

## 美國菸酒市場分析

### 一、產銷量

根據美國財政部菸酒稅和貿易局(TTB, [www.ttb.gov](http://www.ttb.gov)) 2017年3月的統計，2016年美國生產的啤酒共1億8,864萬2,212桶，較上年度的1億9,100萬2,216桶略減1.2%；其中瓶罐裝啤酒占82%，餘為10加侖小桶裝。啤酒廠用來釀製啤酒的原料有穀物和糖等非穀物，在2015年以麥芽為最多，占79%，其次為啤酒花藤、大麥、糖及糖漿等。

2016年葡萄酒產量包括發酵前及發酵後為8億4,882萬8,827加侖，較上年度的8億1,341萬6,896加侖增加4.35%；一般瓶裝葡萄酒占85.7%為最多，氣泡瓶裝或桶裝葡萄酒有3.84%，天然及其他葡萄酒量少。生產葡萄酒的原料幾乎都是來自加州的葡萄。

2016年美國生產的蒸餾烈酒共169億1,215萬6,496標準加侖(proof gallon, PG)，較上年度的149億723萬4,298標準加侖增加13.45%，其中以酒精為最多，占98.89%，威士忌為0.98%，白蘭地0.09%，蘭姆琴酒和伏特加等僅占0.04%。原料以玉米居最多，占97.33%，麥芽/大麥/米等占1.88%，小麥和蜀黍占0.59%，裸麥僅為0.2%。供美國本土消費的烈酒達3億6,909萬6,751酒加侖(Wine Gallon, WG)，出口烈酒有3,451萬2,763酒加侖，進口瓶裝烈酒共6,739萬2,672標準加侖(PG)。

在菸草方面，2016年美國本土及波多黎各生產的小支紙捲香菸(每千支不超過3磅者)達2,702億3,998萬8,737支，較上年度減少4.7%；小雪茄10億3,275萬2,046支，較上年度增加24.84%；大雪茄54億1,396萬7,590支，較上年度減少9.05%；鼻菸/嚼菸/管菸及自捲菸數量不多。進口小支紙捲香菸76億2,900萬支，較上年度減少10.67%；進口大雪茄69億7,483萬9,000支，較上年度增加7.61%。

2016年美國財政部菸酒稅和貿易局徵收的菸酒貨物稅分別為：酒精飲料80億7,547萬6,000美元，菸草為132億7,437萬1,000美元。2016年核發的許可証共有8萬2,391家業者，其中酒類占97%，菸占1%。

### 二、酒類

Beverage Information Group的 *Handbook Advance 2016*顯示，消費者並不特別偏愛某類酒，係依酒類特質是否符合活動的性質來做選擇。另外消費者也有少喝的趨勢，但對優質產品興趣特濃。2015年酒類飲料市場銷售達2,184億美元，較2014年的2,116億美元增長3.2%。

消費者在家飲酒的比例達54.8%，有增加的趨勢，而在酒吧餐館喝酒則見略減。

美國的酒類市場啤酒一向最受消費者喜愛，市占率一向超過50%，其次是烈酒及葡萄酒。但在2015年啤酒市場跌至47.5%，烈酒爬升至35.4%，葡萄酒增長至17%。烈酒成長係因製造業者不斷的生產現代化、產品創新，加上優質高價的消費行為以及可接受的稅率等，同時對本土威士忌的需求也相當強勁。然而威士忌的出口雖然數量增加5.5%，但金額卻減少1.5%，此乃美元匯率變動所致。

#### 1. 啤酒

美國釀酒協會指出，啤酒是2015年酒精飲料市場的最大餅，數量約占83%之多，但較上年度略少，是被烈酒和葡萄酒搶走。2015年美國啤酒出貨金額達1,059億美元，約為1,976億桶。啤酒市場幾被Anheuser-Busch和MillerCoors兩家啤酒巨賈壟斷，合占全美78.7%的供應，AB的數量達43.6%，MC則為25.1%。在2016年10月AB公司以1,070億美元買下MC，AB乃成為全美最大，年營收達640億美元。

2015年啤酒消費需求稍減係受葡萄酒和烈酒熱絡影響以及業者缺乏創新所致。由於消費者追求健康生活，淡啤銷售占45.5%的市場，Bud Light是領先品牌。2015年內暢銷的六大國內啤酒品牌中有五個是淡啤。

