

Public Revenues from Alcohol Beverages, 2008

Table 14

REVENUE PER GALLON OF ALCOHOL FROM FEDERAL, COMBINED STATE & LOCAL AND TOTAL COLLECTIONS
BY BEVERAGE TYPE, 2008

State	Spirits				Wine				Beer			
	Revenue per Alcohol Gallon State			Rank	Revenue per Alcohol Gallon State			Rank	Revenue per Alcohol Gallon State			Rank
& Local	Federal	Total	& Local		Federal	Total	& Local		Federal	Total		
Alabama	\$108.73	\$27.00	\$135.74	1	\$30.77	\$12.09	\$42.87	22	\$38.56	\$12.17	\$50.74	4
Alaska	41.45	27.00	68.45	22	30.85	12.09	42.94	21	27.33	12.17	39.51	16
Arizona	25.44	27.00	52.44	40	27.64	12.09	39.73	29	19.77	12.17	31.95	35
Arkansas	20.43	27.00	47.43	45	19.52	12.09	31.61	43	15.31	12.17	27.48	44
California	33.72	27.00	60.73	30	29.21	12.09	41.30	25	25.92	12.17	38.09	18
Colorado	23.98	27.00	50.99	43	20.86	12.09	32.95	41	22.35	12.17	34.52	28
Connecticut	22.64	27.00	49.64	44	16.63	12.09	28.72	45	16.76	12.17	28.94	39
Delaware	9.22	27.00	36.22	51	9.77	12.09	21.87	50	3.75	12.17	15.92	50
Dist. of Columbia	46.84	27.00	73.84	17	42.95	12.09	55.05	8	50.27	12.17	62.45	2
Florida	40.00	27.00	67.00	26	41.86	12.09	53.95	10	31.01	12.17	43.18	10
Georgia	32.51	27.00	59.51	33	40.00	12.09	52.09	11	36.87	12.17	49.04	6
Hawaii	32.36	27.00	59.36	34	26.31	12.09	38.40	31	35.02	12.17	47.20	8
Idaho	59.98	27.00	86.98	9	20.33	12.09	32.42	42	15.76	12.17	27.94	42
Illinois	44.00	27.00	71.00	21	35.28	12.09	47.37	17	27.91	12.17	40.09	14
Indiana	18.59	27.00	45.59	47	15.63	12.09	27.72	46	15.76	12.17	27.94	43
Iowa	48.11	27.00	75.12	15	29.03	12.09	41.13	26	17.96	12.17	30.14	37
Kansas	27.70	27.00	54.70	38	24.01	12.09	36.10	35	25.82	12.17	37.99	19
Kentucky	33.41	27.00	60.41	31	44.38	12.09	56.47	7	22.60	12.17	34.78	26
Louisiana	16.50	27.00	43.51	49	11.75	12.09	23.84	48	19.23	12.17	31.41	36
Maine	49.17	27.00	76.18	14	22.63	12.09	34.72	38	25.49	12.17	37.66	20
Maryland	17.79	27.00	44.79	48	21.63	12.09	33.73	39	17.28	12.17	29.46	38
Massachusetts	15.90	27.00	42.90	50	10.84	12.09	22.93	49	9.29	12.17	21.47	48
Michigan	60.46	27.00	87.46	8	25.99	12.09	38.09	32	21.92	12.17	34.09	30
Minnesota	38.04	27.00	65.04	28	28.24	12.09	40.33	28	32.33	12.17	44.51	9
Mississippi	54.50	27.00	81.50	13	52.79	12.09	64.89	3	26.66	12.17	38.84	17
Missouri	19.44	27.00	46.45	46	23.12	12.09	35.21	36	16.24	12.17	28.41	41
Montana	46.02	27.00	73.03	19	14.38	12.09	26.48	47	3.79	12.17	15.97	49
Nebraska	24.97	27.00	51.97	41	24.28	12.09	36.38	33	24.04	12.17	36.22	22
Nevada	33.07	27.00	60.07	32	29.98	12.09	42.07	24	30.29	12.17	42.47	11
