

Alcoholic Beverages Tax

Alcoholic beverages tax is imposed on Nebraska beer, liquor, and wine wholesalers and manufacturers. The tax rate for beer is 31¢ per gallon. The tax rate for wine and other dilute alcoholic beverages, regardless of the alcoholic content, is 95¢ per gallon, except for wine produced in farm wineries. The rate for wine produced in farm wineries is 6¢ per gallon. The tax rate for alcohol and spirits is \$3.75 per gallon.

Revenue from the alcoholic beverages tax is deposited in the General fund. The alcoholic beverages tax is administered by the Nebraska Liquor Control Commission.

Table 2 – Alcoholic Beverage Gallons and Revenue for 2006

Month	Beer Gallons	Beer Revenue	Alcohol & Spirits Gallons	Wine Gallons	Alcohol Spirits & Wines Revenues	Farm Winery Gallons	Farm Winery Revenue
January	3,336,164	\$1,023,761	247,778	272,019	\$1,175,794	8,948	\$531.68
February	3,365,764	1,031,275	163,222	154,359	751,148	3,285	191.15
March	3,269,841	1,005,194	175,884	160,774	804,178	2,271	138.14
April	3,947,743	1,211,453	212,752	192,034	970,428	2,266	134.60
May	3,566,114	1,094,610	170,935	163,941	788,805	3,224	191.19
June	4,411,701	1,353,769	225,083	196,892	1,020,797	3,811	226.49
July	4,421,686	1,357,201	210,211	183,319	952,809	4,214	253.48
August	4,159,131	1,274,994	195,841	157,084	874,809	4,649	275.80
September	4,344,515	1,335,620	220,764	182,451	991,183	4,011	238.35
October	3,611,050	1,108,887	178,873	165,599	819,810	2,535	150.62
November	3,417,819	1,048,972	265,576	253,956	1,224,124	4,056	240.99
December	3,236,631	993,322	197,603	234,736	955,044	5,628	330.31
Total	45,088,159	\$13,839,058	2,464,522	2,317,164	\$11,328,929	48,898	\$2,902.80

Chronology of Alcoholic Beverage Tax Rates*

Effective Date	Beer	Alcohol and Spirits	Light Wines**	Fortified Wines***
May 24, 1935	3.0¢	\$0.50	5.0¢	\$0.15
May 1, 1937	3.5	0.80	15.0	0.40
May 30, 1947	4.0	1.00	20.0	0.55
August 25, 1951	4.0	1.20	20.0	0.55
June 1, 1963	6.0	1.60	20.0	0.55
April 1, 1965	8.0	1.60	20.0	0.55
July 1, 1972	10.0	2.00	75.0	0.75
June 1, 1977	11.0	2.25	85.0	0.85
September 7, 1979	12.0	2.50	55.0	1.10
August 30, 1981	14.0	2.75	65.0	1.25
October 1, 1985	20.0	2.90	75.0	1.35
October 1, 1987	23.0	3.00	75.0	1.35
July 1, 2003	31.0	3.75	95.0	0.95

- * Tax per gallon
- ** 14% or less alcohol
- *** More than 14% alcohol