消費者對精釀啤酒的愛好給市場帶來良性衝擊，精釀啤酒占2015年啤酒市場的9.8%，預期未來兩年會增至10%以上。

### 美國十大啤酒品牌

(ranked by 2015\* sales, in thousands of 2.25-gallon cases)

RANK	BRAND	BREWER	SALES		
			2014	2015	% CHANGE
1	<i>Bud Light</i>	AB InBev	510,526	501,250	(1.8)
2	<i>Coors Light</i>	MillerCoors	240,688	235,613	(2.1)
3	<i>Budweiser</i>	AB InBev	205,606	201,800	(1.9)
4	<i>Miller Lite</i>	MillerCoors	183,619	181,332	(1.2)
5	<i>Natural Light</i>	AB InBev	98,697	93,663	(5.1)
6	<i>Busch Light</i>	AB InBev	88,493	88,139	(0.4)
7	<i>Michelob Ultra</i>	AB InBev	59,331	69,655	17.4
8	<i>Busch AB</i>	InBev	69,664	66,110	(5.1)
9	<i>Keystone Light</i>	MillerCoors	49,755	48,950	(1.6)
10	<i>Miller High Life</i>	MillerCoors	47,775	47,375	(0.8)
TOTAL, TOP			10 1,554,154	1,533,887	(1.3)

\*Preliminary data.

Source: Beverage Information Group's *Handbook Advance*.

## 2. 烈酒

銷售規模第二大的酒精飲料是烈酒，美國烈酒市場連續十九年都成長，2015年銷售為801億美元，銷量達5億1,900萬加侖，銷量較上年度增加2.6%。以箱計，2015年為2億1,600萬箱(9公升/箱)，成長2.3%。烈酒市場相當集中，五大供應商約占50.7%的銷量，而前十大則合占68.4%。

本土產的威士忌，特別是straights和波本，仍受對傳統和可信度品牌偏愛的消費者歡迎，此類品牌係以溫和口味產品來吸引新消費者。另外龍舌蘭酒和cognac白蘭地的銷售亦增加。

生產烈酒的酒廠通常有其固定穀物原料供應或自開放市場採購，烈酒依色澤分為：Wine Goods, Brown Goods和Specialties。

□ White goods--清澈或近無色，有伏特加、琴酒、蘭姆酒和龍舌蘭酒等。伏特加是美國的主要烈酒、占33.7%的消費市場，蘭姆酒占11.4%，龍舌蘭酒占6.9%，琴酒有4.7%。

□ **Brown goods**--有色澤的烈酒，包括加拿大、蘇格蘭、愛爾蘭等地區的威士忌，波本以及調混酒。2015年的brown goods市場以進口的威士忌銷售最多，占烈酒的12.9%，其次為國產的straight威士忌，主要為波本威士忌，占9.1%，以及國內調混酒。

□ **Specialties**--係指高價的cognac和進口的利口酒等，以及中價位的國產cordial，即飲雞尾酒和調酒。三大暢銷類別是brandy/cognac、cordials/利口酒、雞尾酒和調混酒。

### 美國十大烈酒品牌

(ranked by 2015\* sales, in thousands of nine-liter cases)

RANK	BRAND	MARKETER	TYPE ---	CASE SALES ---	
				2014	2015
1	<i>Smirnoff</i>	Diageo	Vodka	9,310	9,281
2	<i>Bacardi</i>	Bacardi USA	Rum	7,452	7,172
3	<i>Captain Morgan</i> †	Diageo	Rum	5,755	5,655
4	<i>Crown Royal</i>	Diageo	Canadian	4,275	5,302
5	<i>Jack Daniel's</i>	Brown-Forman Beverages	Straight	4,887	5,030
6	<i>Fireball</i>	Sazerac	Liqueurs	3,895	4,650
7	<i>Jim Beam</i>	Beam	Straight	4,192	4,318
8	<i>Svedka</i>	Constellation Brands	Vodka	4,080	4,200
9	<i>Absolut</i>	Pernod Ricard USA	Vodka	4,135	4,045
10	<i>Jose Cuervo</i>	Proximo Spirits	Tequila	3,082	3,297

\*Preliminary data. †Excludes Parrot Bay

Source: Beverage Information Group's *Handbook Advance* .

