

## Alcoholic Beverages Tax Rates

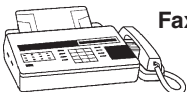
New York State imposes an excise tax on beer (and similar fermented malt beverages), cider, wine, liquor, and all distilled or rectified spirits sold or used in this state. The excise tax rate varies, based on the type of alcoholic beverage and the percent of alcohol by volume. In addition to the New York State excise tax, New York City imposes an excise tax on beer and on liquor (containing more than 24% alcohol by volume). The alcoholic beverages tax is usually paid by the distributor or noncommercial importer of the alcoholic beverage. Listed below are the current alcoholic beverages tax rates.

Alcoholic beverage	Tax rate
<b>Beer</b> and similar fermented malt beverages (Additional New York City excise tax:)	\$0.11 per gallon (\$0.12 per gallon)
<b>Cider</b> containing more than 3.2% alcohol by volume	\$0.0379 per gallon (1¢ per liter)
<b>Wine</b> except cider; includes still, artificially carbonated sparkling, or natural sparkling wines containing not more than 24% alcohol by volume	\$0.1893 per gallon (5¢ per liter)
<b>Liquor</b> containing 2% or less alcohol by volume	\$0.01 per liter
<b>Liquor</b> containing more than 2% but not more than 24% alcohol by volume	\$0.67 per liter
<b>Liquor</b> containing more than 24% alcohol by volume (Additional New York City excise tax:)	\$1.70 per liter (\$0.264 per liter)

### Need help?



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(for information, forms, and publications)



**Fax-on-demand forms:** Forms are available 24 hours a day, 7 days a week. 1 800 748-3676



**Telephone assistance** is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.  
To order forms and publications: 1 800 462-8100  
Business Tax Information Center: 1 800 972-1233  
From areas outside the U.S. and outside Canada: (518) 485-6800



#### Hotline for the hearing and speech impaired:

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**Persons with disabilities:** In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 972-1233.