

State Sales, Gasoline, Cigarette, and Alcohol Tax Rates by State

As of December 31, 2006

(2006's noteworthy changes in bold italics)

State	Table					
	Sales Tax (Percent)	Gasoline Tax (Per Gallon)	Cigarette Tax (Per Pack)	Spirits Tax (Per Gallon)	Wine Tax (Per Gallon)	Beer Tax (Per Gallon)
Alabama	4	\$0.18	\$0.425	\$14.78 (b)	\$1.70	\$0.53
Alaska	None	\$0.08	\$1.80	\$12.80	\$2.50	\$1.07
Arizona	5.6	\$0.19 (m)	\$2.00	\$3.00	\$0.84	\$0.16
Arkansas	6	\$0.215	\$0.59	\$2.58	\$0.77	\$0.24
California	6.25	\$0.192 (m)	\$0.87	\$3.30	\$0.20	\$0.20
Colorado	2.9	\$0.22	\$0.84	\$2.28	\$0.32	\$0.08
Connecticut	6	\$0.25	\$1.51	\$4.50	\$0.60	\$0.19
Delaware	None	\$0.23	\$0.55	\$3.75	\$0.97	\$0.16
Florida	6	\$0.149 (c)	\$0.339	\$6.50	\$2.25	\$0.48
Georgia	4	\$0.075	\$0.37	\$3.79	\$1.51	\$0.48
Hawaii	4	\$0.16	\$1.60 (n)	\$5.98	\$1.38	\$0.93
Idaho	6	\$0.25	\$0.57	\$8.86 (b)	\$0.45	\$0.15
Illinois	6.25	\$0.19	\$0.98	\$4.50	\$0.73	\$0.19
Indiana	6	\$0.18	\$0.555	\$2.68	\$0.47	\$0.12
Iowa	5	\$0.22 (m)	\$0.36	\$10.79 (b)	\$1.75	\$0.19
Kansas	5.3	\$0.25 (m)	\$0.79	\$2.50	\$0.30	\$0.18
Kentucky	6	\$0.185	\$0.30	\$1.94	\$0.50	\$0.08
Louisiana	4	\$0.20	\$0.36	\$2.50	\$0.11	\$0.32
Maine	5	\$0.268 (a,m)	\$2.00	\$4.56 (b)	\$0.60	\$0.35
Maryland	5	\$0.235	\$1.00	\$1.50	\$0.40	\$0.09
Massachusetts	5	\$0.235 (m)	\$1.51	\$4.05	\$0.55	\$0.11
Michigan	6	\$0.19875 (m)	\$2.00	\$10.53 (b)	\$0.51	\$0.20
Minnesota	6.5	\$0.20	\$1.493 (h)	\$5.08	\$0.35	\$0.15
Mississippi	7	\$0.184 (m)	\$0.18	\$6.34 (b)	(i)	\$0.43
Missouri	4.225	\$0.17	\$0.17	\$2.00	\$0.36	\$0.06
Montana	None	\$0.2775 (m)	\$1.70	\$7.56 (b)	\$1.06	\$0.14
Nebraska	5.5	\$0.28 (a,m)	\$0.64	\$3.75	\$0.95	\$0.29
Nevada	6.5	\$0.238 (m)	\$0.80	\$3.60	\$0.70	\$0.16
New Hampshire	None	\$0.196 (m)	\$0.80	\$0.00 (b)	(i)	\$0.30
New Jersey	7	\$0.145 (d)	\$2.575	\$4.40	\$0.70	\$0.12
New Mexico	5	\$0.18 (m)	\$0.91	\$6.06	\$1.70	\$0.41
New York	4	\$0.3865 (e)	\$1.50	\$6.44	\$0.19	\$0.11
N. Carolina	4.25 (k,g)	\$0.302 (a)	\$0.35	\$8.98 (b)	\$0.79	\$0.53
N. Dakota	5	\$0.23	\$0.44	\$2.50	\$0.50	\$0.16
Ohio	5.5	\$0.28	\$1.25	\$8.40 (b)	\$0.32	\$0.18
Oklahoma	4.5	\$0.17 (m)	\$1.03	\$5.56	\$0.72	\$0.40
Oregon	None	\$0.24	\$1.18	\$18.52 (b)	\$0.67	\$0.08
Penn.	6	\$0.323(f,m)	\$1.35	\$6.54 (b)	(i)	\$0.08
Rhode Island	7	\$0.31 (m)	\$2.46	\$3.75	\$0.60	\$0.11
S. Carolina	5 (l)	\$0.168 (m)	\$0.07	\$4.97	\$1.08	\$0.77
S. Dakota	4	\$0.24 (m)	\$1.53	\$3.93	\$0.93	\$0.27

