

ALCOHOLIC BEVERAGE TAXES – COUNTY

TAXPAYER

(See **ALCOHOLIC BEVERAGES TAXES – STATE** section.)

TAX BASE

Beer, wine, mixed beverages, and liquor.

RATES

Beer	Up to 16 cents per gallon
Wine and mixed beverages	Up to 32 cents per gallon
Apple cider (alcoholic content over one-half percent)	24 cents per gallon
Liquor	Up to \$3.00 per gallon

Cuyahoga County is currently levying each tax at the maximum rate. It is the only county levying these taxes.

MAJOR EXEMPTIONS

Sacramental wine.

Sales to the federal government.

REVENUE (IN MILLIONS)

Fiscal Year	Beer	Wine and Mixed Beverages	Liquor	Admin. Fund	Total
2000	\$5.3	\$0.9	\$4.3	\$0.1	\$10.6
2001	4.8	0.9	4.6	0.1	10.4
2002	5.1	1.0	4.6	0.1	10.8
2003	4.9	1.0	4.6	0.1	10.6

DISPOSITION OF REVENUE

98 percent is allocated to the county or development corporation to operate or service the debt of a sports facility.

The remaining 2.0 percent is allocated to the Department of Taxation for the administration of the tax.

PAYMENT DATES

(See **ALCOHOLIC BEVERAGES TAXES – STATE** section.)

SPECIAL PROVISIONS/CREDITS

2.5 percent discount for timely payment of beer, wine and mixed beverage taxes.

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SECTIONS OF OHIO REVISED CODE

Sections 307.696, 307.697, 4301.102, and 4301.421.

RESPONSIBILITY FOR ADMINISTRATION

Tax Commissioner (beer, wine and mixed beverages).
Ohio Department of Commerce, Division of Liquor Control (liquor).

HISTORY OF MAJOR CHANGES

- 1986
- County sports facility liquor tax authorized.
- 1990
- County sports facility beer, wine and mixed beverage tax authorized. County sports facility liquor tax amended.
 - Voters of Cuyahoga County enacted county tax on beer, wine, and liquor at the maximum rate to run through July 31, 2004.
- 1995
- Counties permitted to enact alcoholic beverage taxes to be effective after a current levy expires.
 - County convention facility authority authorized to propose a tax with voter approval.
 - Tax on apple cider reduced.
 - Voters of Cuyahoga County extended the taxes for 10 years.

COMPARISONS WITH OTHER STATES (AS OF 12/03) (1)

Note: (1) Percentages refer to alcohol content, which is measured by volume.

Illinois

Cook County:

Beer	6.0 cents per gallon
Wine (less than 14 percent)	16 cents per gallon
Wine (14 percent or more)	30 cents per gallon
Spirits	\$2.00 per gallon



ALCOHOLIC BEVERAGE TAXES – COUNTY

Chicago (in addition to
Cook County tax):

Beer	16 cents per gallon
Liquor (less than 14 percent)	20 cents per gallon
Liquor (between 14 percent and 20 percent)	50 cents per gallon
Liquor (over 20 percent)	\$1.50 per gallon

New York

New York City:

Beer	12 cents per gallon
Liquor	26.4 cents per liter

New Jersey

Atlantic City: a “luxury” tax of 3.0 percent of the retail price is charged on sales of alcoholic beverages.

Ohio

Cuyahoga County:

Beer	16 cents per gallon
Wine and Mixed Bev.	32 cents per gallon
Apple Cider	24 cents per gallon
Liquor	\$3.00 per gallon

California, Indiana, Kentucky, Massachusetts, Michigan, Pennsylvania, Texas, and West Virginia do not have a local tax on alcoholic beverages.

