

ALCOHOLIC BEVERAGE TAXES - COUNTY

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*	24 cents per gallon.
Liquor	Up to \$3.00 per gallon.

Cuyahoga County is currently levying each tax at the maximum rate.

* Alcoholic content over 1/2%.

MAJOR EXEMPTIONS

Sacramental wine.
Sales to the federal government.

REVENUE (IN MILLIONS)

Fiscal Year	Beer	Wine and Mixed Beverages	Liquor	Admin. Fund	Total
1998	\$5.1	\$0.9	\$4.6	\$0.1	\$10.7
1999	4.8	0.9	4.4	0.1	10.2
2000	5.3	0.9	4.3	0.1	10.6
2001	4.8	0.9	4.6	0.1	10.4

DISPOSITION OF REVENUE

Ninety-eight percent to the county or development corporation to operate or service the debt of a sports facility.

Two percent to the Department of Taxation for the administration of the tax.

SECTIONS OF THE 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).

REMITTER OF TAX

(See STATE ALCOHOLIC BEVERAGES TAXES.)

ALCOHOLIC BEVERAGE TAXES - COUNTY

PAYMENT DATES

(See STATE ALCOHOLIC BEVERAGES TAXES.)

SPECIAL PROVISIONS / CREDITS

Two and one-half percent discount for timely payment of beer, wine and mixed beverages taxes.

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 beverages 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 ten years.

COMPARISON WITH OTHER STATES (AS OF 12/01)

Illinois

Cook County:

Beer	6 cents per gal.
Wine less than 14%	16 cents per gal.
Wine 14% or more	30 cents per gal.
Spirits	\$2.00 per gal.

Chicago (in addition to Cook County tax):

Beer	16 cents per gal.
Liquor less than 14%	20 cents per gal.
Liquor between 14% and 20%	50 cents per gal.
Liquor over 20%	\$1.50 per gal.

New York

New York City:

Beer	12 cents per gal.
Liquor	26.4 cents per liter.

ALCOHOLIC BEVERAGE TAXES - COUNTY

COMPARISON WITH OTHER STATES (con't.) (AS OF 12/01)

Ohio

Cuyahoga County:

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

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