### 3. 葡萄酒

2015年美國葡萄酒的銷售成長2.6%而達325億美元的零售規模，銷量為7億9,600萬加侖，銷量較上年度增加2%，市場亦相當集中。

與烈酒相似，葡萄酒的人均消費也歷經多年的市場榮景回升，葡萄酒市場協會(Wine Market Council)指出，1970年代人均消費僅為1加侖，1980年代達最高峰，其後衰減至1994年才再度回升，至2008年的人均消費3加侖。另外，在2015年千禧世代的葡萄酒消費已超過嬰兒潮世代。

葡萄酒市場的消費以餐酒占91.1%為最多，其後發泡酒有6%，點心酒和高酒精酒占2.4%，苦艾酒和開胃酒等低於1%。

國產葡萄酒市場大於進口葡萄酒，約占消費的76.8%。2015年進口葡萄酒以來自義大利的葡萄酒領先，占進口額的31.4%，其次是法國的27.7%，澳洲的7.7%。來自義大利、法國、葡萄牙和西班牙的數量都見增加，而智利和德國則衰減。

Beverage Information Group指出，包括E.&J. Gallo Winery, The Wine Group Inc., Constellation Brands, Trinchero Family Estates, Bronco Wine Co., 和Treasury Wine Estates (formerly Foster's Wine Estates Americas)等的美國六大葡萄酒行銷商的銷售，約占銷量的78.6%。E.&J. Gallo Winery 是2015年的最大供應商，占國產餐酒(9公升/箱)銷量的冠軍，達29.6%，其次是The Wine Group, 占17.9%，接在後面的Constellation Wines有15.6%的市場。

Treasury Wine Estates 和 Constellation兩家在進口餐酒的銷售亦占極大市場，最大的進口餐酒商是 Deutsch Family Wine & Spirits，占14.2%的市場。

### 美國十大葡萄酒品牌

(ranked by 2015\* sales, in thousands of nine-liter cases)

RANK	BRAND	COMPANY	SALES		
			2014	2015	% CHANGE
1	<i>Franzia Winetaps</i>	The Wine Group	25,170	23,000	(8.6)
2	<i>Barefoot Cellars</i>	E.&J. Gallo Winery	17,120	18,700	9.2
3	<i>Carlo Rossi</i>	E.&J. Gallo Winery	11,890	11,900	0.1
4	<i>Sutter Home</i>	Trinchero Family Estates	9,880	10,127	2.5
5	<i>Mondavi</i>	Constellation Brands	9,150	9,300	1.6
6	<i>Twin Valley</i>	E.&J. Gallo Winery	9,100	9,150	0.5
7	<i>Peter Vella</i>	E.&J. Gallo Winery	7,050	7,075	0.4
8	<i>Beringer</i>	Treasury Wine Estates	5,430	5,450	0.4
9	<i>Livingston Cellars</i>	E.&J. Gallo Winery	5,610	5,337	(4.9)
10	<i>Charles Shaw</i>	Bronco Wine	5,000	4,800	(4.0)

\*Preliminary data.

Source: Beverage Information Group's *Handbook Advance*.

### 三、菸草

美國衛生福利部疾病管制及預防中心(CDC)的美國菸草經濟趨勢報告指出，2014年菸草業者在美國花費90億美元來行銷香菸和無煙菸草。其中香菸的廣告和行銷費用約84億9,000萬美元，約有80%是付給零售商和批發商用來降低售價。在無煙菸草的廣告和行銷費用有6億美元。雖然有電子菸、電子雪茄、電子管菸等產品上市和銷售，然其行銷和促銷支出尚無統計。

美國四大菸草公司--Philip Morris USA, Reynolds American Inc., ITG Brands 和 Liggett 占了菸草銷售規模的 92%，進口菸草主要來自加拿大和南韓，約占 2016 年市場存量的 8.2%。

廿支裝紙捲香菸的零售平均價格，含聯邦及州貨物稅，各州不同，例如密蘇里州為 5.06 美元，而紐約州則是高達 10.56 美元。平均聯邦及州貨物稅約占零售價的 43.8%。

#### 1. 香菸

2016 年銷售數據顯示，Marlboro 是美國紙捲香菸最暢銷品牌，銷售規模大於其他八家著名競爭對手品牌。廣告行銷最多的品牌有 Marlboro、Newport 及 Camel，此三品牌一直是年輕人的最愛香菸品牌。

