

Table 14

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

State	Distilled Spirits					Wine					Beer				
	State & Local Revenue (\$Million)	Consumption Alcohol Gallons (000)	Revenue per Alcohol Gallon			State & Local Revenue (\$Million)	Consumption Alcohol Gallons (000)	Revenue per Alcohol Gallon			State & Local Revenue (\$Million)	Consumption Alcohol Gallons (000)	Revenue per Alcohol Gallon		
			State	Federal	Total			State	Federal	Total			State	Federal	Total
Alabama	\$226.1	2,080	\$108.7	\$27.00	\$135.7	\$22.0	714	\$30.77	\$12.09	\$42.87	\$192.6	4,994	\$38.56	\$12.17	\$50.74
Alaska	22.2	536	41.45	27.00	68.45	6.4	208	30.85	12.09	42.94	19.2	704	27.33	12.17	39.51
Arizona	95.1	3,738	25.44	27.00	52.44	44.9	1,626	27.64	12.09	39.73	138.7	7,015	19.77	12.17	31.95
Arkansas	29.3	1,435	20.43	27.00	47.43	6.5	334	19.52	12.09	31.61	41.4	2,706	15.31	12.17	27.48
California	689.2	20,439	33.72	27.00	60.73	404.2	13,838	29.21	12.09	41.30	885.6	34,170	25.92	12.17	38.09
Colorado	94.5	3,940	23.98	27.00	50.99	27.1	1,301	20.86	12.09	32.95	118.7	5,310	22.35	12.17	34.52
Connecticut	54.9	2,426	22.64	27.00	49.64	22.9	1,374	16.63	12.09	28.72	47.5	2,834	16.76	12.17	28.94
Delaware	8.3	896	9.22	27.00	36.22	3.5	357	9.77	12.09	21.87	4.0	1,068	3.75	12.17	15.92
Dist. of Columbia	35.1	749	46.84	27.00	73.84	18.4	429	42.95	12.09	55.05	32.3	642	50.27	12.17	62.45
Florida	546.3	13,658	40.00	27.00	67.00	265.7	6,347	41.86	12.09	53.95	627.2	20,225	31.01	12.17	43.18
Georgia	161.3	4,961	32.51	27.00	59.51	65.8	1,645	40.00	12.09	52.09	333.3	9,040	36.87	12.17	49.04
Hawaii	21.9	676	32.36	27.00	59.36	12.6	478	26.31	12.09	38.40	51.5	1,472	35.02	12.17	47.20
Idaho	47.5	791	59.98	27.00	86.98	7.0	344	20.33	12.09	32.42	23.7	1,503	15.76	12.17	27.94
Illinois	333.2	7,572	44.00	27.00	71.00	118.8	3,368	35.28	12.09	47.37	371.1	13,295	27.91	12.17	40.09
Indiana	68.3	3,674	18.59	27.00	45.59	16.4	1,049	15.63	12.09	27.72	96.4	6,118	15.76	12.17	27.94
Iowa	77.0	1,601	48.11	27.00	75.12	10.4	357	29.03	12.09	41.13	63.7	3,548	17.96	12.17	30.14
Kansas	39.3	1,420	27.70	27.00	54.70	6.7	279	24.01	12.09	36.10	73.3	2,840	25.82	12.17	37.99
Kentucky	73.7	2,206	33.41	27.00	60.41	21.6	487	44.38	12.09	56.47	86.5	3,826	22.60	12.17	34.78
Louisiana	47.6	2,883	16.50	27.00	43.51	9.3	788	11.75	12.09	23.84	107.9	5,609	19.23	12.17	31.41
Maine	43.3	880	49.17	27.00	76.18	9.1	402	22.63	12.09	34.72	39.0	1,531	25.49	12.17	37.66
Maryland	67.4	3,788	17.79	27.00	44.79	29.8	1,380	21.63	12.09	33.73	86.0	4,976	17.28	12.17	29.46
Massachusetts	70.1	4,411	15.90	27.00	42.90	31.5	2,905	10.84	12.09	22.93	57.0	6,128	9.29	12.17	21.47
Michigan	378.8	6,266	60.46	27.00	87.46	54.5	2,096	25.99	12.09	38.09	210.4	9,598	21.92	12.17	34.09
Minnesota	161.7	4,251	38.04	27.00	65.04	33.1	1,174	28.24	12.09	40.33	168.1	5,198	32.33	12.17	44.51
Mississippi	85.4	1,566	54.50	27.00	81.50	12.5	237	52.79	12.09	64.89	93.6	3,512	26.66	12.17	38.84
Missouri	72.4	3,724	19.44	27.00	46.45	27.1	1,171	23.12	12.09	35.21	107.4	6,614	16.24	12.17	28.41
Montana	30.8	670	46.02	27.00	73.03	3.4	238	14.38	12.09	26.48	5.4	1,420	3.79	12.17	15.97