Tennessee	7	\$0.214 (m)	\$0.20	\$4.46	\$1.27	\$0.14
Texas	6.25	\$0.20	\$1.41	\$2.40	\$0.20	\$0.20
Utah	4.75	\$0.245	\$0.695	\$9.66 (b)	(i)	\$0.41
Vermont	6	\$0.20 (m)	\$1.79 (o)	\$0.38 (b)	\$0.55	\$0.27
Virginia	4	\$0.175	\$0.30	\$14.54 (b)	\$1.51	\$0.26
Washington	6.5	\$0.34 (p)	\$2.025	\$21.30 (b)	\$0.88	\$0.26
West Virginia	6	\$0.315 (j)	\$0.55	\$1.70 (b)	\$1.00	\$0.18
Wisconsin	5	\$0.329 (a,m)	\$0.77	\$3.25	\$0.25	\$0.06
Wyoming	4	\$0.14	\$0.60	\$0.00 (b)	(i)	\$0.02
D.C.	5.75	\$0.20	\$1.00	\$1.50	\$0.30	\$0.09

Note: Bold, Italics indicate notable tax changes during 2006.

(a) The gas tax is indexed for inflation in Maine, Nebraska, North Carolina, and Wisconsin. Nebraska's indexed rate is revised quarterly. North Carolina's indexed rate is revised every six months. Wisconsin's indexed rate is revised every April

(b) States where the state government controls all sales. Excise tax rate is calculated using methodology designed by the Distilled Spirits Council of the United States (DISCUS).

(c) Includes 10.9 cents per gallon sales tax and 4 cents per gallon excise tax.

(d) Includes 4 cents per gallon Petroleum Products Gross Receipts Tax

(e) Includes 8 cents per gallon excise tax, 14.75 cents per gallon pre-paid sales tax and 15.9 cents per gallon Petroleum

(f) Includes 19.2 cents per gallon oil company franchise tax and 12 cents per gallon excise tax.

(g) Tax decrease.

(h) Includes a 75 cents per pack tax for health care costs.

(i) Products are subject to ad valorem mark-up and excise taxes. Only license state volume-based tax rates are shown. Some control states also levy volume-based taxes in addition to their percentage ad valorem taxes.

(j) Includes a 11 cent per gallon wholesale tax. Rate is variable. Increased to 11 cents per gallon from 6.5 cpg 1/1/07.

(k) Rate will fall to 4 percent on July 1, 2007.

(l) Rate will increase to 6 percent on July 1, 2007.

(m) Additional cents per gallon taxes added this year that were not included in previous years' tables.

(n) Hawaii will continue to increase its tax \$.20 each Sept. 30 until Sept. 30, 2011 when the tax will reach \$2.60.

(o) Increases another \$.20 on July 1, 2007.

(p) Was \$.28 per gallon. Will increase to \$.36 per gallon July 1, 2007, \$.375 July 1, 2008.

Source: State Revenue Departments; Commerce Clearing House; American Petroleum Institute; Orzechowski and Walker; Distilled Spirits Council of the United States (DISCUS)