2016 Market Shares for Leading Cigarette Brands <sup>1</sup>	
Brand	Market %
Marlboro	41%
Newport	13%

2016 Market Shares for Leading Cigarette Brands <sup>1</sup>	
Brand	Market %
Camel (filter only)	8%
Pall Mall Box	7%
Pyramid	2%
Maverick	2%
Santa Fe	2%
Winston	2%
Kool	2%

#### 菸草業的行銷策略

--以特別包裝設計來吸引年輕消費者

--薄荷菸一向針對特定族裔，尤其是非裔消費群。

--含有淡薄(thins)和纖細(slims)字眼的品牌，如 Virginia Slims 和 Capri 等，一向以女性消費群為訴求目標。

品牌特性--所有紙捲香菸中有 99.7%是有濾嘴的，31%是有薄荷的品牌。

#### 2. 雪茄

2014 年銷售數據顯示, Swisher Litter 是美國最暢銷的雪茄品牌, 市占率超過半數.

Market Shares for Leading Cigar Brands <sup>8</sup>		
Brand	Category	Market %
NOTE: Market share—or market percentage—is defined as the percentage of total sales in the United States.		
Swisher Little	Little cigars	64%
Swisher Sweets	Large cigars and cigarillos	12%
Black & Mild	Large cigars and cigarillos	10%
White Owl	Large cigars and cigarillos	5%

Market Shares for Leading Cigar Brands <sup>8</sup>		
Brand	Category	Market %
Dutch Masters	Large cigars and cigarillos	5%
Winchester	Little cigars	2%

### 3. 無煙菸草

Market Shares for Leading Smokeless Tobacco Brands <sup>9</sup>		
Brand	Category	Market %
NOTE: Market share—or market percentage—is defined as the percentage of total sales in the United States.		
Levi Garrett Plug	Plug tobacco	52%
Day's Work	Plug tobacco	45%
Red Man Plug	Moist plug tobacco	36%
Grizzly	Moist snuff and fine cut tobacco	26%
Garrett	Dry snuff	24%
Skoal	Moist snuff and fine cut tobacco	24%
Red Man	Loose leaf tobacco	18%

#### 美國菸草業者

- [Allen & Ginter](#)
- Altria
- American Snuff Company
- American Tobacco Company
- Drummond Tobacco Company
- J. Finzer and Brothers Company
- General Tobacco
- Goodwin & Company
- Houchens Industries
- Iwan Ries and Co.
- JR Cigars
- Kinney Brothers Tobacco Company
- Liggett Group

- Lorillard Tobacco Company
- Nat Sherman
- J. C. Newman Cigar Company
- Philip Morris International
- Philip Morris USA
- R. J. Reynolds Tobacco Company
- Republic Tobacco
- Reynolds American
- RJR Nabisco
- Santa Fe Natural Tobacco Company
- Swisher International Group
- Tahoe Smokeless
- U.S. Smokeless Tobacco Company
- *United States Tobacco Company*
- Universal Corporation
- UST Inc.
- Waitt & Bond

#### 四、聯邦菸酒貨物稅、關稅及州貨物稅

##### 1. 菸酒稅 [https://www.ttb.gov/tax\\_audit/atftaxes.shtml](https://www.ttb.gov/tax_audit/atftaxes.shtml)

<b>PRODUCT</b>	<b>TAX</b>	<b>TAX PER PACKAGE (usually to nearest cent)</b>
<b>Beer</b>	<b>Barrel (31 gallons)</b>	<b>12 oz. can</b>
Regular Rate	\$18	\$0.05
Reduced Rate	\$7 on first 60,000 barrels for brewer who produces less than 2 million barrels.  \$18 per barrel after the first 60,000 barrels.	\$0.02
<b>Wine</b>	<b>Wine Gallon</b>	<b>750ml bottle</b>
14% Alcohol or Less	\$1.07 <sup>1</sup>	\$0.21
Over 14 to 21%	\$1.57 <sup>1</sup>	\$0.31
Over 21 to 24%	\$3.15 <sup>1</sup>	\$0.62
Naturally Sparkling	\$3.40	\$0.67
Artificially Carbonated	\$3.30 <sup>1</sup>	\$0.65
Hard Cider	\$0.226 <sup>1</sup>	\$0.04
( <sup>1</sup> \$0.90 credit, or for hard cider \$0.056, may be available for the first 100,000 gallons removed by a small winery producing not more than 150,000 w.g. per year. Decreasing credit rates for a winery producing up to 250,000 w.g. per year.)		