Nebraska	26.5	1,062	24.97	27.00	51.97	6.1	251	24.28	12.09	36.38	51.8	2,154	24.04	12.17	36.22
Nevada	85.6	2,589	33.07	27.00	60.07	32.7	1,092	29.98	12.09	42.07	110.2	3,638	30.29	12.17	42.47
New Hampshire	85.5	1,908	44.81	27.00	71.81	29.5	692	42.62	12.09	54.71	39.8	1,954	20.38	12.17	32.55
New Jersey	223.1	5,935	37.59	27.00	64.59	111.2	3,388	32.83	12.09	44.92	163.1	6,941	23.50	12.17	35.68
New Mexico	30.3	1,103	27.50	27.00	54.50	10.6	368	28.75	12.09	40.84	52.5	2,379	22.05	12.17	34.23
New York	484.6	10,518	46.08	27.00	73.08	166.6	6,211	26.82	12.09	38.91	380.4	15,474	24.58	12.17	36.76
North Carolina	310.6	4,067	76.38	27.00	103.38	78.1	1,725	45.25	12.09	57.35	261.1	8,865	29.45	12.17	41.63
North Dakota	14.4	590	24.47	27.00	51.47	2.1	93	22.71	12.09	34.80	21.7	916	23.69	12.17	35.86
Ohio	366.1	5,245	69.80	27.00	96.81	49.7	2,060	24.10	12.09	36.20	284.6	12,665	22.47	12.17	34.64
Oklahoma	59.1	1,428	41.36	27.00	68.36	13.2	438	30.09	12.09	42.19	70.5	3,558	19.82	12.17	32.00
Oregon	149.3	2,457	60.74	27.00	87.75	9.4	1,299	7.24	12.09	19.34	9.9	4,201	2.36	12.17	14.53
Pennsylvania	346.1	5,880	58.86	27.00	85.86	207.1	2,090	99.12	12.09	111.21	137.8	13,289	10.37	12.17	22.55
Rhode Island	40.2	718	55.94	27.00	82.94	19.4	402	48.21	12.09	60.30	54.2	996	54.43	12.17	66.60
South Carolina	73.5	2,643	27.82	27.00	54.82	16.0	755	21.14	12.09	33.23	127.6	5,325	23.97	12.17	36.15
South Dakota	21.2	543	38.97	27.00	65.98	3.9	104	37.25	12.09	49.34	37.6	1,037	36.29	12.17	48.46
Tennessee	117.1	2,909	40.24	27.00	67.24	33.5	870	38.54	12.09	50.63	223.0	6,038	36.94	12.17	49.12
Texas	504.7	10,653	47.37	27.00	74.37	140.2	3,595	39.00	12.09	51.10	793.0	28,409	27.91	12.17	40.09
Utah	82.2	868	94.73	27.00	121.73	22.2	249	89.09	12.09	101.18	73.5	1,696	43.35	12.17	55.52
Vermont	20.0	360	55.40	27.00	82.41	9.8	274	35.95	12.09	48.04	15.5	713	21.74	12.17	33.91
Virginia	274.2	3,575	76.70	27.00	103.70	67.2	2,100	32.01	12.09	44.10	161.9	7,713	20.99	12.17	33.16
Washington	344.7	3,853	89.47	27.00	116.47	81.7	2,275	35.92	12.09	48.01	179.7	6,458	27.82	12.17	40.00
West Virginia	25.6	637	40.25	27.00	67.25	6.9	133	52.17	12.09	64.27	31.2	2,045	15.25	12.17	27.42
Wisconsin	148.9	5,035	29.57	27.00	56.57	24.5	1,308	18.74	12.09	30.84	119.7	7,349	16.29	12.17	28.46
Wyoming	14.7	474	31.08	27.00	58.08	2.8	84	33.03	12.09	45.13	8.5	696	12.27	12.17	24.45
LICENSE STATES	\$4,521	133,108	\$33.96	\$27.00	\$60.97	\$1,752	59,413	\$29.49	\$12.09	\$41.59	\$5,658	224,000	\$25.26	\$12.17	\$37.44
CONTROL STATES	\$2,908	43,179	\$67.35	\$27.00	\$94.35	\$683	17,370	\$39.34	\$12.09	\$51.43	\$1,832	86,402	\$21.20	\$12.17	\$33.38
TOTAL U.S.	\$7,429	176,287	\$42.14	\$27.00	\$69.14	\$2,436	76,783	\$31.72	\$12.09	\$43.81	\$7,490	310,402	\$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.. Sources: Spirits consumption, DISCUS; Wine consumption, Adams Handbook Advance; Beer consumption, The Beer Institute;

Table 14 (Cont'd)

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%	

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