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COMPARISON OF GEORGIA'S TOBACCO AND ALCOHOLIC BEVERAGE EXCISE TAX RATES

Taxes on tobacco and alcoholic beverages have long been a standard component of state and local revenue systems. These taxes are called *excise*, which is derived from a word meaning assessment, and refer to a tax on goods that are consumed (not on income). These taxes were used heavily early on the history of the U.S. at the federal level. In the U.S., taxes on alcoholic beverages account for 0.69 percent of state tax collections (on average) while taxes on alcoholic beverages account for 0.86 percent of Georgia's state tax collections (FY 2007). In the case of tobacco taxes, the average state generates 2.03 percent of state revenues from taxes on tobacco products while the same share is 1.30 percent in Georgia.

The purpose of this policy brief is to present the current landscape of the taxation of alcohol and tobacco in Georgia relative to other states in the U.S. In this policy brief, we do not take on the arguments for or against taxing these products, but simply report where Georgia stands relative to other states in terms of the level of tax on these products. These taxes tend to be specific—that is, levied as an amount of tax per unit (pack of cigarettes, gallon of spirits, etc.) of the product. The rates can vary dramatically by the specific product. In this policy brief, we present comparable rates for taxes on cigarettes (per pack) and on spirits, wine, and beer. As seen below, based on these

comparisons, Georgia ranks relatively low (compared to other states) in terms of the per pack state tax on cigarettes, about in the middle of the states for taxes on spirits, and relatively high for table wine (6th in the U.S.) and beer (7th in the U.S.).

Taxes on alcoholic beverages and tobacco are often referred to as “sin” taxes in that consumption of them may lead to negative outcomes—disease, motor vehicle accidents and fatalities, or a loss in work effort. As such, consumption of these items may impose a cost to the individual who is consuming, but might also impose a cost on others, referred to as an externality. In the case of alcohol and tobacco consumption, these externalities might include physical damage to non-smokers via second-hand smoke or loss of life of in the case of a motor vehicle accident. Governments attempt to limit the magnitude of these externalities by advocating reduced consumption of alcohol and tobacco through regulation (minimum consumption ages, state-controlled sales) and through increasing price via taxes.

The taxes on alcoholic beverages and tobacco may be justified as a means to reduce the externalities associated with consumption of these items, but the consumption of these items is relatively “price inelastic.” That is, the amount of alcohol or tobacco

purchased does not change very much when the price goes up. Or—people may switch to cheaper kinds of alcohol or tobacco when the price increases. The fact that the consumption does not change too much as the price goes up makes for a relatively stable form of revenue. So, taxes on alcohol and tobacco are often used to reduce externalities but also because they are relatively predictable forms of revenue.

In the sections below, we present the tax rate comparisons for these taxes. As a number of states have increased their cigarette taxes in particular, we highlight the amount of increase in cigarette taxes in all states between 2000 and 2008.

Cigarette Taxes

State taxes on cigarettes (per pack) range from \$2.58 per pack in New Jersey to \$0.07 in South Carolina. In 2008, Georgia's cigarette tax ranked 43rd in the nation at \$0.37 per pack (Table 1). The mean and median tax per pack for the U.S., including the District of Columbia, are \$1.11 and \$1.00, respectively.

Tax rates on cigarettes in general have increased substantially across the U.S. in recent years. In the last eight years Georgia increased the cigarette tax once to \$0.37 (\$0.25 increase) per pack; this ranks Georgia 44th in terms of the total increase per pack (Table 2). On average, every state across the country increased cigarette taxes twice between 2000 and 2008.

When state cigarette excise taxes are ranked, divided into thirds, and mapped; we find that the southern states fall in the bottom third in terms of the tax rate on cigarettes (Figure 1). This mapping provides evidence of tax convergence, perhaps due to tax competition among neighboring states. There are some outliers such as North Dakota, Arizona, and New Hampshire which are surrounded by states in a different grouping.

