

Connecticut Alcoholic Beverages Tax & Comparison



ALB Tax Information

- A licensed Alcoholic Beverage Distributor collects the Alcoholic Beverages Tax on taxable sales in CT and remits such tax on a monthly basis via Form O-255 *Wholesale Alcoholic Beverages Tax Return*.
- Limited number of exceptions to the tax, which are enumerated in §12-453, and includes products that are not sold as a beverage for human consumption. Additionally malt beverages which are consumed on the premises covered by a manufacturer's permit (Brew Pub).

ALB Tax Information cont.

- Potential applicants to be licensed as an alcoholic beverage distributor must first apply with the Liquor Control Division of the Dept. of Consumer Protection for the appropriate permit(s).
- Connecticut has a total of 482 licensed Alcoholic Beverage Distributors of which 38 are mandated electronic filers. The majority of these licensees (approximately 85%) are wineries from across the country that ship wine directly to persons located in Connecticut.

Connecticut Alcoholic Beverage Tax Rates:

Beverage	Size	Rate
Still Wines - Not in excess of 21% alcohol by volume	Wine Gallon	\$0.72
Still Wines Produced by Small Wineries - Not in excess of 21% alcohol by volume	Wine Gallon	\$0.18
Fortified Wines in excess of 21% alcohol by volume and Sparkling Wines	Wine Gallon	\$1.80
Beer and Other Malt Liquors - Draft barrels only	Barrel	\$7.20
Beer and Other Malt Liquors - Other containers	Wine Gallon	\$0.24
Distilled Liquors	Wine Gallon	\$5.40
Liquor Coolers - Not more than 7% of alcohol by volume	Wine Gallon	\$2.46
Alcohol - in excess of 100 proof	Proof Gallon	\$5.40
Sales Tax Rate		6.35%

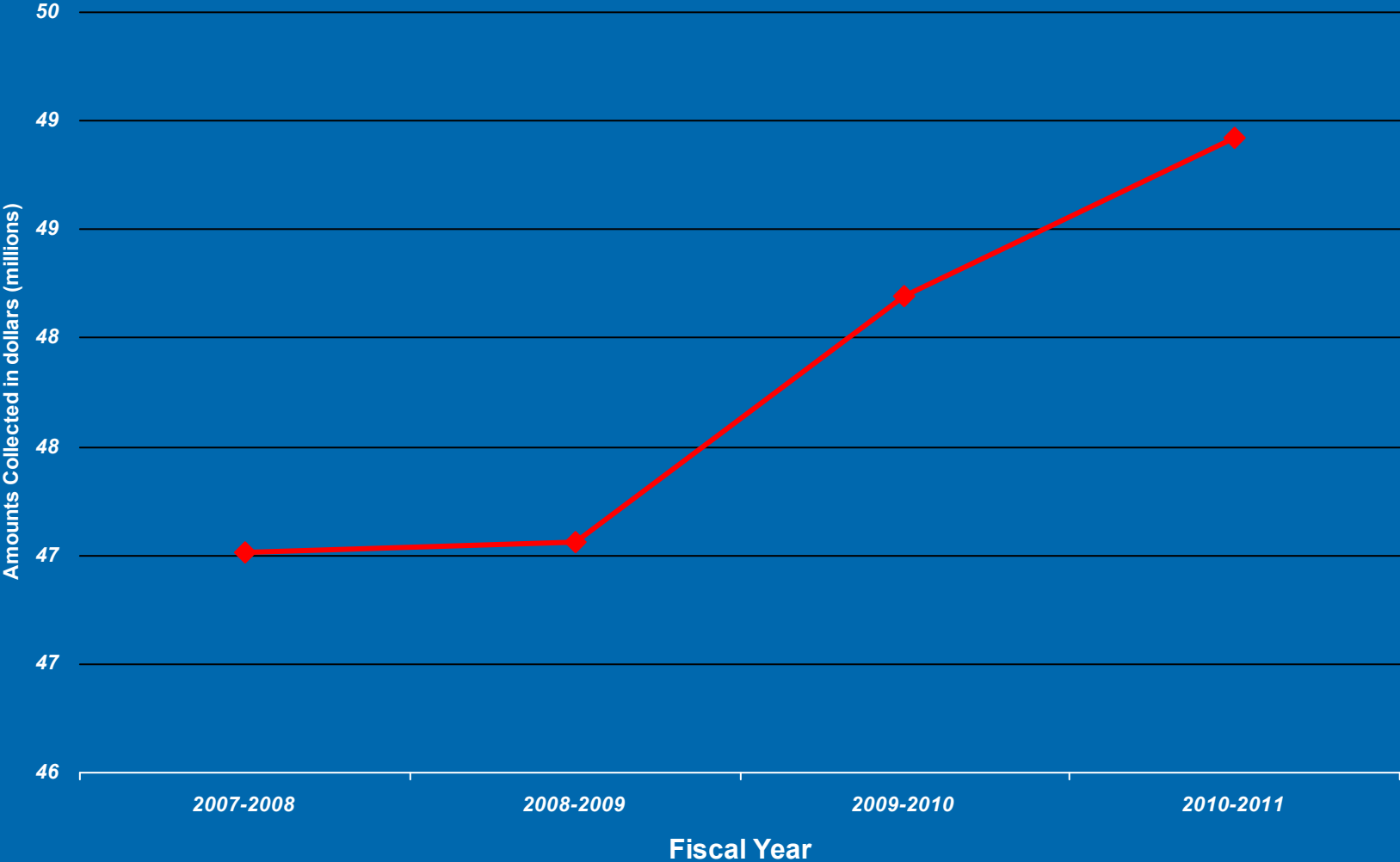
ALB Tax Information cont.