<b>Distilled Spirits</b>	<b>Proof Gallon *</b>	<b>750ml Bottle</b>
All	\$13.50 less any credit for wine and flavor content.	\$2.14 (at 80 proof)
* A proof gallon is a gallon of liquid that is 100 proof, or 50% alcohol. The tax is adjusted, depending on the percentage of alcohol of the product.		
<b>Tobacco Products</b>	<b>1000 units</b>	<b>Pack of 20</b>
Small Cigarettes	\$50.33	\$1.01
Large Cigarettes	\$105.69	\$2.11
Small Cigars	\$50.33	\$1.01
<b>Tobacco Products</b>	<b>1000 units</b>	<b>Each</b>
Large Cigars	52.75% of sales price but not to exceed \$402.60 per 1,000	\$.4026 maximum
<b>Tobacco Products</b>	<b>1 lb.</b>	<b>1 Ounce Tin or Pouch</b>
Pipe Tobacco	\$2.8311	\$0.1769
Chewing Tobacco	\$0.5033	\$0.0315
Snuff	\$1.51	\$0.0944
Roll-your-own Tobacco	\$24.78	\$1.5488

<b>CIGARETTE PAPERS AND TUBES</b>	<b>Tax</b>
<b>Cigarette Paper</b>	<b>50 papers<sup>1</sup></b>
Cigarette papers up to 6½" long	\$0.0315
Cigarette papers over 6½" long	Use rates above, but count each ¾ inches, or fraction thereof, of the length of each as one cigarette paper.
<b>Cigarette Tubes</b>	<b>50 Tubes<sup>2</sup></b>
Cigarette tubes up to 6½" long	\$0.0630
Cigarette tubes over 6½" long	Use rates above, but count each ¾ inches, or fraction thereof, of the length of each as one cigarette tube.

<sup>1</sup>Tax rate for less than 50 papers is the same. The tax is not prorated.

<sup>2</sup>Tax rate for less than 50 tubes is the same. The tax is not prorated.

## 2. 關稅

## (1)飲料、烈酒和醋

美國關稅表第廿二章 詳見 <https://hts.usitc.gov/current>, 或如附件 Chapter 22.pdf  
略如:

HS Code 2203 啤酒 free

HS Code 2204 葡萄酒--依瓶裝量及酒精濃度高低而有所差異, 每公升從 5.3 美分至 22.4 美分不等.

HS Code 2205 苦艾酒—依瓶裝量而異, 每公升從 3.5 美分至 4.2 美分不等.

HS Code 2206 發酵飲料

Cider 每公升 0.4 美分

Prune wine 每公升 3.1 美分, 含酒精+22.1 美分

/pl

Rice win/sake 每公升 3.1 美分

Effervescent wine 每公升 13.9 美分

其他 每公升 4.2 美分

HS Code 2207 未變性酒精, 酒精濃度 80%以上

飲料用 18.9 美分/ pf.liter

非飲料用 2.5%

酒精和烈酒-變性, 不分濃度 1.9%

HS Code 2208 未變性酒精, 酒精濃度 80%以下

葡萄蒸餾的烈酒或葡萄白蘭地  
等不分瓶裝量及單價 free

威士忌 不論產地及瓶裝量 free

蘭姆酒及其他以蔗糖發酵蒸餾烈酒

瓶裝量低於 4 公升單價低於 3 美元 23.7 美分/pf.liter

單價超過 3 美元 free

瓶裝量超過 4 公升單價低於 69 美分 23.7 美分/pf.liter

單價超過 69 美分 free

Gin, Geneve(琴酒/杜松子酒), Vodka(伏特加酒),

Liqueurs, Cordials(利口酒), Aquavit, Bitters,

Brandy(白蘭地), Kirschwasser, Ratafia,

Tequila 及其他烈酒 free

## (2)菸及菸葉代用品

美國關稅表第廿四章 詳見 <https://hts.usitc.gov/current> 或如附件 Chapter 24.pdf  
略如:

HS Code 2402 雪茄, 方頭雪茄, 小雪茄及代用品 依單價高低每公斤 57 美分至 1.89 美元不等.