Cigar/Smokeless Tobacco Tax

Ad valorem taxes using the wholesale or manufacture price as the base are used in most states to tax cigar and smokeless tobacco. Georgia's ad valorem tax on cigars ranks 25th in the nation however Georgia is unique in that they differentiate between cigars, small cigars, and tobacco. Little cigars are taxed by volume, 2.5 cents per 10 cigars, while cigars and tobacco/snuff taxes are 23 and 10 percent of wholesale price, respectively (Table 3). Like Georgia, Vermont also differentiates between cigars and little cigars however; little cigars are taxed as cigarettes. Alaska has the highest tax on cigars at 75 percent of the wholesale price yet the highest ad valorem tax is in Massachusetts on smokeless tobacco at 90

percent of the wholesale price. North and South Carolina and Tennessee are at the bottom of the ranking with tax rates well below that of Georgia's. Alabama taxes cigars based on volume making it difficult to compare to Georgia or other states in the South.

Taxes on Alcoholic Beverages

Excise taxes on alcoholic beverages are typically imposed based on the type of alcoholic beverage. For our comparison, taxes on alcoholic beverages are grouped into three categories; spirits, wine and beer. Georgia collects most of its alcoholic beverage revenue from beer, with spirits the second largest contributor and wine third. Georgia's taxes on these alcoholic beverages ranks middle to relatively high on these products compared to other states. At \$3.79 per gallon, Georgia ranks 28th in the nation in alcohol taxes on spirits (Table 4). The mean and median in the U.S. are \$5.94 and \$4.40 respectively.

When we map out the states according to their spirit tax rankings we still find closely ranked states that border one another. However, the states in the southeast region of the U.S. rank middle to high on taxes on spirits. Georgia and Tennessee fall into the middle third of the ranking while Alabama, Florida, Mississippi, and North Carolina are in the top third in taxes on spirits.

Georgia's excise tax on wine is \$1.51 per gallon and ranks 6th in the nation (Table 5), relative to a U.S. average of \$0.79. Alabama and Florida are the only states in the southeast to rank above Georgia. Again, neighboring states tend to fall near each other in the ranking with most of the southeast in the top third (Figure 3). The rest of the U.S. follows similar patterns where small groups of neighboring states are ranked close to one another.

Similar to wine taxes, Georgia's excise tax on beer ranks in the top third of the U.S. at \$0.48 per gallon (Table 6), while the U.S. average is \$0.27. When the rankings are mapped we find that most of the southeast is ranked in the top third with the highest excise taxes on beer (Figure 4). Similar to the other alcohol taxes we find small groups of neighboring states competing on beer taxes and falling near each other in the rankings.

TABLE 1. 2008 STATE CIGARETTE TAXES

State	Tax (Per Pack)	Rank	State	Tax (Per Pack)	Rank	State	Tax (Per Pack)	Rank
Alabama	\$0.43	42	Kentucky	\$0.30	48	North Dakota	\$0.44	41
Alaska	\$2.00	7	Louisiana	\$0.36	44	Ohio	\$1.25	21
Arizona	\$2.00	6	Maine	\$2.00	5	Oklahoma	\$1.03	25
Arkansas	\$0.59	38	Maryland	\$2.00	9	Oregon	\$1.18	22
California	\$0.87	30	Massachusetts	\$1.51	15	Pennsylvania	\$1.35	20
Colorado	\$0.84	31	Michigan	\$2.00	4	Rhode Island	\$2.46	2
Connecticut	\$2.00	8	Minnesota	\$1.49	17	South Carolina	\$0.07	51
Delaware	\$1.15	23	Mississippi	\$0.18	49	South Dakota	\$1.53	14
District of Columbia	\$1.00	26	Missouri	\$0.17	50	Tennessee	\$0.62	36
Florida	\$0.34	46	Montana	\$1.70	13	Texas	\$1.41	18
<i>Georgia</i>	<i>\$0.37</i>	<i>43</i>	Nebraska	\$0.64	35	Utah	\$0.70	34
Hawaii	\$1.80	10	Nevada	\$0.80	32	Vermont	\$1.79	11
Idaho	\$0.57	39	New Hampshire	\$1.08	24	Virginia	\$0.30	47
Illinois	\$0.98	28	New Jersey	\$2.58	1	Washington	\$2.03	3
Indiana	\$1.00	27	New Mexico	\$0.91	29	West Virginia	\$0.55	40
Iowa	\$1.36	19	New York	\$1.50	16	Wisconsin	\$1.77	12
Kansas	\$0.79	33	North Carolina	\$0.35	45	Wyoming	\$0.60	37

