



Excise and Motor Fuel Division
P.O. Box 530
Columbus, Ohio 43216-0530
tax.ohio.gov

Ohio Beer Tax Rates:

Containers of less than 12 ounces:	\$0.0014 per ounce or any fraction
Containers of 12 ounces or greater and less than 128 ounces:	\$0.0084 per 6-ounce interval or any fraction
Containers of 128 ounces or more (1 gallon):	\$0.1800 per gallon \$5.58 per barrel
Cuyahoga County:	\$0.1600 per gallon

Ohio Beer Rates per Configuration:

<u>Number of Containers</u>	<u>Container Size in Liters</u>	<u>Container Size in Ounces</u>	<u>Container Size in Barrel (keg)</u>	<u>Rate for this Configuration</u>	<u>Container Description</u>
1			1.00	\$5.580	1 keg
1			0.17	\$0.930	1/6 keg
1			0.25	\$1.395	1/4 keg
1			0.50	\$2.790	1/2 keg
1			0.43	\$2.376	13.2 gal keg
4	5.000			\$0.951	4 - 5 liter
24	0.500			\$0.605	24 - 1/2 liter
4	2.000			\$0.403	4 - 2 liter
4	3.000			\$0.571	4 - 3 liter
6	1.500			\$0.454	6 - 1.5 liter
1	1.500			\$0.076	1 - 1.5 liter
1	50.000			\$2.377	1 - 50 liter
24		7.00		\$0.235	24 - 7 ounce
36		7.00		\$0.353	36 - 7 ounce
42		7.00		\$0.412	42 - 7 ounce
48		7.00		\$0.470	48 - 7 ounce
24		10.00		\$0.336	24 - 10 ounce
24		8.48		\$0.302	24 - 8.48 ounce
24		11.20		\$0.403	24 - 11.2 ounce
24		12.00		\$0.403	24 - 12 ounce
30		12.00		\$0.504	30 - 12 ounce
18		12.00		\$0.302	18 - 12 ounce
20		12.00		\$0.336	20 - 12 ounce
15		12.00		\$0.252	15 - 12 ounce
12		12.00		\$0.202	12 - 12 ounce
15		16.00		\$0.378	15 - 16 ounce
6		16.00		\$0.151	6 - 16 ounce
12		16.00		\$0.302	12 - 16 ounce
24		16.00		\$0.605	24 - 16 ounce
12		17.00		\$0.302	12 - 17 ounce
20		17.00		\$0.504	20 - 17 ounce
15		20.00		\$0.504	15 - 20 ounce
12		21.60		\$0.403	12 - 21.6 ounce
15		22.00		\$0.504	15 - 22 ounce
12		22.00		\$0.403	12 - 22 ounce
12		24.00		\$0.403	12 - 24 ounce
15		24.00		\$0.504	15 - 24 ounce
12		25.00		\$0.504	12 - 25 ounce
12		25.40		\$0.504	12 - 25.4 ounce
12		32.00		\$0.605	12 - 32 ounce
12		40.00		\$0.706	12 - 40 ounce
12		63.00		\$1.109	12 - 63 ounce
6		64.00		\$0.554	6 - 64 ounce
1	20.000			\$0.951	1 - 20 liter
20	0.500			\$0.504	20 / .5 liter
12		11.20		\$0.202	12 - 11.2 ounce

<u>Number of Containers</u>	<u>Container Size in Liters</u>	<u>Container Size in Ounces</u>	<u>Container Size in Barrel (keg)</u>	<u>Rate for this Configuration</u>	<u>Container Description</u>
6		25.35		\$0.252	6 - 25.35 ounce
24		24.00		\$0.806	24 - 24 ounce
18		16.00		\$0.454	18 - 16 ounce
2		160.00		\$0.450	2 - 160 ounce
6		25.40		\$0.252	6 - 25.40 ounce
2	5.000			\$0.475	2 - 5 liter
12	0.500			\$0.302	12 - .5 liter



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(per gallon - alcohol content by volume)

<u>Ohio Wine Tax Rates:</u>	<u>Excise Tax</u>	<u>Additional Grape Fund</u>	<u>Total Rate</u>	<u>Cuyahoga</u>
Wine - 4% up to 14%	\$0.30	\$0.02	\$0.32	\$0.32
Wine - greater than 14% up to 21%	\$0.98	\$0.02	\$1.00	\$0.32
Vermouth - up to 21%	\$1.08	\$0.02	\$1.10	\$0.32
Mixed Beverage - up to 21%	\$1.20		\$1.20	\$0.32
Sparkling - up to 21%	\$1.48	\$0.02	\$1.50	\$0.32
Cider - 1/2% up to 6%	\$0.24		\$0.24	\$0.24

Conversions:

1 Liter = .26417 Gallons 1 Gallon = 3.78525 Liters
1 Liter = 33.8 ounces 1 Gallon = 128 ounces
750 ml = .19813 Gallons 1.5 Liter = .39626 Gallons

Ohio Wine Rates per Configuration:

<u>Number of Containers</u>	<u>Container Size in Liters</u>	<u>Total Ounces</u>	<u>Total Gallons</u>	<i>Less than or equal to 14%</i>	<i>Greater than 14% or less than or equal to 21%</i>
				<u>Rate for this Configuration</u>	<u>Rate for this Configuration</u>
24	0.187	151.724	1.185	\$0.379	\$1.185
48	0.187	303.449	2.371	\$0.759	\$2.371
24	0.355	288.033	2.250	\$0.720	\$2.250
24	0.375	304.260	2.377	\$0.761	\$2.377
12	0.750	304.260	2.377	\$0.761	\$2.377
15	0.750	380.325	2.971	\$0.951	\$2.971
1	1.000	33.807	0.264	\$0.085	\$0.264
12	1.000	405.680	3.169	\$1.014	\$3.169
6	1.500	304.260	2.377	\$0.761	\$2.377
8	1.500	405.680	3.169	\$1.014	\$3.169
6	1.750	354.970	2.773	\$0.887	\$2.773
6	2.000	405.680	3.169	\$1.014	\$3.169
4	3.000	405.680	3.169	\$1.014	\$3.169
4	4.000	540.907	4.226	\$1.352	\$4.226
4	5.000	676.133	5.282	\$1.690	\$5.282