- The Alcoholic Beverages Tax originates at the distributor level and is passed to the retail level. At the retail level, a sales tax of 6.35% is also included. Both taxes are then passed onto the consumer.

State Comparison:

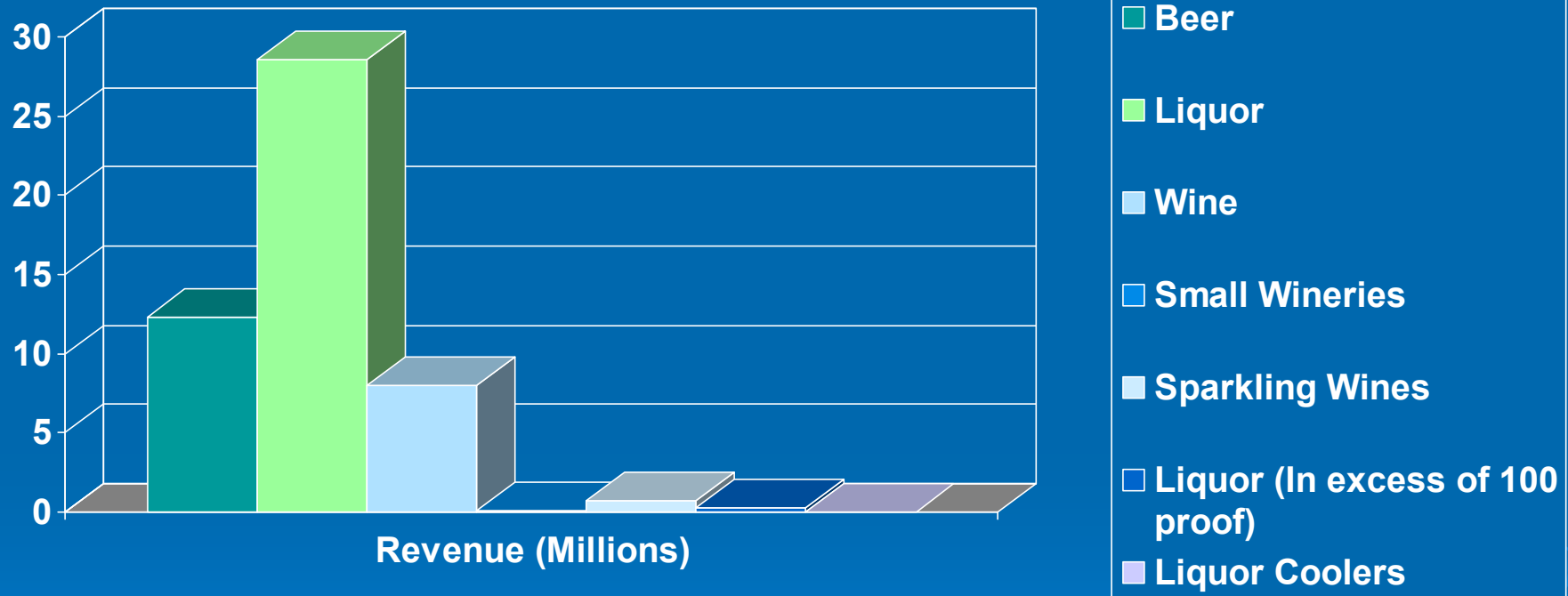
Beverage	Size	CT	NY	RI	MA	VT	NH	ME
Still Wines - Not in excess of 21% alcohol by volume	Wine Gallon	\$ 0.72	\$ 0.30	\$ 0.60	\$ 0.55	\$ 0.55	\$ -	\$ 0.30
Still Wines Produced by Small Wineries - Not in excess of 21% alcohol by volume	Wine Gallon	0.18	0.30	0.60	0.55	0.55	-	0.30
Fortified Wines in excess of 21% alcohol by volume and Sparkling Wines	Wine Gallon	1.80	2.54	0.75	0.70	0.55	-	1.00
Beer and Other Malt Liquors - Draft barrels only	Barrel	7.20	4.20	3.00	3.30	8.10	9.00	7.50
Beer and Other Malt Liquors - Other containers	Wine Gallon	0.24	0.14	0.10	0.11	0.27	0.30	0.25
Distilled Liquors	Wine Gallon	5.40	6.43	3.75	4.05	0.32	-	6.15
Liquor Coolers - Not more than 7% of alcohol by volume	Wine Gallon	2.46	-	1.10	1.10	-	-	
Alcohol - in excess of 100 proof	Proof Gallon	5.40	6.43	3.75	4.05	0.32	-	6.15
Sales Tax Rate		6.35%	7.0%	7.0%	N/A	N/A	-	5.0%