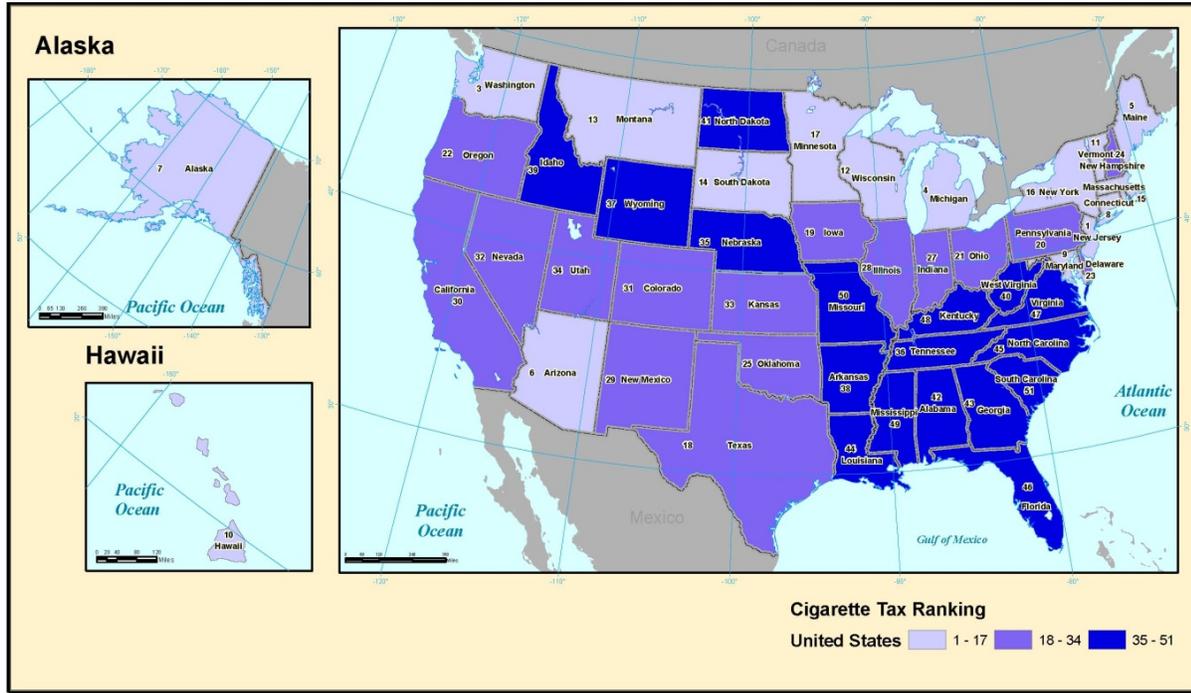
SOURCE: The Tax Foundation.

