

**Abbreviated History of Alcoholic Beverage Taxes in 7 V.S.A. 421**

- 1947 Codification, Title 28, § 6166: \$0.10 per gallon for malt and vinous beverages.
- 1969 Acts and Resolves No. 144, § 4: \$0.25 per gallon for malt and vinous beverages.
- 1975 Acts and Resolves No. 243 (Adj. Session), § 5: \$0.25 per gallon for malt beverages; \$0.50 per gallon for vinous beverages.
- 1981 Acts and Resolves No.96, § 1: \$0.265 per gallon for malt beverages; \$0.55 per gallon for vinous beverages; 25% of gross revenue for fortified wines.

**Current Taxes by Beverage Category – 7 V.S.A. §§ 421 and 422**

<b>Beverage Category</b>	<b>% Alcohol by Volume</b>	<b>Applicable Tax</b>
Malt Beverages	< 6%	\$0.265 per gallon
Malt Beverages	6%-16%	\$0.55 per gallon
Malt Beverages	> 16%	5% of gross revenue from sales
Hard Ciders	< 7%	\$0.265 per gallon
Hard Ciders	7%-16%	\$0.55 per gallon
Hard Ciders	> 16%	5% of gross revenue from sales
Ready to Drink Spirits Beverages	< 12%	\$1.10 per gallon
Ready to Drink Spirits Beverages	> 12 %	5% of gross revenue from sales
Fortified Wines	16-23%	5% of gross revenue from sales
Spirits	>1%	5% of gross revenue from sales