

# Map: Beer Excise Tax Rates by State, 2014

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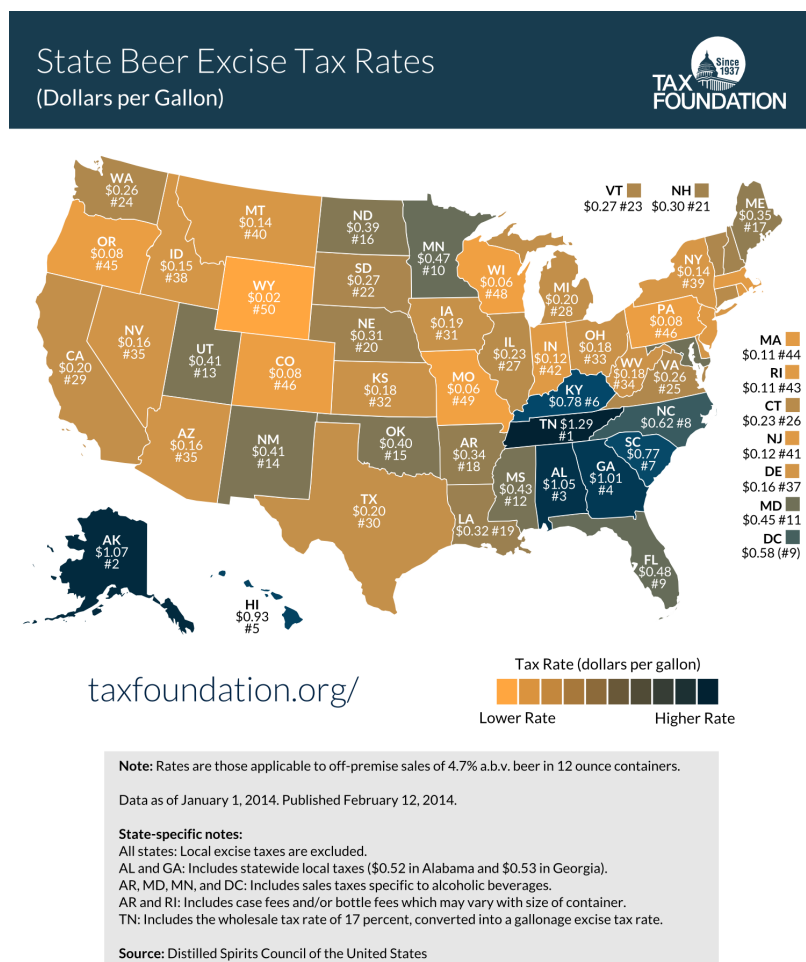
Tax treatment of beer varies widely across the U.S., ranging from a low of \$0.02 per gallon in Wyoming to a high of \$1.17 per gallon in Tennessee. Check out today's map below to see where your state lies on the beer tax spectrum.

There isn't much consistency on how state and local governments tax beer. This rate can include fixed-rate per volume taxes; wholesale taxes that are usually a percentage of the value of the product; distributor taxes (usually structured as license fees but are usually a percentage of revenues); retail taxes, in which retailers owe an extra percentage of revenues; case or bottle fees (which can vary based on size of container); and additional sales taxes (note that this measure does not include general sales tax, only those in excess of the general rate).

The Beer Institute [points out](#) that "taxes are the single most expensive ingredient in beer, costing more than labor and raw materials combined." They cite an economic analysis that found "if all the taxes levied on the production, distribution, and retailing of beer are added up, they amount to more than 40% of the retail price" (note that this may include general sales tax and federal beer taxes, which are not included in the estimates displayed on the map). Last year, we did a [podcast](#) with Lester Jones, Chief Economist at the Beer Institute on tax treatment of beer, which is worth a listen.

For more info on alcohol taxes, see [here](#). For a look at how taxation of beer works in each state, see [this handy table](#) from the Federation of Tax Administrators.

Follow Liz and Lyman on Twitter [@elizabeth\\_malm](#) and [@notedlemons](#), respectively.



(Click on the map to enlarge it. View previous maps [here](#).)

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