

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 16 cents per gallon
Wine and mixed beverages	Up to 32 cents per gallon
Apple cider (alcoholic content over 0.5% by volume)	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
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
2005	4.9	1.0	4.9	0.1	10.9

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 Taxes** 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. The tax is scheduled to expire July 31, 2014.

Comparisons with Other States (As of 01/06)*

Note: *Percentages refer to alcohol content, which is measured by volume.

Illinois*Cook County:*

Beer	6.0 cents per gallon
Alcoholic beverages (less than 14%)	16 cents per gallon
Alcoholic beverages (14% to 20%)	30 cents per gallon
Alcoholic beverages (more than 20%)	\$2.00 per gallon

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Comparisons with Other States (As of 01/06)*

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Chicago (in addition to Cook County tax):

Beer	16 cents per gallon
Liquor (less than 14%)	20 cents per gallon
Liquor (14% to 20%)	50 cents per gallon
Liquor (more than 20%)	50 cents per gallon

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	12 cents per gallon
Liquor	26.4 cents per liter

New Jersey

Atlantic City: a "luxury" tax of 3.0% of the retail price is charged on sales 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.