New Hampshire	44.81	27.00	71.81	20	42.62	12.09	54.71	9	20.38	12.17	32.55	33
New Jersey	37.59	27.00	64.59	29	32.83	12.09	44.92	19	23.50	12.17	35.68	25
New Mexico	27.50	27.00	54.50	39	28.75	12.09	40.84	27	22.05	12.17	34.23	29
New York	46.08	27.00	73.08	18	26.82	12.09	38.91	30	24.58	12.17	36.76	21
North Carolina	76.38	27.00	103.38	5	45.25	12.09	57.35	6	29.45	12.17	41.63	12
North Dakota	24.47	27.00	51.47	42	22.71	12.09	34.80	37	23.69	12.17	35.86	24
Ohio	69.80	27.00	96.81	6	24.10	12.09	36.20	34	22.47	12.17	34.64	27
Oklahoma	41.36	27.00	68.36	23	30.09	12.09	42.19	23	19.82	12.17	32.00	34
Oregon	60.74	27.00	87.75	7	7.24	12.09	19.34	51	2.36	12.17	14.53	51
Pennsylvania	58.86	27.00	85.86	10	99.12	12.09	111.21	1	10.37	12.17	22.55	47
Rhode Island	55.94	27.00	82.94	11	48.21	12.09	60.30	5	54.43	12.17	66.60	1
South Carolina	27.82	27.00	54.82	37	21.14	12.09	33.23	40	23.97	12.17	36.15	23
South Dakota	38.97	27.00	65.98	27	37.25	12.09	49.34	14	36.29	12.17	48.46	7
Tennessee	40.24	27.00	67.24	25	38.54	12.09	50.63	13	36.94	12.17	49.12	5
Texas	47.37	27.00	74.37	16	39.00	12.09	51.10	12	27.91	12.17	40.09	13
Utah	94.73	27.00	121.73	2	89.09	12.09	101.18	2	43.35	12.17	55.52	3
Vermont	55.40	27.00	82.41	12	35.95	12.09	48.04	15	21.74	12.17	33.91	31
Virginia	76.70	27.00	103.70	4	32.01	12.09	44.10	20	20.99	12.17	33.16	32
Washington	89.47	27.00	116.47	3	35.92	12.09	48.01	16	27.82	12.17	40.00	15
West Virginia	40.25	27.00	67.25	24	52.17	12.09	64.27	4	15.25	12.17	27.42	45
Wisconsin	29.57	27.00	56.57	36	18.74	12.09	30.84	44	16.29	12.17	28.46	40
Wyoming	31.08	27.00	58.08	35	33.03	12.09	45.13	18	12.27	12.17	24.45	46
LICENSE STATES	\$33.96	\$27.00	\$60.97		\$29.49	\$12.09	\$41.59		\$25.26	\$12.17	\$37.44	
CONTROL STATES	\$67.35	\$27.00	\$94.35		\$39.34	\$12.09	\$51.43		\$21.20	\$12.17	\$33.38	
TOTAL U.S.	\$42.14	\$27.00	\$69.14		\$31.72	\$12.09	\$43.81		\$24.13	\$12.17	\$36.31	
% of Revenue Generated by Spirits	100%	100%	100%		75%	45%	63%		57%	45%	53%	

Note: State & local revenue collections are for fiscal or calendar year. Federal revenue collections are for fiscal year and include excise tax, occupational tax and import duty collections. Consumption figures are for fiscal year 2006. A wine gallon is equivalent to a standard U.S. bulk or liquid gallon. An alcohol gallon is a standard U.S. gallon of pure ethyl alcohol. For purposes of converting wine gallons to alcohol gallons, distilled spirits is assumed to be 40% alcohol by volume (a.b.v.); wine, 11% a.b.v.; beer, 4.7% a.b.v..