

Revenue Information Bulletin No. 16-009

March 21, 2016

Excise Taxes

Notification of Changes in the Alcohol Tax Laws Effective April 1, 2016

During the 2016 First Extraordinary Legislative Session, Act 13 and Act 7 affecting the alcohol tax laws were enacted. The provisions of Act 13 levy taxes on beverages of high and low alcoholic.

For beverages of high alcoholic content and importers of wine, the following excise tax is imposed:

- (1) Liquors; eighty cents per liter.
- (2) Sparkling wines; fifty-five cents per liter.
- (3) Still wines:
 - (a) Of an alcoholic content of not more than fourteen percent by volume—twenty cents per liter.
 - (b) Of an alcoholic content of more than fourteen percent by volume but no more than twenty-four percent by volume—thirty-five cents per liter.
 - (c) Of an alcoholic content of more than twenty-four percent by volume—fifty-five cents per liter.
- (4) Malt beverages; twelve dollars and fifty cents per barrel containing not more than thirty-one standard gallons and at a like rate for fractional parts of a barrel.

For beverages of low alcoholic content an excise tax of twelve dollars and fifty cents per barrel containing not more than thirty-one standard gallons and at a like rate for fractional parts of a barrel is imposed.

The provisions of Act 7 reduces the discount for accurately reporting and remitting the taxes due on beverages of low alcoholic content to one and one-half percent of the tax amount due and reduces the discount for accurately reporting and remitting the taxes due on beverages of high alcoholic content to two and one-half percent of the tax amount due.

Questions concerning this matter may be directed to the Taxpayer Compliance-Sales Severance Excise Withholding Tax Unit at 855-307-3893, option 2 then 1.

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Secretary