TABLE 2. CIGARETTE TAX INCREASES 2000 – 2008

State	Total Increase/ Per Pack	Total Number of Increases	Rank - Total Increase Per Pack	State	Total Increase/ Per Pack	Total Number of Increases	Rank – Total Increase Per Pack	State	Total Increase/ Per Pack	Total Number of Increases	Rank - Total Increase Per Pack
Alabama	\$0.26	1	43	Louisiana	\$0.16	2	46	Ohio	\$1.01	2	16
Alaska	\$1.62	3	2	Maine	\$1.26	2	10	Oklahoma	\$0.80	1	24
Arizona	\$1.42	2	7	Maryland	\$1.34	2	9	Oregon*	\$0.50	2	30
Arkansas	\$0.29	2	39	Massachusetts	\$0.75	1	25	Pennsylvania	\$1.04	2	15
California			47	Michigan	\$1.25	2	11	Rhode Island	\$1.46	3	5
Colorado	\$0.64	1	27	Minnesota	\$1.01	2	17	South Carolina			52
Connecticut	\$1.50	3	4	Mississippi			49	South Dakota	\$1.20	2	12
Delaware	\$0.91	2	22	Missouri			50	Tennessee	\$0.49	2	31
District of Columbia	\$0.35	1	36	Montana	\$1.52	2	3	Texas	\$1.00	1	20
Florida			48	Nebraska	\$0.30	1	37	Utah	\$0.18	1	45
<i>Georgia</i>	<i>\$0.25</i>	<i>1</i>	<i>44</i>	Nevada	\$0.45	1	33	Vermont	\$1.45	3	6
Hawaii	\$1.00	6	18	New Hampshire	\$0.56	2	28	Virginia	\$0.28	2	41
Idaho	\$0.29	1	40	New Jersey	\$1.78	4	1	Washington	\$1.20	2	13
Illinois	\$0.40	1	34	New Mexico	\$0.70	1	26	West Virginia	\$0.38	1	35
Indiana	\$0.84	2	23	New York City	\$1.42	1	8	Wisconsin	\$1.18	2	14
Iowa	\$1.00	1	19	New York State	\$0.94	2	21	Wyoming	\$0.48	1	32
Kansas	\$0.55	2	29	North Carolina	\$0.30	2	38				
Kentucky	\$0.27	1	42	North Dakota			51				

SOURCE: Compiled by the Federation of Tax Administrators (FTA) from various sources.

FIGURE 1. 2008 CIGARETTE EXCISE TAX RANKING MAP



SOURCE: Authors' assembled map using data from Table 1.

TABLE 3. STATE TOBACCO EXCISE TAX RATES

State	-----Tax Rate/Base ¹ -----		
	Cigars	Little Cigars	Tobacco/Snuff
Alabama ²	\$0.04 - \$0.405 cents/10 Cigars		\$0.006 - \$0.0525/ounce
Alaska ²	75% Wholesale Price		
Arizona	\$0.441 - \$2.60 /20 Cigars		\$0.238/ounce
Arkansas	32% Manufactures Price		
California ³	45.13% Wholesale Price		
Colorado	40% Wholesale Price		
Connecticut ⁵	20% Wholesale Price		
District of Columbia			
Delaware	15% Wholesale Price		
Florida			25% Wholesale Price
Georgia	23% Wholesale Price	\$0.025/10 Cigars	10% Wholesale Price ⁷
Hawaii	40% Wholesale Price		
Idaho	40% Wholesale Price		
Illinois	18% Wholesale Price		
Indiana	24% Wholesale Price		
Iowa	50% Wholesale Price		
Kansas	10% Wholesale Price		

State	-----Tax Rate/Base ¹ -----	
	Cigars	Tobacco/Snuff
Kentucky	7.5% Wholesale Price	
Louisiana	8% - 20% Manufactures Price	33% Manufactures Price
Maine	20% Wholesale Price ⁸	78% Wholesale Price ⁹
Maryland	15% Wholesale Price	
Massachusetts	30% Wholesale Price ⁸	90% Wholesale Price ¹⁰
Michigan	32% Wholesale Price	
Minnesota	70% Wholesale Price	
Mississippi	15% Manufactures Price	
Missouri	10% Manufactures Price	
Montana	50% Wholesale Price	
Nebraska	20% Wholesale Price	
Nevada	30% Wholesale Price	
New Hampshire	19% Wholesale Price	
New Jersey	30% Wholesale Price	
New Mexico	25% Product Value	
New York	37% Wholesale Price	

Table 3 continues next page...

