

**State Excise Tax Rates on Beer  
(As of July 1, 2009)**

State	Tax Rate (Dollars per Gallon)	Rank	Notes
Alabama	0.53	4	\$0.52 per gallon local tax
Alaska	1.07	1	
Arizona	0.16	30	
Arkansas	0.21	20	Additional 3% off-premise; 10% on-premise tax
California	0.20	21	
Colorado	0.08	46	
Connecticut	0.20	21	
Delaware	0.16	30	
District of Columbia	0.09	43	Additional 8% off-premise; 10% on-premise tax
Florida	0.48	6	\$0.0267 per 12 oz. on-premise retail tax
Georgia	0.48	6	\$0.53 per gallon local tax
Hawaii	0.93	2	\$0.54 per gallon draft beer
Idaho	0.15	34	Over 4% - \$0.45 per gallon
Illinois	0.185	26	
Indiana	0.115	40	
Iowa	0.19	25	
Kansas	0.18	27	Additional 8% off-premise; 10% on-premise tax
Kentucky	0.08	46	Additional 11% wholesale tax
Louisiana	0.32	13	\$0.048 per gallon local tax
Maine	0.35	12	Additional 5% on-premise tax
Maryland	0.09	43	
Massachusetts	0.11	41	0.57% on private club sales
Michigan	0.20	21	
Minnesota	0.15	34	9% sales tax
Mississippi	0.4268	8	
Missouri	0.06	49	
Montana	0.14	36	
Nebraska	0.31	14	
Nevada	0.16	30	
New Hampshire	0.30	15	
New Jersey	0.12	39	
New Mexico	0.41	9	
New York	0.14	36	\$0.12 per gallon in New York City
North Carolina	0.53	4	
North Dakota	0.16	30	7% state sales tax
Ohio	0.18	27	
Oklahoma	0.40	11	13.5% on-premise tax
Oregon	0.08387	45	
Pennsylvania	0.08	46	
Rhode Island	0.11	41	Additional \$0.04 per case wholesale tax
<b>South Carolina</b>	<b>0.77</b>	<b>3</b>	
South Dakota	0.27	16	
Tennessee	0.14	36	17% wholesale tax
Texas	0.20	21	14% on-premise tax
Utah	0.41	9	
Vermont	0.265	17	10% on-premise tax
Virginia	0.2565	19	
Washington	0.261	18	
West Virginia	0.18	27	
Wisconsin	0.06	49	
Wyoming	0.019	51	
United States	0.57		

Sources: Federation of Tax Administrators; Commerce Clearinghouse, various reports.

BEA/RWM/08/10/09

**State Excise Tax Rates on Cigarettes  
(As of October 1, 2009)**

State	Year First Adopted	Tax Rate (Cents per Pack)	Rank
Alabama	1935	42.5	46
Alaska	1949	200.0	11
Arizona	1935	200.0	11
Arkansas	1929	115.0	27
California	1959	87.0	32
Colorado	1964	84.0	33
Connecticut	1935	300.0	2
Delaware	1943	160.0	18
District of Columbia	1949	250.0	8
Florida	1943	133.9	24
Georgia	1937	37.0	47
Hawaii	1939	260.0	5
Idaho	1945	57.0	42
Illinois	1941	98.0	30
Indiana	1947	99.5	29
Iowa	1921	136.0	22
Kansas	1927	79.0	35
Kentucky	1936	60.0	40
Louisiana	1932	36.0	48
Maine	1941	200.0	11
Maryland	1958	200.0	11
Massachusetts	1939	251.0	7
Michigan	1947	200.0	11
Minnesota	1947	156.0	19
Mississippi	1932	68.0	37
Missouri	1955	17.0	50
Montana	1947	170.0	17
Nebraska	1947	64.0	38
Nevada	1947	80.0	34
New Hampshire	1939	178.0	16
New Jersey	1948	270.0	4
New Mexico	1943	91.0	31
New York	1939	275.0	3
North Carolina	1969	45.0	44
North Dakota	1927	44.0	45
Ohio	1931	125.0	25
Oklahoma	1933	103.0	28
Oregon	1965	118.0	26
Pennsylvania	1937	135.0	23
Rhode Island	1939	346.0	1
South Carolina	1923	7.0	51
South Dakota	1923	153.0	20
Tennessee	1925	62.0	39
Texas	1931	141.0	21
Utah	1923	69.5	36
Vermont	1937	224.0	9
Virginia	1960	30.0	49
Washington	1935	202.5	10
West Virginia	1947	55.0	43
Wisconsin	1939	252.0	6
Wyoming	1951	60.0	40
United States 1/		100.66	

Notes: 1/ United States increased tax by 61.66-cents effective April 1, 2009.

