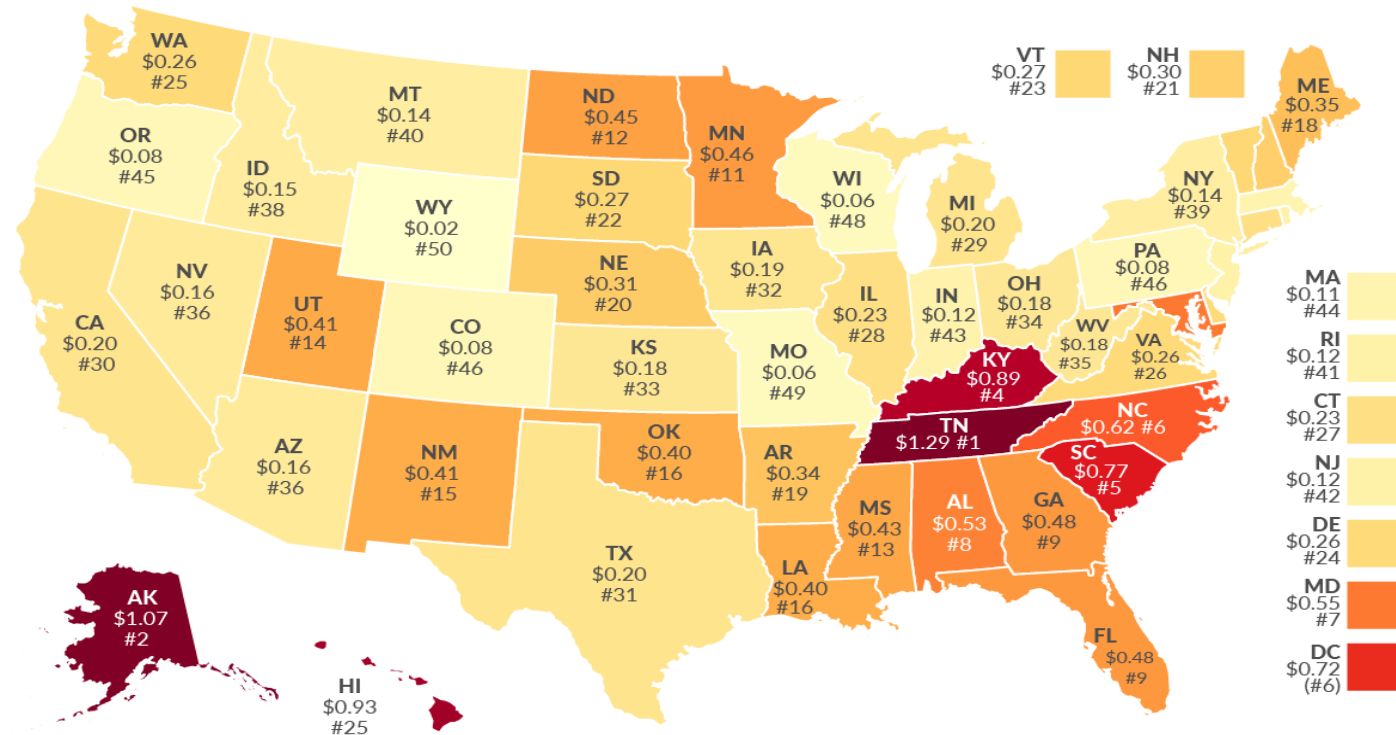
# EXCISE TAXES: ALCOHOLIC BEVERAGES BASICS

- FY 21 actual collections for beer and alcoholic beverages- \$79.7M
- FY 22 projected collections for beer and alcoholic beverages - \$77.3M
- FY 23 projected collections for beer and alcoholic beverages - \$77.5M

# EXCISE TAXES: BEER TAX MAP

## How High are Beer Taxes in Your State?

State Beer Excise Taxes (Dollars per Gallon), 2021



Note: Rates are those applicable to off-premise sales of 4.7% alcohol by volume (a.b.v.) beer in 12-ounce containers which have been imported from outside the state. At the federal level, beer is subject to differing tax rates. Small domestic brewers are taxed between \$0.11/gallon and \$0.516/gallon. All other brewers are taxed at rates between \$0.516/gallon and \$0.58/gallon. D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included. Different rates are also applicable in FL, GA, HI, ID, IA, KS, MN, NC, ND, OH, OK, TX, UT, VA, WA, and WI according to alcohol content, place of production, size of container, or place purchased (on- or off-premise or onboard airlines). Rates include the statewide local rates in AL (\$0.52/gallon) and GA (\$0.53/gallon). They include sales taxes specific to alcoholic beverages in AR, MD, MN, and D.C. Rates in AR and RI include case fees and/or bottle fees which may vary with the size of container. Rates include the wholesale rate in Kentucky (10%) and Tennessee (\$35.60/barrel), converted into a gallonage excise tax rate.

Sources: Distilled Spirits Council of the United States; Alcohol and Tobacco Tax and Trade Bureau; state revenue departments.