香菸 含 clove 每公斤 41.7 美分+0.9%

紙捲香菸 每公斤 1.05 美元+2.3%

其他 每公斤 1.50 美元+3.2%

HS Code 2403 其他菸草, 含水菸, 管菸, 自捲菸等 每公斤 32.8 美分

均質複合代用品  
嚼菸及鼻菸

每公斤 62 美分  
每公斤 24.7 美分

### 3. 州貨物稅

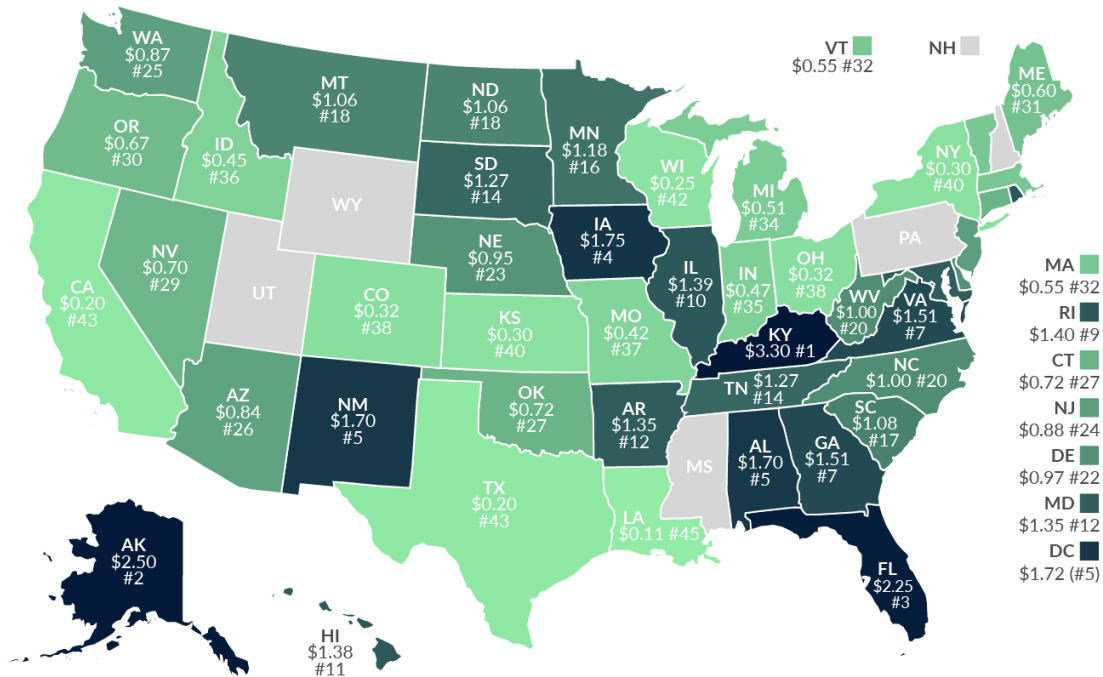
美國各州對酒和菸的銷售都徵收貨物稅，稅率不同，詳如下圖。

#### (1) 酒

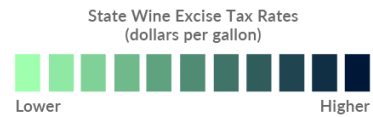
##### A. 葡萄酒類

### How High Are Wine Taxes in Your State?

State Wine Excise Tax Rates as of Jan. 1, 2016 (dollars per gallon)



Note: Rates are those applicable to off-premise sales of 11% alcohol by volume (a.b.v.) non-carbonated wine in 750ml containers. Federal rates vary by alcohol content and type of wine, ranging up to \$3.15 for 21–24% alcohol and \$3.40 for sparkling wine. D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included. AK, AZ, CA, CO, CT, GL, GA, HI, ID, IL, IN, IA, KS, LA, ME, MA, MI, MS, MT, NE, NV, NH, NM, NC, ND, OH, OK, OR, RI, SC, SD, TX, VT, VA, WA, WV, WI, DC: Different rates also applicable according to alcohol content, place of production, size of container, place purchased (on- or off-premise or on board airlines) or type of wine (carbonated, vermouth, etc.). MS, NH, UT, PA, WY: Control states, where the government controls all sales. Products can be subject to ad valorem mark-up as well as excise taxes. KY: Includes the wholesale tax rate of 11%, converted to a gallonage excise tax rate. AR, MN, TN: Includes case fees and/or bottle fees which may vary with size of container. AR, MD, MN, SD, DC: Includes sales taxes specific to alcoholic beverages. Source: Distilled Spirits Council of the United States.



