

Alcoholic Beverage Taxes – County

Taxpayer

(See **Alcoholic Beverage Taxes** section in the **State Taxes** portion.)

Tax Base

Beer, wine, mixed beverages, and liquor.

Rates

Beer	Up to \$0.16 per gallon
Wine and mixed beverages	Up to \$0.32 per gallon
Apple cider (alcoholic content over 0.5%)	\$0.24 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
2004	4.5	1.0	4.6	0.1	10.2

Disposition of Revenue

- 98% is allocated to the county or development corporation to operate or service the debt of a sports facility.
- The remaining 2.0% is allocated to the Department of Taxation for the administration of the tax.

Payment Dates

(See **Alcoholic Beverages** section in the **State Taxes** portion.)

Special Provisions/Credits

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

Alcoholic Beverage Taxes – County

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 ten years.

Comparisons with Other States (As of 04/05)(1)

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

Illinois

Cook County:

Beer	\$0.06 per gallon
Alcoholic beverages (less than 14%)	\$0.16 per gallon
Alcoholic beverages (14% to 20%)	\$0.30 per gallon
Alcoholic beverages (more than 20%)	\$2.00 per gallon

Chicago (in addition to Cook County tax):

Beer	\$0.16 per gallon
Liquor (less than 14%)	\$0.20 per gallon
Liquor (14% to 20%)	\$0.50 per gallon
Liquor (more than 20%)	\$1.50 per gallon

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Peoria (city and county):

The city of Peoria taxes the purchase of food and alcohol served at a restaurant or tavern at the rate of 2.0%, and the county imposes a tax of 0.5%.

New York

New York City:

Beer	\$0.12 per gallon
Liquor	\$0.264 per liter

New Jersey

Atlantic City imposes a “luxury” tax of 3.0% of the retail price of alcoholic beverages.

West Virginia

Every municipality has plenary power to levy and collect a tax up to 5.0% of the purchase price of intoxicating liquors.

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

