

HB 49: Proposed 70% Beer Excise Tax Rate Increase on Ohio's Consumers



* all tax rates are per gallon

Regional Rank
(Highest tax to lowest)

State

*Ohio	1
Michigan	2
West Virginia	3
Indiana	4
Pennsylvania	T5
Kentucky	T5

*The proposed tax increase would make Ohio the HIGHEST beer excise tax in our region, and the 15th HIGHEST nationally

Ohio (Current)

At a rate of \$0.18 per gallon, Ohio's beer excise tax is already tied for the 3rd highest (out of 6) among our neighboring states and is 29th nationally

HB 49: Proposed 70% Wine Excise Tax Rate Increase on Ohio's Consumers

Ohio's wine gallonage tax rate varies based upon the alcohol by volume, changing the rate at 14% ABV.

Michigan goes to a higher rate at 16% ABV (\$0.76); Indiana at 21% ABV (\$2.68); Kentucky, Pennsylvania and West Virginia appear to have no change in rate. It should be noted that very few wine are above 15.5% ABV.

The proposed rates shown for Ohio include the \$0.02 Grape Industries Fund tax collected at the same time as the excise tax.

Pennsylvania is a control state for wine, similar to Ohio's control state for spirituous liquor



- all tax rates are per gallon
- ABV means alcohol by volume

State	Regional Rank (Highest tax to lowest)
*Ohio >14% ABV	1
West Virginia	2
*Ohio <14% ABV	3
Michigan	4
Kentucky	5
Indiana	6

*Among our neighboring states, the proposed tax increase would make Ohio the HIGHEST excise tax on wine over 14% ABV and tied for the 3rd HIGHEST in our region on wine under 14% ABV. Nationally, Ohio would be 4th HIGHEST and 31st HIGHEST, respectively.

Ohio (Current)

Among our neighboring states, Ohio's rate of \$1.00 for wine >14% ABV is the HIGHEST (tied with West Virginia) and at \$0.32 for wine <14% ABV it is the 5th highest (out of 5). Nationally, our current rates are the 12th highest and 31st highest, respectively.