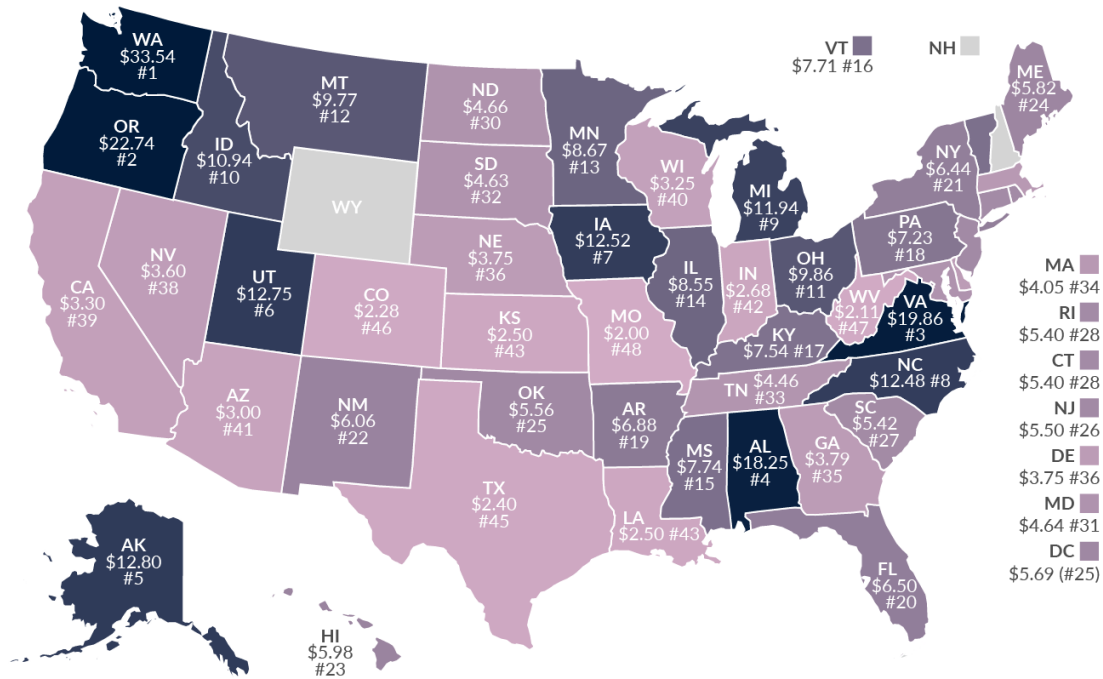
TAX FOUNDATION

@TaxFoundation

#### B. 烈酒

# How High Are Taxes on Distilled Spirits in Your State?

State Spirits Excise Tax Rates as of Jan. 1, 2016 (dollars per gallon)



Note: Rates are those applicable to off-premise sales of 40% alcohol by volume (a.b.v.) distilled spirits in 750ml containers. D.C.'s rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included.

AK, CA, CT, DE, FL, GA, IL, IN, LA, MD, MA, NV, NY, ND, RI, SD, TX: Different rates are also applicable according to alcohol content, place of production, size of container, or place purchased (on- or off-premise or onboard airlines).

AL, ID, IA, ME, MI, MS, MT, NH, NC, OH, OR, PA, UT, VT, VA, WV, WY: Control states, where the government controls all sales. Products can be subject to ad valorem mark-up as well as excise taxes.

KY: Includes the wholesale tax rate of 11%, converted to a gallonage excise tax rate.

AR, MN, SC, TN: Includes case fees and/or bottle fees which may vary with size of container.

AR, DC, MD, MN, ND, SD, WA: Includes sales taxes specific to alcoholic beverages.

WA: Includes the retail (17%) and distributor (10%) license fees, converted into a gallonage excise tax rate.

Source: Distilled Spirits Council of the United States.