TABLE 3 (CONTINUED). STATE TOBACCO EXCISE TAX RATES

State	-----Tax Rate/Base ¹ -----	
	Cigars	Tobacco/Snuff
North Carolina	3% Wholesale Price	
North Dakota	28% Wholesale Price ⁸	\$0.16 - \$0.60 /ounce ⁹
Ohio	17% Wholesale Price	
Oklahoma ²	\$0.36 - \$1.20/10 Cigars	60% - 80% Factory List Price
Oregon	65% Wholesale Price	
Pennsylvania		
Rhode Island	40% Wholesale Price	
South Carolina	5% Manufactures Price	
South Dakota	35% Wholesale Price	
Tennessee	6.6% Wholesale Price	
Texas ²	\$0.01 - \$0.15 /10 Cigars	40% Manufactures Price
Utah	35% Manufactures Price	
Vermont ⁶	41% Manufactures Price	
Virginia	10% Wholesale Price	
Washington	75% Wholesale Price	
West Virginia	7% Wholesale Price	
Wisconsin	50% Manufactures Price	
Wyoming ⁴	20% Wholesale Price	

¹The volume based tax rates were converted to cents per 10 cigars or per ounce for consistency.

²Tax rate on cigars varies based on the selling price.

³Tax rate is adjusted annually by the state, effective July 1st of each year.

⁴or 10% of the retail price.

⁵Snuff tobacco taxed at 40 cents per ounce.

⁶Little cigars are taxed as cigarettes.

⁷Tobacco

⁸Smoking Tobacco/Cigars

⁹Chewing Tobacco/Snuff

¹⁰Smokeless Tobacco

SOURCE: Compiled by the Federation of Tax Administrators from various sources.

TABLE 4. 2008 STATE ALCOHOL TAXES - SPIRITS

State	Spirits Tax (Per Gallon)	Rank	State	Spirits Tax (Per Gallon)	Rank	State	Spirits Tax (Per Gallon)	Rank
Alabama ¹	\$14.78	3	Kentucky ²	\$1.92	45	North Dakota	\$2.50	41
Alaska	\$12.80	5	Louisiana	\$2.50	40	Ohio ¹	\$8.46	11
Arizona	\$3.00	35	Maine ¹	\$4.93	21	Oklahoma	\$5.56	19
Arkansas	\$2.58	38	Maryland	\$1.50	47	Oregon ¹	\$19.26	2
California	\$3.30	34	Massachusetts	\$4.05	26	Pennsylvania ^{1,3}	\$6.59	13
Colorado	\$2.28	43	Michigan ¹	\$11.08	6	Rhode Island	\$3.75	31
Connecticut	\$4.50	22	Minnesota	\$5.03	20	South Carolina	\$2.72	36
Delaware	\$3.75	29	Mississippi ¹	\$6.34	16	South Dakota ⁶	\$3.93	27
District of Columbia	\$1.50	48	Missouri	\$2.00	44	Tennessee ⁵	\$4.40	25
Florida	\$6.50	14	Montana ¹	\$7.56	12	Texas	\$2.40	42
Georgia	\$3.79	28	Nebraska	\$3.75	30	Utah ^{1,3}	\$10.13	9
Hawaii	\$5.98	18	Nevada	\$3.60	32	Vermont ⁴		50
Idaho ¹	\$9.24	10	New Hampshire ^{3,4}		49	Virginia ¹	\$14.54	4
Illinois	\$4.50	23	New Jersey	\$4.40	24	Washington ¹	\$19.43	1
Indiana	\$2.68	37	New Mexico	\$6.06	17	West Virginia ¹	\$1.87	46
Iowa ¹	\$10.93	7	New York	\$6.44	15	Wisconsin	\$3.36	33
Kansas	\$2.50	39	North Carolina ¹	\$10.36	8	Wyoming ^{3,4}		51

	Spirits Tax (Per Gallon)
Mean	\$5.94
Median	\$4.40

¹States where the state government controls all sales. The implied excise tax rate is calculated using methodology designed by the Distilled Spirits Council of the United States (DISCUS).