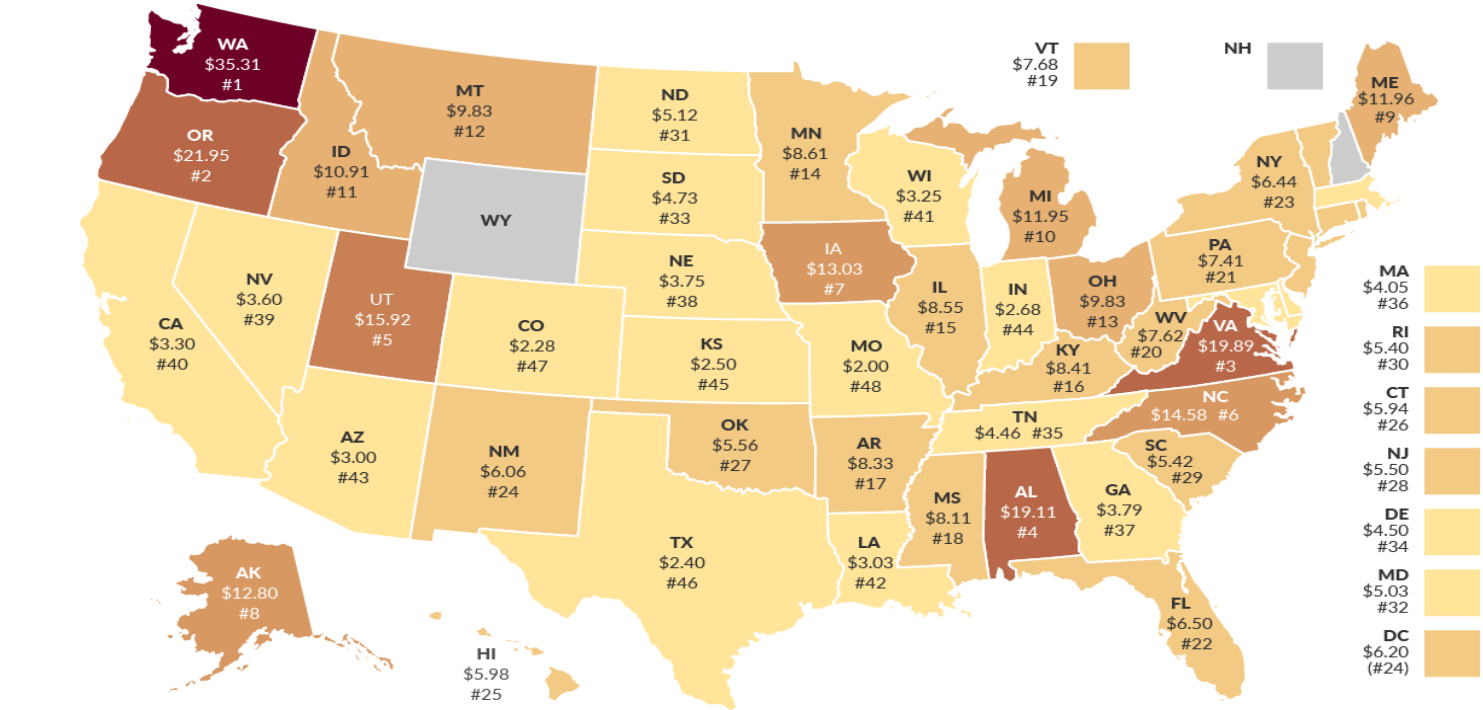
State Beer Excise Tax Rates,  
Dollars per Gallon



# EXCISE TAXES: DISTILLED SPIRITS TAX MAP

## How High are Distilled Spirits Taxes in Your State?

State Distilled Spirits Excise Tax Rates (Dollars per Gallon), as of January 2021



Note: Rates are those applicable to off-premise sales of 40% alcohol by volume (a.b.v.) 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. D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included. The alcohol excise tax provisions of the Tax Cuts and Jobs Act were made permanent as of Dec. 27, 2020.

AK, CA, CT, DE, FL, GA, IL, IN, LA, MD, MA, NV, NY, ND, RI, SD, TX: Different rates also applicable to alcohol content, place of production, size of container, or place purchased (on- or off-premise or on board airlines).

AL, ID, IA, ME, MI, MS, MT, NH, NC, OH, OR, PA, UT, VT, VA, WV, WY: Control states, where the government controls all sales. Products can be subject to *ad valorem* mark-up as well as excise taxes.

KY: Rates include the wholesale tax rate of 11%, converted to a gallonage excise tax rate.

AR, MN, SC, TN: Rates include case fees and/or bottle fees which may vary with size of container.

AR, MD, MN, ND, SD, WA, DC: Rates include sales taxes specific to alcoholic beverages.

WA: Includes the retail (17%) and distributor (5%/10%) license fees, converted into a gallonage excise tax rate.

Sources: Distilled Spirits Council of the United States; Alcohol and Tobacco Tax and Trade Bureau.

### State Distilled Spirits Excise Tax Rates (Dollars per Gallon)

