

SENATE, No. 3452

STATE OF NEW JERSEY
219th LEGISLATURE

INTRODUCED FEBRUARY 11, 2021

Sponsored by:

Senator STEPHEN M. SWEENEY

District 3 (Cumberland, Gloucester and Salem)

SYNOPSIS

Reduces alcoholic beverage tax rate on cider and low-percentage alcohol by volume liquors.

CURRENT VERSION OF TEXT

As introduced.



S3452 SWEENEY

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1 AN ACT reducing the alcoholic beverage tax rate on cider and low-
2 percentage alcohol by volume liquors, amending R.S.54:43-1.

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4 **BE IT ENACTED** by the Senate and General Assembly of the State
5 of New Jersey:

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7 1. R.S.54:43-1 is amended to read as follows:

8 54:43-1. Tax rates. There are hereby levied and imposed upon
9 any sale of alcoholic beverages made within this State or upon any
10 delivery of alcoholic beverages made within or into this State the
11 following excise taxes:

12 a. Beer **[**--From July 1, 1990 through June 30, 1992, at the rate
13 of \$0.10 a gallon or fraction thereof and on or after July 1, 1992, at
14 the rate of **]** \$0.12 a gallon or fraction thereof.

15 b. Liquors **[**--From July 1, 1990 through June 30, 1992, at the
16 rate of \$4.20 a gallon, on or after July 1, 1992 through July 31,
17 2009, at the rate of \$4.40 a gallon and on or after August 1, 2009, at
18 the rate of **]** \$5.50 a gallon , except that liquors containing less
19 than eight percent of alcohol by volume shall be taxed at \$0.12 a
20 gallon.

21 c. (Deleted by amendment, P.L.1972, c.53.)

22 d. (Deleted by amendment, P.L.1972, c.53.)

23 e. Wines, vermouth and sparkling wines **[**--From July 1, 1990
24 through June 30, 1992, at the rate of \$0.50 a gallon, on or after July
25 1, 1992 through July 31, 2009, at the rate of \$0.70 a gallon; and on
26 or after August 1, 2009, at the rate of **]** \$0.875 a gallon, provided
27 however, that cider containing at least three and two-tenths per
28 centum (3 2/10 %) of alcohol by volume but not more than 7 per
29 centum (7%) of alcohol by volume shall be taxed at the rate of
30 **[\$0.15] \$0.12** a gallon.

31 (cf: P.L.2009, c.71, s.1)

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33 2. This act shall take effect the first day of the fourth month
34 following enactment.

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STATEMENT

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39 This bill reduces the alcoholic beverage tax rate on cider and
40 low-percentage alcohol by volume (ABV) liquors so that they
41 match the tax rate for beer.

42 Under the alcoholic beverage tax, cider is taxed at \$0.15 a gallon
43 and beer is taxed at \$0.12 a gallon. This bill reduces the rate on
44 cider to \$0.12 a gallon to match the tax rate for beer.

EXPLANATION – Matter enclosed in bold-faced brackets **[thus]** in the above bill is
not enacted and is intended to be omitted in the law.

Matter underlined thus is new matter.

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1 Low-percentage ABV liquors, such as canned cocktails, are
2 currently taxed at the rate for liquor, which is \$5.50 a gallon.
3 Pursuant to this bill, liquors with lower than eight percent ABV will
4 be taxed at \$0.12 a gallon to match the tax rate for beer.