Sources: Federation of Tax Administrators; Tax Foundation; Commerce Clearinghouse, various reports.

BEA/RWM/09/09/09

**State Excise Tax Rates on Cigarettes in Southeastern States 1/  
(As of October 1, 2009)**

<b>State</b>	<b>Year First Adopted</b>	<b>Tax Rate (Cents per Pack)</b>	<b>Rank</b>
Alabama	1935	42.5	45
Arkansas	1929	115.0	27
Florida	1943	133.9	24
Georgia	1937	37.0	46
Kentucky	1936	60.0	40
Louisiana	1932	36.0	47
Mississippi	1932	68.0	37
North Carolina 2/	1969	45.0	48
Tennessee	1925	62.0	39
Virginia	1960	30.0	49
West Virginia	1947	55.0	43
<b>Southeastern States</b>		<b>62.2</b>	
<b>United States 1/</b>		<b>136.4</b>	

Notes: 1/ United States increased tax by 61.66-cents effective April 1, 2009.

2/ North Carolina increased tax by 10-cents effective September 1, 2009.

Sources: Federation of Tax Administrators; Tax Foundation; Commerce Clearinghouse, various reports.

BEA/RWM/09/09/09

Addendum			
United States (Including South Carolina)		133.9	

Table A-1. Tax Incentives for Economic Development in South Carolina  
 Corporate and Individual Income Tax Credits Claimed / Rebates / Transfers / Appropriations  
 Fiscal Year 2007-08 (Tax Year 2007)  
 (Dollars)

Category / Item	Year Enacted		Corporate Income Tax		Individual Income Tax		Total Income Tax		Primary Code Section(s)	Income Tax Form Number	Refundable
	Filing	Enacted	Filing	Amount of Credits	Filing	Amount of Credits	Filing	Amount of Credits			
<b>Job or Employee Credits and Incentives</b>											
1 Job Tax Credit	1995	343	\$189,072,013	361	\$7,255,598	704	\$196,327,611	12-6-3360	TC4		
2 Job Tax Credit (Against Insurance Premium Taxes)	1992			12	\$5,504,231	12	\$5,504,231	12-6-3360	DOI, Schedule 6		
3 Small Business Job Tax Credit	2006			27	\$316,612	27	\$316,612	12-6-3362	TC4SA; TC4SB		
4 Job Development Credits	1995				\$62,559,181		\$62,559,181	12-10-80; 12-10-81	1040TC		
5 Job Retraining Credits	2001				\$2,004,535		\$2,004,535	12-10-95	1040TC		
6 Tax Moratorium	2000	6	\$2,288,264	68	\$111,525	6	\$2,288,264	12-6-3367	TC34		
7 Credit for Hiring Family Independence Recipient	1995	67	\$1,853,879			135	\$1,965,404	12-6-3470	TC12; TC12A		
8 Apprenticeship Credit	2007			0	\$0	3	\$7,971	12-6-3477	TC45		
9 Credit for Hiring Displaced Workers	1995	3	\$7,971					12-6-3450	TC10		
<b>General Business Credits</b>											
10 Credit for Investing in an Economic Impact Zone	1995	265	\$60,904,677	177	\$1,363,396	442	\$62,268,073	12-14-60	TC11; TC11R		
11 Corporate Headquarters Credit	1995	4	\$884,280			4	\$884,280	12-6-3410	TC8		
12 Credit for Infrastructure Construction	1995	21	\$4,113,362			21	\$4,113,362	12-6-3420	TC6		
13 Credit Against License Fee for Infrastructure	1996							12-20-105			
14 Research and Development Credit	2000	134	\$19,683,801	11	\$100,364	134	\$19,683,801	12-6-3415	TC18		
15 Port Volume Increase Credit	2005	2	\$53,144			13	\$153,508	12-6-3375	TC30		
16 Credit for Child Care Programs	1995	1	\$9,569	115,935	\$631,446,908	115,936	\$631,456,477	12-6-3440	TC9		
17 Minority Business Credit	1995	10	\$174,252	20	\$132,122	30	\$308,374	12-6-3350	TC2		
18 Quality Improvement Program Credits	2005	3	\$1,158,981	2	\$2,670	5	\$1,161,651	12-6-3580	TC28		
<b>Industry Specific Credits</b>											
19 Motion Picture Project Credit	1998					0	\$0	12-6-3570(A)	TC25		
20 Motion Picture Wage/Payroll and Expenditure/Supplier Rebate	2004				\$2,120,506		\$2,120,506	12-62-20; 12-62-50;			
21 Motion Picture Production Facility Credit	1998			7	\$62,895	7	\$62,895	12-62-60	TC25		
22 Commercial Production Credit	2004			0	\$0	0	\$0	12-6-3560	TC24		
23 Milk Producer Credit	2005							12-6-3590	I334		
24 Agricultural Use of Anhydrous Ammonia Credit	2005							12-6-3582	I333		
25 Whole Effluent Toxicity Testing Credit for Manufacturing Facility	2006	2	\$142,200					12-6-3589	TC37		
<b>Property Rehabilitation Credits</b>											
26 Textile Revitalization Credits	2005			48	\$920,028	48	\$920,028	12-65-30	TC23		
27 Retail Facility Revitalization Credits	2006			5	\$82,950	5	\$82,950	6-34-40	TC31		
28 Credit for Rehabilitation of a Certified Historic Structure	2002	5	\$331,989	60	\$1,073,467	65	\$1,405,456	12-6-3535	TC21; TC22		
<b>Land Conservation or Environmental Credits</b>											
29 Conservation Credit	2000	2	\$41,807	222	\$6,913,672	224	\$6,955,479	12-6-3515	TC19		
30 Credit for Water Impoundments and Water Controls	1995	2	\$507,000	39	\$84,682	41	\$591,682	12-6-3370	TC1; TC3		
31 Habitat Management Credit	1999							12-6-3520			
32 Brownfields Voluntary Cleanup Credit	2002							12-6-3550	TC20		
33 Recycling Facility Tax Credits	1995	2	\$19,213,892			2	\$19,213,892	12-6-3460	TC17		
34 Mercury Switch Disposal Credit	2006							12-6-3525	TC33		
<b>Energy Conservation and Alternative Energy Credits</b>											
35 Solar Energy Credit	2006			87	\$132,058	87	\$132,058	12-6-3587	TC38		
36 Alternative Motor Vehicle Credit	2006			428	\$201,686	428	\$201,686	12-6-3377	TC35		
37 Plug-in Hybrid Vehicle Credit	2006							12-6-3376	TC48		
38 Ethanol or Biodiesel Production Credits	2006			5	\$5,137	5	\$5,137	12-6-3600	TC40; TC40A		
39 Ethanol or Biodiesel Research and Development Credit	2007							12-6-3631	TC49		

