

Summary of Beer, Wine & Distilled Spirits Excise Taxes for 2018-2019

Beer	Tax Rate Per Barrel			
Domestic Beer	First 60,000 Barrels		Over 60,000 up to 2,000,000 Barrels	
	\$3.50		\$16.00	
Other Beer per barrel	First 6,000,000 Barrels		Over 6,000,000 Barrels	
	\$16.00		\$18.00	
Wine	Tax Rate per Gallon			
	First 30,000 Gallons	Over 30,000 up to 130,000 Gallons	Over 130,000 up to 750,000 Gallons	Over 750,000 Gallons
Still Wine up to 16% ABV	\$0.07	\$0.17	\$0.535	\$1.07
Still Wine 16% - 21% ABV	\$0.57	\$0.67	\$1.035	\$1.57
Still Wine 21% - 24% ABV	\$2.15	\$2.25	\$2.615	\$3.15
Mead	\$0.07	\$0.17	\$0.535	\$1.07
Low ABV wine	\$0.07	\$0.17	\$0.535	\$1.07
Artificially Carbonated Wine	\$2.30	\$2.40	\$2.765	\$3.30
Sparkling Wine	\$2.40	\$2.50	\$2.865	\$3.40
Hard Cider	\$0.164	\$0.17	\$0.193	\$0.226
Distilled Spirits	Tax Rate per Gallon			
	First 100,000 proof gallons	Over 100,000 up to 22,230,000 proof gallons	Over 22,230,000 proof gallons	
	\$2.70	\$13.34	\$13.50	

Summary of Excise Taxes on Tobacco Products for 2018-2019

Tobacco Products	Tax Rate per 1,000 units	Tax Rate per Pack of 20
Small Cigarettes	\$50.33	\$1.01
Large Cigarettes	\$105.69	\$2.11
Small Cigars	\$50.33	\$1.01
Tobacco Products	Tax Rate per 1,000 units	Tax Rate for Each Unit
Large Cigars	52.75% of sales price but not to exceed \$402.60 per 1,000	\$0.4026 maximum
Tobacco Products	Tax Rate per 1 Pound	Tax Rate per 1 Ounce Tin or Pouch
Pipe Tobacco	\$2.8311	\$0.1769
Chewing Tobacco	\$0.5033	\$0.0315
Snuff	\$1.51	\$0.0944
Roll-your-own Tobacco	\$24.78	\$1.5488
Cigarette Papers and Tubes		Tax Rate per 50 Papers or Tubes
Cigarette papers up to 6½" long		\$0.0315
Cigarette papers over 6½" long		Use rates above, but count each 2¾ inches, or fraction thereof, of the length of each as one cigarette paper.
Cigarette tubes up to 6½" long		\$0.0630
Cigarette tubes over 6½" long		Use rates above, but count each 2¾ inches, or fraction thereof, of the length of each as one cigarette tube.

Summary of Excise Taxes on Firearms & Ammunition for 2018-2019

Firearms and Ammunition	Tax Rate
Pistols and Revolvers	10% of sale price
Other Firearms and Ammunition	11% of sale price