²There is an additional 11% wholesale sales tax on all alcoholic beverages.

³All wine sales are through state-run stores. Revenue in these states is generated from various taxes, fees and net profits.

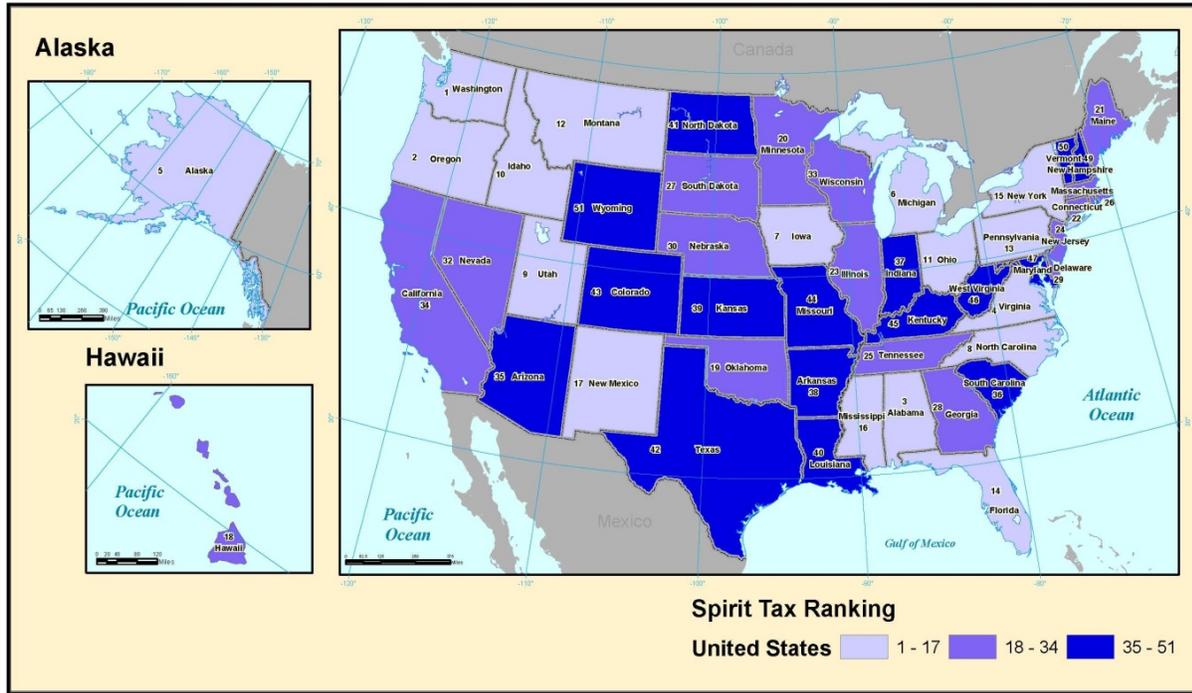
⁴Control state where the implied excise tax rate as calculated by DISCUS is less than zero.

⁵There is an additional 17% wholesale tax on beer.

⁶There is an additional 2% wholesale tax on wine and spirits.

SOURCE: The Tax Foundation.

FIGURE 2. 2008 ALCOHOL EXCISE TAX RANKINGS MAP - SPIRITS



SOURCE: Authors' assembled map using data from Table 3.