Annual Alcoholic Beverage Tax Revenue

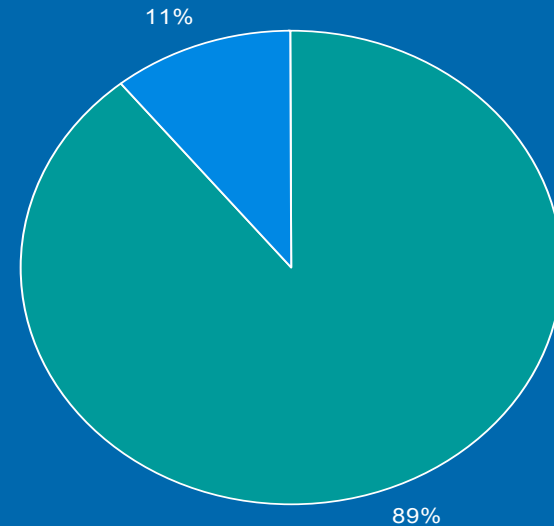
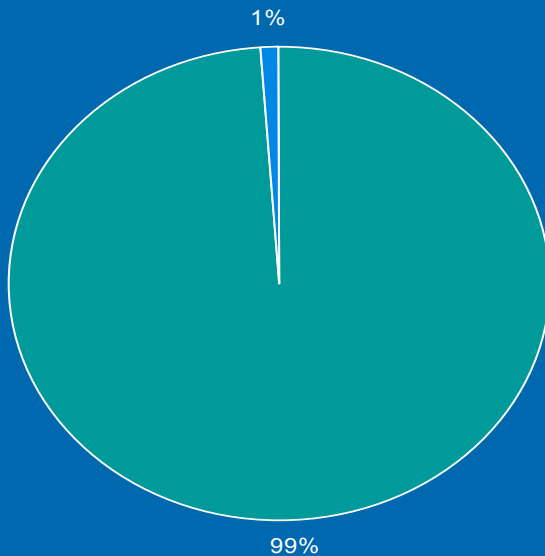


