

Tax and Fee Rate

Information Purposes Only- Actual tax or fee may vary according to a person's circumstances.

PRODUCT	TAX	TAX PER PACKAGE (usually to nearest cent)
Beer	Barrel (31 gallons)	12 oz. can
Regular Rate	\$18	\$0.05
Reduced Rate	\$7 on first 60,000 barrels for brewer who produces less than 2 million barrels. \$18 per barrel after the first 60,000 barrels.	\$0.02
Wine	Wine Gallon	750ml bottle
14% Alcohol or Less	\$1.07 ¹	\$0.21
Over 14 to 21%	\$1.57 ¹	\$0.31
Over 21 to 24%	\$3.15 ¹	\$0.62
Naturally Sparkling	\$3.40	\$0.67
Artificially Carbonated	\$3.30 ¹	\$0.65
Hard Cider	\$0.226 ¹	\$0.04
¹ \$0.90 credit, or for hard cider \$0.056, may be available for the first 100,000 gallons removed by a small winery producing not more than 150,000 w.g. per year. Decreasing credit rates for a winery producing up to 250,000 w.g. per year.)		
Distilled Spirits	Proof Gallon *	750ml Bottle
All	\$13.50 less any credit for wine and flavor content.	\$2.14 (at 80 proof)
* A proof gallon is a gallon of liquid that is 100 proof, or 50% alcohol. The tax is adjusted, depending on the percentage of alcohol of the product.		
Tobacco Products	1000 units	Pack of 20
Small Cigarettes	\$19.50	\$0.39
Large Cigarettes	\$40.95	\$0.82
Small Cigars	\$1.828	\$0.04
Large Cigars	20.719% of sales price but not to exceed \$48.75	\$0.05 maximum
Tobacco Products	1 lb.	1 Ounce Tin or Pouch
Pipe Tobacco	\$1.0969	\$0.07
Chewing Tobacco	\$0.195	\$0.01
Snuff	\$0.585	\$0.04
Roll-your-own Tobacco	\$1.0969	\$0.07

CIGARETTE PAPERS AND TUBES	Tax
Cigarette Paper	50 papers¹
Cigarette papers up to 6½" long	\$0.0122
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	50 Tubes²
Cigarette tubes up to 6½" long	\$0.0244
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.
¹ Tax rate for less than 50 papers is the same. The tax is not prorated.	
² Tax rate for less than 50 tubes is the same. The tax is not prorated.	

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

Special Occupational Tax	Annual Tax	Tax During the Period July 1, 2005 to June 30, 2008
Retail Liquor/Beer Dealer	\$250	\$0*
Wholesale Liquor Dealer	\$500	\$0*
Brewer	\$1000 or reduced rate of \$500	\$0*
Proprietor of a distilled spirits plant, bonded wine cellar, bonded wine warehouse, or taxpaid wine bottling house	\$1000 or reduced rate of \$500	\$0*
Nonbeverage Drawback Claimant	\$500	\$0*
Industrial Alcohol Permittee	\$250	\$250*
Manufacturer of tobacco products or cigarette papers and tubes; tobacco export warehouse proprietor	\$1000 or reduced rate of \$500	\$1000 or reduced rate of \$500

There are also Special Occupational Taxes on manufacturing, importing, dealing in, making or transferring machine guns, destructive devices and certain other firearms. The Alcohol and Tobacco Tax and Trade Bureau (TTB) no longer administer these taxes. These taxes are now administered by the Bureau of Alcohol Tobacco Firearms and Explosives (ATF&E) www.atf.gov.

*While the tax on these activities has been suspended, the registration requirement remains in effect.

This was last updated on January 10, 2005