Alcohol Consumption and Revenues: A 50-State Comparison

Introduction

U.S. Census Bureau data indicate that alcoholic beverages comprised $18.7 billion in taxable sales in the state in 2012. Of this total, $11.0 billion was sold by stores as packaged liquor, and $7.7 billion was sold for immediate consumption in restaurants and bars.1

States vary greatly in how they regulate and tax alcohol. While social, psychological, and demographic factors affect alcohol consumption, taxation and regulations also influence it.

Unlike most products, making valid comparisons of states among alcohol types is challenging. This newsletter reviews and analyzes the results of one of the few studies that compares alcohol consumption for all states.2 The author converted each category of beverage into “alcohol gallons,” a volume of pure alcohol consumed by those aged 21 and over.

U.S. and California Alcohol Consumption

Chart 1 compares annual U.S. and California alcohol consumption per capita. Californians drink 51 percent more wine per capita than the national average, 0.59 alcohol gallons compared to 0.39 for the nation as a whole. However, California residents consume five percent less distilled spirits (0.81 gallons compared to 0.77) and eight percent less beer (1.29 gallons compared to 1.19). Overall, California total alcohol consumption is close to the national average, 2.49 gallons per adult, compared to 2.54 gallons per adult for the nation as a whole, about two percent less than the national average.

California Alcohol Consumption

Chart 2 shows the composition of California alcohol consumption. Beer dominates adult beverages, accounting for 46.9 percent of the total. Beer is followed by distilled spirits (30.3 percent) and wine (23.2 percent).

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1 U.S. Census Bureau, 2012 Economic Census, “Product Lines” reports for California, retail and food and accommodations industries. A two-step process is needed to access “Product Lines” data. (1) Go to Census Bureau website: https://www.census.gov/. (2) In the search box enter: “2012 Economic Census Retail Product Lines.” Then click on the link provided.

2 Public Revenues From Alcohol Beverages, 2013, The Distilled Spirits Council of the United States, Inc., 2015. (To view the study, enter the title, Public Revenues From Alcohol Beverages, into a search engine.)
Wine Consumption by State
Table 1 ranks states by per capita wine consumption. Since income is statistically related to some types of alcohol consumption, the table also shows the percentage of each state’s median household income of the U.S. average. The orange line in the table separates the top ten states from the others. Per capita consumption of wine ranges from a low of 0.10 gallons for West Virginia to a high of 1.00 gallons for the District of Columbia. California ranks seventh at 0.59 gallons.

Wine Consumption and Income
Eight of the top ten states in Table 1 have higher than average household incomes. California Department of Tax and Fee Administration staff analysis indicates that household income explains about 33 percent of state differences from national per capita wine consumption. As state average median household income increases, wine consumption increases.

Table 1
PER ADULT CONSUMPTION OF WINE IN 2013

<table>
<thead>
<tr>
<th>Rank</th>
<th>State</th>
<th>Gallons of Pure Alcohol per Adult</th>
<th>Percentage of 2015 U.S. Median Household Income</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Dist. of Columbia</td>
<td>1.00</td>
<td>124%</td>
</tr>
<tr>
<td>2</td>
<td>New Hampshire</td>
<td>0.79</td>
<td>134%</td>
</tr>
<tr>
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<td>Vermont</td>
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</tr>
<tr>
<td>5</td>
<td>Nevada</td>
<td>0.61</td>
<td>92%</td>
</tr>
<tr>
<td>6</td>
<td>New Jersey</td>
<td>0.61</td>
<td>121%</td>
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<td>7</td>
<td>California</td>
<td>0.59</td>
<td>113%</td>
</tr>
<tr>
<td>8</td>
<td>Connecticut</td>
<td>0.59</td>
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<td>Rhode Island</td>
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<td>99%</td>
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</tr>
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<td>Hawaii</td>
<td>0.53</td>
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</tr>
<tr>
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<td>Oregon</td>
<td>0.50</td>
<td>108%</td>
</tr>
<tr>
<td>14</td>
<td>Florida</td>
<td>0.49</td>
<td>86%</td>
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<td>15</td>
<td>New York</td>
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<td>Virginia</td>
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<td>109%</td>
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<td>Illinois</td>
<td>0.42</td>
<td>107%</td>
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<td>19</td>
<td>Arizona</td>
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<tr>
<td>20</td>
<td>Maine</td>
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<td>90%</td>
</tr>
<tr>
<td>21</td>
<td>Wisconsin</td>
<td>0.38</td>
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</tr>
<tr>
<td>22</td>
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<td>23</td>
<td>Colorado</td>
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<td>92%</td>
</tr>
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<td>33</td>
<td>Alabama</td>
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<td>79%</td>
</tr>
<tr>
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<td>Georgia</td>
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<td>90%</td>
</tr>
<tr>
<td>35</td>
<td>South Carolina</td>
<td>0.25</td>
<td>82%</td>
</tr>
<tr>
<td>36</td>
<td>Louisiana</td>
<td>0.24</td>
<td>81%</td>
</tr>
<tr>
<td>37</td>
<td>Pennsylvania</td>
<td>0.23</td>
<td>107%</td>
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<tr>
<td>38</td>
<td>Nebraska</td>
<td>0.22</td>
<td>107%</td>
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<td>Tennessee</td>
<td>0.22</td>
<td>84%</td>
</tr>
<tr>
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<td>Texas</td>
<td>0.22</td>
<td>100%</td>
</tr>
<tr>
<td>41</td>
<td>Wyoming</td>
<td>0.22</td>
<td>108%</td>
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<tr>
<td>42</td>
<td>North Dakota</td>
<td>0.21</td>
<td>102%</td>
</tr>
<tr>
<td>43</td>
<td>South Dakota</td>
<td>0.21</td>
<td>97%</td>
</tr>
<tr>
<td>44</td>
<td>Iowa</td>
<td>0.20</td>
<td>108%</td>
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<tr>
<td>45</td>
<td>Oklahoma</td>
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<td>83%</td>
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<td>46</td>
<td>Arkansas</td>
<td>0.18</td>
<td>76%</td>
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<tr>
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<td>Utah</td>
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<td>Kansas</td>
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<td>97%</td>
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<td>50</td>
<td>Mississippi</td>
<td>0.12</td>
<td>71%</td>
</tr>
<tr>
<td>51</td>
<td>West Virginia</td>
<td>0.10</td>
<td>76%</td>
</tr>
</tbody>
</table>

