

LOCAL TAXES  
**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)	Up to 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
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
2006	4.6	1.1	5.0	0.1	10.8

**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**

Return and payments must be received by the last day of the month following the reporting period.

**Special Provisions/Credits**

2.5% 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 ten years. Tax is due to expire July 31, 2014.

## Comparisons with Other States

(As of 05/07)

**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

*Chicago (in addition to  
Cook County tax):*

Beer	16 cents per gallon
Liquor (less than 14%)	24.6 cents per gallon
Liquor (14% to 20%)	61.5 cents per gallon
Liquor (more than 20%)	\$1.845 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 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.