

# Alcoholic Beverage Tax

**TABLE 27 – BEER, WINE, AND DISTILLED SPIRITS EXCISE TAX COLLECTIONS, 1932-35 TO 1999-00<sup>a</sup>**

(In thousands of dollars)

Fiscal year	Beer	Wine			Distilled spirits	Total
		Still wines		Champagne and sparkling wines		
		14 percent alcohol or less	Over 14 percent alcohol			
1	2	3	4	5	6	7
1999-00 .....	\$126,082	\$16,829	\$1,331	\$2,163	\$133,000	\$279,405
1998-99 .....	124,421	15,724	1,351	1,981	127,510 <sup>f</sup>	270,986 <sup>f</sup>
1997-98 .....	122,593	16,681	1,137	1,818	127,082	269,312
1996-97 .....	122,448	17,398	1,020	1,847	124,656	267,370
1995-96 .....	123,806	15,420	956	1,940	126,008	268,130
1994-95 .....	120,970	15,046	977	2,046	129,975	269,028
1993-94 .....	124,752	15,401	1,029	2,114	134,829	278,143
1992-93 .....	128,730	15,664	1,075	2,290	141,756	289,531
1991-92 .....	130,475 <sup>b</sup>	15,637 <sup>b</sup>	1,150 <sup>b</sup>	2,236	143,935 <sup>b</sup>	293,440
1990-91 .....	26,758	899	127	2,523	94,489	124,796
1989-90 .....	26,689	891	148	2,776	96,890	127,396
1988-89 .....	26,835	922	169	2,901	96,566	127,393
1987-88 .....	26,182	1,074	177	2,961	97,847	128,241
1986-87 .....	25,653	1,084	180	3,180	100,265	130,362
1985-86 .....	25,667	1,114	165	3,447	102,097	132,490
1984-85 .....	25,146	1,017	156	3,243	105,497	135,059
1983-84 .....	25,017	981	162	3,201	107,128	136,489
1982-83 .....	24,043	957	168	2,742	108,786	136,696
1981-82 .....	24,644	928	167	2,470	112,146	140,355
1980-81 .....	24,707	899	167	2,293	114,999	143,065
1979-80 .....	23,300	836	175	1,973	113,311	139,596
1978-79 .....	22,367	815	190	1,853	113,329	138,554
1977-78 .....	20,951	755	210	1,643	111,194	134,753
1976-77 .....	19,945	690	212	1,394	105,468	127,708
1975-76 .....	18,616	660	229	1,339	105,411	126,255
1974-75 .....	18,057	605	231	1,219	101,447	121,559
1973-74 .....	16,830	578	232	1,291	100,417	119,348
1972-73 .....	15,782	559	264	1,326	96,755	114,686
1971-72 .....	15,261	486	275	1,301	94,809	112,132
1970-71 .....	13,847	444	262	1,273	90,780	106,606
1965-70 .....	63,285	1,465	1,475	3,694	371,233 <sup>c</sup>	441,152
1960-65 .....	50,428	936	1,690	1,813	240,275	295,142
1955-60 .....	25,404 <sup>d</sup>	571	1,707	996 <sup>e</sup>	178,267 <sup>f</sup>	206,945
1950-55 .....	17,432	411	1,516	493	78,536	98,388
1945-50 .....	16,105	289	1,360	392	72,011	90,157
1940-45 .....	11,516	351	1,217	268	62,806	76,158
1935-40 .....	7,823	220 <sup>g</sup>	1,606 <sup>h</sup>	91 <sup>i</sup>	40,276 <sup>j</sup>	50,016
1932-35 <sup>k</sup> .....	2,397	–	479 <sup>l</sup>	–	–	2,876

- a. Collections are on an accrual basis and therefore differ from those in Table 2 which are on a cash basis.
- b. Effective July 15, 1991, the tax rates on alcoholic beverages other than champagne and sparkling wines were increased. The tax rate on beer was increased from 4 cents to 20 cents per gallon. The tax rate on still wine was increased to 20 cents per gallon; previously, still wines of 14 percent alcohol or less were taxed at 1 cent per gallon and still wines over 14 percent alcohol were taxed at 2 cents per gallon. The tax rate on distilled spirits was increased from \$2.00 to \$3.30 per gallon. Receipts from the floor tax imposed at the time of the rate increases are not included.
- c. Effective August 16, 1967, the tax rate was increased from \$1.50 to \$2.00 per gallon. Receipts from the 50-cent floor tax are not included; these amounted to \$3,009,778.
- d. Effective July 1, 1959, the tax rate was increased from 2 cents to 4 cents per gallon. Receipts from the 2-cent floor tax are not included; these amounted to \$369,170.
- e. Effective July 1, 1955, the tax on champagne and sparkling wines was changed from 1.5 cents per half-pint or fraction thereof to 30 cents per gallon. This revision eliminated inequities in the tax and provided a uniform tax rate; it was not considered to be a tax rate increase.
- f. Effective July 1, 1955, the tax rate was increased from 80 cents to \$1.50 per gallon. Receipts from the 70-cent floor tax imposed at the time of the rate increase are not included; these amounted to \$3,120,882.
- g. The tax on natural dry wines was reduced from 2 cents to 1 cent per gallon effective July 1, 1937.
- h. Still wines over 14 percent alcohol include still wines of 14 percent alcohol or less through 1936-37 because their tax rates were the same and they were not reported separately.
- i. Beginning July 1, 1935, tax on sparkling wine and champagne was imposed at 3 cents per pint.
- j. The excise tax on distilled spirits was first imposed July 1, 1935, at a rate of 80 cents per gallon.
- k. The alcoholic beverage tax was first effective April 6, 1933, at a rate of 2 cents per gallon on beer and wine.
- l. Includes all types of wines. The tax rate was 2 cents per gallon on all wine and the different types were not reported separately.

NOTE: Detail may not compute to total due to rounding.