Source: Public Revenues From Alcohol Beverages, 2013
The Distilled Spirits Council of the United States, Inc. 2015
Distilled Spirits Consumption by State

Table 2 lists states in per capita distilled spirits consumption. Per capita consumption of distilled spirits varies from a low of 0.46 gallons for West Virginia to a high of 2.01 gallons for New Hampshire. California is positioned 33rd, at 0.77 gallons.

Distilled Spirits Consumption and Income

Eight of the top ten states in Table 2 have higher than average household incomes. Household income explains about 17 percent of state differences from national per capita distilled spirits consumption. As the state average median household income grows, distilled spirits consumption expands.

Beer Consumption by State

Table 3 positions states in per capita beer consumption. Per capita consumption of beer extends from a low of 0.91 gallons for Utah to a high of 2.03 gallons for North Dakota. California ranks 39, at 1.19 gallons.

Table 2

<table>
<thead>
<tr>
<th>Rank</th>
<th>Gallons of Pure Alcohol per Adult</th>
<th>Percentage of 2015 U.S. Median Household Income</th>
</tr>
</thead>
<tbody>
<tr>
<td>New Hampshire</td>
<td>2.01</td>
<td>134%</td>
</tr>
<tr>
<td>Delaware</td>
<td>1.67</td>
<td>102%</td>
</tr>
<tr>
<td>Dist. of Columbia</td>
<td>1.63</td>
<td>124%</td>
</tr>
<tr>
<td>North Dakota</td>
<td>1.39</td>
<td>102%</td>
</tr>
<tr>
<td>Nevada</td>
<td>1.28</td>
<td>92%</td>
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<tr>
<td>Wisconsin</td>
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<td>98%</td>
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<tr>
<td>Alaska</td>
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<td>133%</td>
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<tr>
<td>Minnesota</td>
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<td>122%</td>
</tr>
<tr>
<td>Wyoming</td>
<td>1.14</td>
<td>108%</td>
</tr>
<tr>
<td>Colorado</td>
<td>1.12</td>
<td>118%</td>
</tr>
<tr>
<td>South Dakota</td>
<td>1.03</td>
<td>97%</td>
</tr>
<tr>
<td>Rhode Island</td>
<td>0.98</td>
<td>99%</td>
</tr>
<tr>
<td>Florida</td>
<td>0.97</td>
<td>86%</td>
</tr>
<tr>
<td>Montana</td>
<td>0.95</td>
<td>91%</td>
</tr>
<tr>
<td>Louisiana</td>
<td>0.94</td>
<td>81%</td>
</tr>
<tr>
<td>Connecticut</td>
<td>0.93</td>
<td>129%</td>
</tr>
<tr>
<td>Maine</td>
<td>0.92</td>
<td>90%</td>
</tr>
<tr>
<td>New Jersey</td>
<td>0.92</td>
<td>121%</td>
</tr>
<tr>
<td>Maryland</td>
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<td>130%</td>
</tr>
<tr>
<td>Massachusetts</td>
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<td>120%</td>
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<tr>
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<tr>
<td>Nebraska</td>
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<td>107%</td>
</tr>
<tr>
<td>Arizona</td>
<td>0.89</td>
<td>92%</td>
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<tr>
<td>Oregon</td>
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<tr>
<td>Michigan</td>
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<td>New Mexico</td>
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<tr>
<td>South Carolina</td>
<td>0.82</td>
<td>82%</td>
</tr>
<tr>
<td>Indiana</td>
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<td>92%</td>
</tr>
<tr>
<td>TOTAL U.S.</td>
<td>0.81</td>
<td>100%</td>
</tr>
</tbody>
</table>