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Fiscal Year 2007-08 (Tax Year 2007)  
(Dollars)

Category / Item	Year Enacted	Corporate Income Tax Taxpayers		Individual Income Tax Taxpayers		Total Income Tax Taxpayers		Primary Code Section(s)	Income Tax Form Number	Refundable
		Filing Credits	Amount of Credits	Filing Credits	Amount of Credits	Filing Credits	Amount of Credits			
Biomass Resources Credit	2006							12-6-3620	TC42	
Credit for Renewable Fuels	2006							12-6-3610	TC41A	
Credit for Energy Conservation and Renewable Energy	1995	8	\$1,935,045	93	\$81,821	101	\$2,016,866	12-6-3340	TC1	
Investments/Contributions to Other Entities Incentives										
Community Development Corporation Investment Credit	2000			33	\$31,927	33	\$31,927	12-6-3630	TC14	
Venture Capital Investment	2004			2	\$17,000	2	\$17,000	11-45-30	TC26	
Palmetto Seed Capital Credit	1995	0	\$0	1	\$100	1	\$100	12-6-3430	TC7	
Industry Partnership Fund Tax Credit	2006	70	\$71,818,678	98	\$2,362,707	168	\$74,181,385	12-6-3585	TC36	
Hydrogen Fund Tax Credit	2007							12-6-3630	TC47	
<b>Total Tax Incentives for Economic Development</b>		<b>950</b>	<b>\$374,194,804</b>	<b>117,741</b>	<b>\$724,887,778</b>	<b>118,691</b>	<b>\$1,098,940,382</b>			
Transfer: Gasoline Tax to Department of Commerce	1995						\$0	12-28-2910		
Transfer: Electric Power Tax to Department of Commerce	2005						\$20,000,000	12-28-2915		
Transfer: Admissions Tax to Department of Commerce	2004						\$6,389,143	12-62-60		
Appropriation: "Closing Fund" for Department of Commerce							\$7,000,000	Proviso 73.12(33)(A)		
Appropriation: Capital Access Program for Department of Commerce							\$3,000,000	Proviso 73.12(33)(E)		
Appropriation: Regional Economic Development Organizations							\$400,000	Proviso 73.12(33)(C)		
Appropriation: Alternative Fuel Incentives to Department of Revenue							\$1,000,000	H.B.3620, Part 1A		
Appropriation: Community Development Corporation Initiatives							\$1,136,709,525			
<b>Total Economic Incentives for Economic Development</b>							<b>\$1,136,709,525</b>			

Sources: Board of Economic Advisors from information provided by the S.C. Department of Revenue, the S.C. Department of Insurance, and Legislative Printing, Information and Technology Resources.