TABLE 5. 2008 STATE ALCOHOL TAXES – WINE

State	Table Wine Tax (Per Gallon)	Rank	State	Table Wine Tax (Per Gallon)	Rank	State	Table Wine Tax (Per Gallon)	Rank
Alabama ¹	\$1.70	4	Kentucky ²	\$0.50	31	North Dakota	\$0.50	32
Alaska	\$2.50	1	Louisiana	\$0.11	47	Ohio ¹	\$0.32	38
Arizona	\$0.84	17	Maine ¹	\$0.60	26	Oklahoma	\$0.72	21
Arkansas	\$0.77	19	Maryland	\$0.40	37	Oregon ¹	\$0.67	24
California	\$0.20	45	Massachusetts	\$0.55	28	Pennsylvania ^{1,3}		49
Colorado	\$0.28	42	Michigan ¹	\$0.51	30	Rhode Island	\$0.60	27
Connecticut	\$0.60	25	Minnesota	\$0.30	40	South Carolina	\$1.08	10
Delaware	\$0.97	13	Mississippi ¹	\$0.427	35	South Dakota ⁶	\$0.93	15
District of Columbia	\$0.30	41	Missouri	\$0.42	36	Tennessee ⁵	\$1.21	9
Florida	\$2.25	2	Montana ¹	\$1.06	11	Texas	\$0.204	44
Georgia	\$1.51	6	Nebraska	\$0.95	14	Utah ^{1,3}		50
Hawaii	\$1.38	8	Nevada	\$0.70	22	Vermont ⁴	\$0.55	29
Idaho ¹	\$0.45	34	New Hampshire ^{3,4}		48	Virginia ¹	\$1.51	7
Illinois	\$0.73	20	New Jersey	\$0.70	23	Washington ¹	\$0.87	16
Indiana	\$0.47	33	New Mexico	\$1.70	5	West Virginia ¹	\$1.00	12
Iowa ¹	\$1.75	3	New York	\$0.19	46	Wisconsin	\$0.25	43
Kansas	\$0.30	39	North Carolina ¹	\$0.79	18	Wyoming ^{3,4}		51

	Table Wine Tax (Per Gallon)
Mean	\$0.79
Median	\$0.67

¹States where the state government controls all sales. The implied excise tax rate is calculated using methodology designed by the Distilled Spirits Council of the United States (DISCUS).

²There is an additional 11% wholesale sales tax on all alcoholic beverages.

³All wine sales are through state-run stores. Revenue in these states is generated from various taxes, fees and net profits.

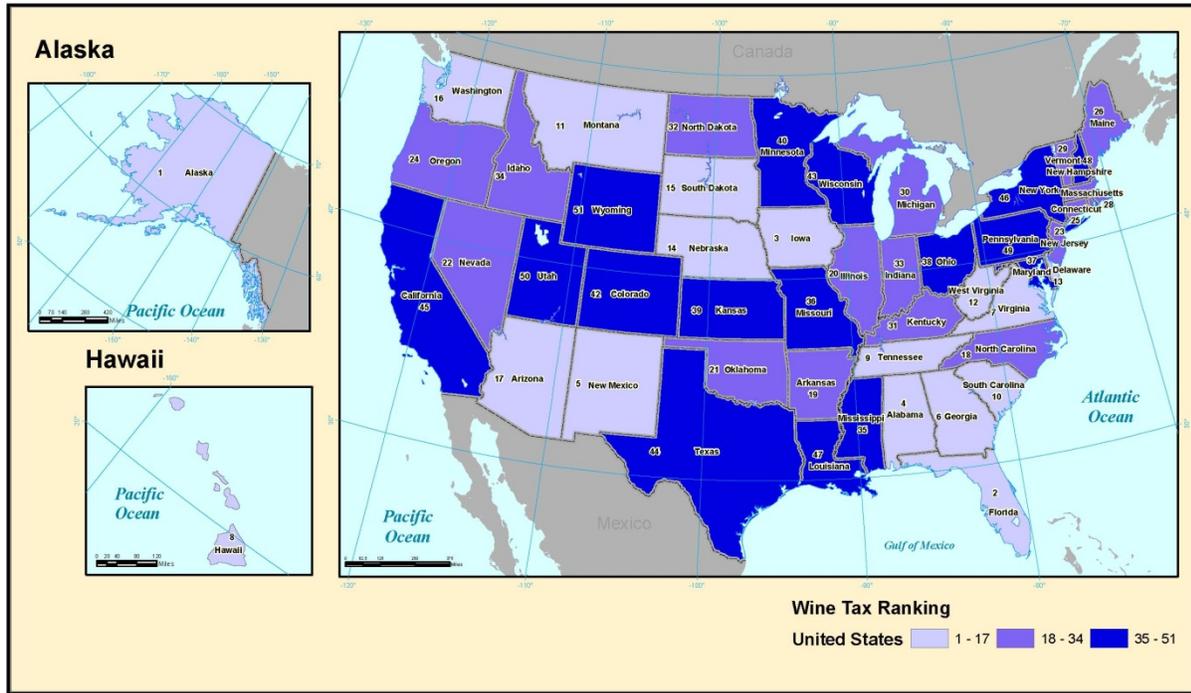
⁴Control state where the implied excise tax rate as calculated by DISCUS is less than zero.