Source: Public Revenues From Alcohol Beverages, 2013
The Distilled Spirits Council of the United States, Inc. 2015
Beer Consumption and Income

Only four of the top ten states have higher than average household incomes. Income explains just six percent of state differences from national per capita beer consumption. Unlike wine and distilled spirits consumption, as state average median household income rises, beer consumption falls.

Alcohol Revenues

As noted earlier, alcohol tax rates vary, leading to wide differences in tax collections among states for each type of product.

Wine Revenues

Table 4 shows wine revenues by state per gallon of alcohol. They range from a low of $7.18 per gallon for Oregon to a high of $121.27 for Pennsylvania. California wine revenues are ranked 35th at $26.34 per gallon, and are below the national average of $33.06.

Distilled Spirits Revenues

Table 5 displays distilled spirits revenues per gallon by state. They vary from a low of $10.75 per gallon for Delaware to a high of $146.12 for Washington. California distilled spirits revenues placed 35th at $36.24 per gallon, and are below the national average of $48.94.

Beer Revenues

Table 6 presents beer revenues per gallon by state. They fluctuate from a low of $2.38 per gallon for Oregon to a high of $64.68 for the District of Columbia. California beer revenues are $27.14 per gallon, ranked 22, and slightly above the national average of $26.17.

Summary

- Californians consume more wine, but less distilled spirits and beer than national averages of each.
- States vary greatly in consumption of different types of alcohol.
- Income explains some of the variation in consumption among states. As incomes increase, wine and distilled spirits consumption tend to rise, but beer consumption tends to fall. However, much of the variation in consumption of all types of alcohol remains unexplained by income.
- Alcohol tax revenues per gallon vary greatly by state for each type of alcohol.
- California tax revenues are below average for wine and distilled spirits, but slightly above average for beer.

Source: Public Revenues From Alcohol Beverages, 2013
The Distilled Spirits Council of the United States, Inc. 2015
### Table 4
WINE REVENUE PER GALLON OF ALCOHOL IN 2013

<table>
<thead>
<tr>
<th>Rank</th>
<th>State</th>
<th>Dollars per Gallon of Alcohol</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Pennsylvania</td>
<td>$121.27</td>
</tr>
<tr>
<td>2</td>
<td>Mississippi</td>
<td>$103.06</td>
</tr>
<tr>
<td>3</td>
<td>Utah</td>
<td>$97.46</td>
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<td>Kentucky</td>
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<td>West Virginia</td>
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<td>Idaho</td>
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<td>Dist. of Columbia</td>
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<td>8</td>
<td>Texas</td>
<td>$48.29</td>
</tr>
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<td>9</td>
<td>North Carolina</td>
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<td>South Dakota</td>
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<td>New Hampshire</td>
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<td>TOTAL U.S.</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Rank</th>
<th>State</th>
<th>Dollars per Gallon of Alcohol</th>
</tr>
</thead>
<tbody>
<tr>
<td>22</td>
<td>Alabama</td>
<td>$31.94</td>
</tr>
<tr>
<td>23</td>
<td>New Jersey</td>
<td>$31.91</td>
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<td>Nevada</td>
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### Table 5
DISTILLED SPIRITS REVENUE PER GALLON OF ALCOHOL IN 2013

<table>
<thead>
<tr>
<th>Rank</th>
<th>State</th>
<th>Dollars per Gallon of Alcohol</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Washington</td>
<td>$146.12</td>
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<tr>
<td>2</td>
<td>Utah</td>
<td>$120.45</td>
</tr>
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<td>3</td>
<td>Vermont</td>
<td>$91.58</td>
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<td>Virginia</td>
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<td>North Carolina</td>
<td>$89.74</td>
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<td>Alabama</td>
<td>$84.69</td>
</tr>
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<td>$78.26</td>
</tr>
<tr>
<td>8</td>
<td>Oregon</td>
<td>$76.06</td>
</tr>
<tr>
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<td>Idaho</td>
<td>$75.07</td>
</tr>
<tr>
<td>10</td>
<td>Michigan</td>
<td>$65.82</td>
</tr>
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<td>Dist. of Columbia</td>
<td>$61.23</td>
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<td>Iowa</td>
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Source: Public Revenues From Alcohol Beverages, 2013
The Distilled Spirits Council of the United States, Inc. 2015
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