## State Comparison:

Beverage	Size	СТ	ME	MA	NH	NJ	NY	PA	RI	VT
Still Wines - Not in excess of 21% alcohol by	Wine			IVIA		INJ		FA		VI
volume	Gallon	\$0.72	\$0.30	\$0.55	\$-	\$ 0.88	\$0.30	**	\$0.60	\$0.55
Still Wines Produced by Small Wineries - Not in excess of 21% alcohol by volume	Wine Gallon	0.18	0.30	0.55	_	0.88	0.30	**	0.60	0.55
Fortified Wines in excess of 21% alcohol by	Wine									
volume and Sparkling Wines	Gallon	1.80	1.00	0.70	-	-	2.54	**	0.75	0.55
Beer and Other Malt Liquors - Draft barrels only	Barrel	7.20	7.50	3.30	9.00	-	4.20		3.00	8.10
	Wine									
Beer and Other Malt Liquors - Other containers	Gallon	0.24	0.25	0.11	0.30	0.12	0.14	0.08	0.10	0.27
Distilled Liquors	Wine Gallon	5.40	6.15	4.05	-	5.50	6.43	**	3.75	0.32
Liquor Coolers - Not more than 7% of alcohol by volume	Wine Gallon	2.46		1.10				**	1.10	
		2.40		1.10	-	-	-		1.10	
Alcohol - in excess of 100 proof	Proof Gallon	5.40	6.15	4.05	-	5.50	6.43	**	3.75	0.32
Sales Tax Rate		6.35%	5.0%	-	-	7.0%	7.0%	6.0%	7.0%	-

\*\* The State of Pennsylvania imposes a 18% tax rate for wine and spirits. All taxes for Pennsylvania are collected by the Pennsylvania Liquor Control Board.