⁵There is an additional 17% wholesale tax on beer.

⁶There is an additional 2% wholesale tax on wine and spirits.

SOURCE: The Tax Foundation.

FIGURE 3. 2008 ALCOHOL EXCISE TAX RANKING MAP – WINE



SOURCE: Authors' assembled map using data from Table 4.

TABLE 6. 2008 STATE ALCOHOL TAXES – BEER

State	Beer Tax (Per Gallon)	Rank	State	Beer Tax (Per Gallon)	Rank	State	Beer Tax (Per Gallon)	Rank
Alabama ¹	\$1.05	2	Kentucky ²	\$0.08	47	North Dakota	\$0.16	33
Alaska	\$1.07	1	Louisiana	\$0.32	13	Ohio ¹	\$0.18	28
Arizona	\$0.16	30	Maine ¹	\$0.35	12	Oklahoma	\$0.40	11
Arkansas	\$0.21	20	Maryland	\$0.09	43	Oregon ¹	\$0.08	45
California	\$0.20	21	Massachusetts	\$0.11	40	Pennsylvania ^{1,3}	\$0.08	48
Colorado	\$0.08	46	Michigan ¹	\$0.20	23	Rhode Island	\$0.10	42
Connecticut	\$0.20	22	Minnesota	\$0.15	35	South Carolina	\$0.77	4
Delaware	\$0.16	31	Mississippi ¹	\$0.427	8	South Dakota ⁶	\$0.27	16
District of Columbia	\$0.09	44	Missouri	\$0.06	49	Tennessee ⁵	\$0.14	37
Florida	\$0.48	6	Montana ¹	\$0.14	36	Texas	\$0.19	25
<i>Georgia</i>	<i>\$0.48</i>	7	Nebraska	\$0.31	14	Utah ^{1,3}	\$0.41	10
Hawaii	\$0.93	3	Nevada	\$0.16	32	Vermont ⁴	\$0.265	17
Idaho ¹	\$0.15	34	New Hampshire ^{3,4}	\$0.30	15	Virginia ¹	\$0.256	19
Illinois	\$0.185	26	New Jersey	\$0.12	38	Washington ¹	\$0.26	18
Indiana	\$0.115	39	New Mexico	\$0.41	9	West Virginia ¹	\$0.18	29
Iowa ¹	\$0.19	24	New York	\$0.11	41	Wisconsin	\$0.06	50
Kansas	\$0.18	27	North Carolina ¹	\$0.53	5	Wyoming ^{3,4}	\$0.019	51

	Beer Tax (Per Gallon)
Mean	\$0.27
Median	\$0.19

¹States where the state government controls all sales. The implied excise tax rate is calculated using methodology designed by the Distilled Spirits Council of the United States (DISCUS).

²There is an additional 11% wholesale sales tax on all alcoholic beverages.

³All wine sales are through state-run stores. Revenue in these states is generated from various taxes, fees and net profits.

⁴Control state where the implied excise tax rate as calculated by DISCUS is less than zero.

⁵There is an additional 17% wholesale tax on beer.

⁶There is an additional 2% wholesale tax on wine and spirits.

SOURCE: The Tax Foundation.

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