



STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

Department of Revenue
DIVISION OF TAXATION
One Capitol Hill
Providence, RI 02908-5800

NOTICE

**To all wholesalers/distributors, and manufacturers
of alcoholic beverages**

An increase in excise tax rates on a number of alcoholic beverages applies from July 1, 2013, through March 31, 2015. The rates, which apply to wholesalers/distributors and manufacturers of alcoholic beverages, are set forth in the following table:

Excise tax per gallon on wholesalers/distributors and manufacturers		
	Previous tax rate	New tax rate
Still wines	\$0.60	\$1.40
Still wines (Rhode Island fruit)	\$0.30	\$0.30
Sparkling wines	\$0.75	\$0.75
Whiskey, other distilled spirits	\$3.75	\$5.40
Low proof distilled spirits	\$1.10	\$1.10
Ethyl alcohol (for beverage purposes)	\$7.50	\$7.50
Ethyl alcohol (for non-beverage use)	\$0.08	\$0.08
Malt beverages, including beer	\$3.00	\$3.30

- * All taxes are per gallon, except tax on malt beverages, which is per barrel (a barrel equals 31 gallons).
- * "Previous tax rate" was in effect through June 30, 2013. "New tax rate" took effect July 1, 2013, and expires on March 31, 2015.
- * Still wines made entirely from fruit grown in Rhode Island shall continue to be taxed at 30 cents a gallon.
- * "Low proof" spirits contain alcohol measuring 30 proof or less.
- * Tax applies to manufacturers; wholesalers/distributors pay fee equal to applicable tax rate.
- * Beer brewed in-state and meeting certain other conditions may qualify for limited tax exemption.

The changes were included in state budget legislation for fiscal year 2014 approved by the General Assembly and signed into law by Governor Lincoln D. Chafee on July 3, 2013. The legislation amended Rhode Island General Laws Chapter 3-10.

If you have any questions regarding this notice, please contact Scott Lewis in the Excise Tax Section at (401) 574-8892.

David M. Sullivan
Tax Administrator

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