Fiscal Year 2010-2011

Alcoholic Beverages Tax Collected By Category

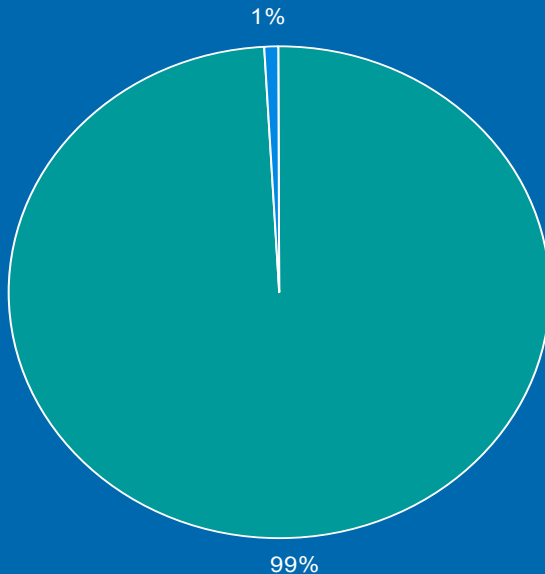


Fiscal Year 2010-2011

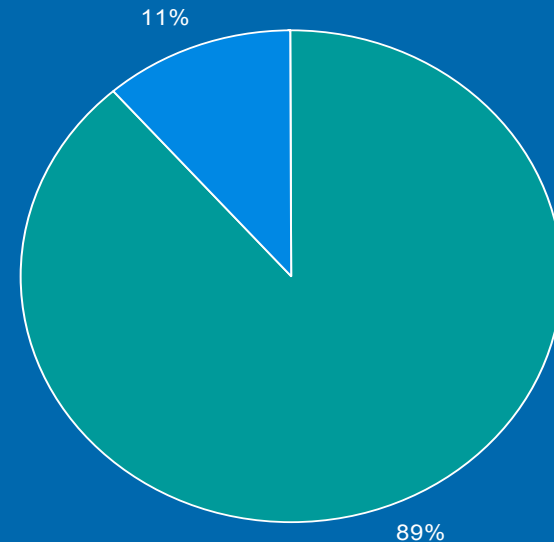


The left chart represents the percentage of Alcoholic Beverage Tax Revenue collected from the Top 25 Alcohol Beverage Distributors. The right chart represents the percentage of Alcoholic Beverage Tax Revenue collected from the Top 10 Alcohol Beverage Distributors.

Fiscal Year 2009-2010



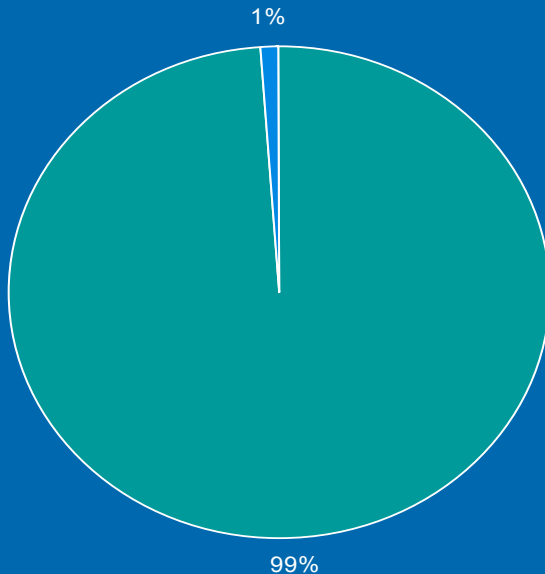
■ Top 25 ■ Other



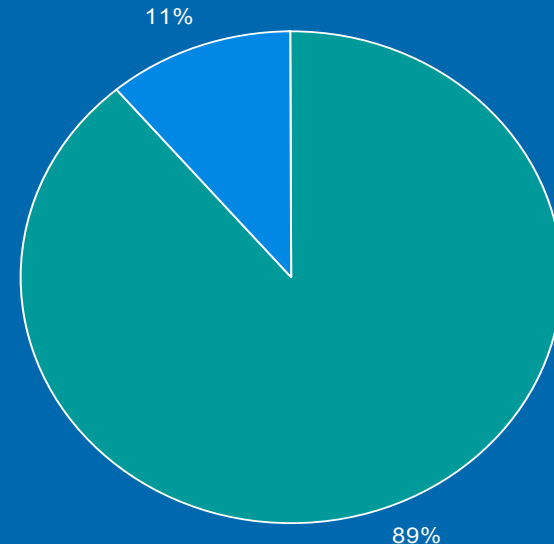
■ Top 10 ■ Other

The left chart represents the percentage of Alcoholic Beverage Tax Revenue collected from the Top 25 Alcohol Beverage Distributors. The right chart represents the percentage of Alcoholic Beverage Tax Revenue collected from the Top 10 Alcohol Beverage Distributors.

Fiscal Year 2008-2009



■ Top 25 ■ Other



■ Top 10 ■ Other

The left chart represents the percentage of Alcoholic Beverage Tax Revenue collected from the Top 25 Alcohol Beverage Distributors. The right chart represents the percentage of Alcoholic Beverage Tax Revenue collected from the Top 10 Alcohol Beverage Distributors.

QUESTIONS?