## STATE CIGARETTE EXCISE TAX RATES & RANKINGS

Overall All States' Average: \$1.69 per pack  
 Major Tobacco States' Average: 48.5 cents per pack  
 Other States' Average: \$1.85 per pack

State	Tax	Rank
Alabama	\$0.675	40th
<b>Alaska</b>	<b>\$2.00</b>	<b>14th</b>
<b>Arizona</b>	<b>\$2.00</b>	<b>14th</b>
Arkansas	\$1.15	34th
California	\$2.87	9th
<b>Colorado</b>	<b>\$0.84</b>	<b>38th</b>
Connecticut	\$3.90	2nd
Delaware	\$1.60	25th
DC	\$2.50	13th
Florida	\$1.339	30th
<b>Georgia</b>	<b>\$0.37</b>	<b>49th</b>
Hawaii	\$3.20	5th
<b>Idaho</b>	<b>\$0.57</b>	<b>45th</b>
Illinois	\$1.98	19th
<b>Indiana</b>	<b>\$0.995</b>	<b>37th</b>
<b>Iowa</b>	<b>\$1.36</b>	<b>29th</b>
Kansas	\$1.29	32nd
Kentucky	\$0.60	43rd

State	Tax	Rank
Louisiana	\$1.08	35th
<b>Maine</b>	<b>\$2.00</b>	<b>14th</b>
Maryland	\$2.00	14th
Massachusetts	\$3.51	4th
<b>Michigan</b>	<b>\$2.00</b>	<b>14th</b>
Minnesota	\$3.04	7th
Mississippi	\$0.68	39th
<b>Missouri</b>	<b>\$0.17</b>	<b>51st</b>
<b>Montana</b>	<b>\$1.70</b>	<b>22nd</b>
<b>Nebraska</b>	<b>\$0.64</b>	<b>41st</b>
Nevada	\$1.80	20th
New Hampshire	\$1.78	21st
New Jersey	\$2.70	10th
New Mexico	\$1.66	24th
New York	\$4.35	1st
North Carolina	\$0.45	47th
<b>North Dakota</b>	<b>\$0.44</b>	<b>48th</b>
Ohio	\$1.60	25th

State	Tax	Rank
<b>Oklahoma</b>	<b>\$1.03</b>	<b>36th</b>
Oregon	\$1.32	31st
Pennsylvania	\$2.60	11th
Rhode Island	\$3.75	3rd
South Carolina	\$0.57	45th
<b>South Dakota</b>	<b>\$1.53</b>	<b>27th</b>
<b>Tennessee</b>	<b>\$0.62</b>	<b>42nd</b>
<b>Texas</b>	<b>\$1.41</b>	<b>28th</b>
Utah	\$1.70	22nd
Vermont	\$3.08	6th
<b>Virginia</b>	<b>\$0.30</b>	<b>50th</b>
Washington	\$3.025	8th
West Virginia	\$1.20	33rd
Wisconsin	\$2.52	12th
<b>Wyoming</b>	<b>\$0.60</b>	<b>43rd</b>
Puerto Rico	\$3.40	NA
Guam	\$3.00	NA
Northern Marianas	\$1.75	NA

Table shows all cigarette tax rates in effect as of April 1, 2017 (CA effective 4/1/17). Since 2002, 48 states and the District of Columbia have increased their cigarette tax rates 128 times. The states in bold have not increased their tax for at least 10 years (since 2007 or earlier). Currently, 35 states, DC, Puerto Rico, the Northern Marianas, and Guam have cigarette tax rates of \$1.00 per pack or higher; 17 states, DC, Puerto Rico, and Guam have cigarette tax rates of \$2.00 per pack or higher; eight states, Puerto Rico and Guam have cigarette tax rates of \$3.00 per pack or higher; and one state (NY) has a cigarette tax rate more than \$4.00 per pack. Tobacco states are KY, VA, NC, SC, GA, and TN. States' average includes DC, but not Puerto Rico, other U.S. territories, or local cigarette taxes. The median tax rate is \$1.60 per pack. AK, MI, MN, MS, TX, and UT also have special taxes or fees on brands of manufacturers not participating in the state tobacco lawsuit settlements (NPMs).

**The highest combined state-local tax rate is \$6.16 in Chicago, IL, with New York City second at \$5.85 per pack.** Other high state-local rates include Evanston, IL at \$5.48 and Juneau, AK at \$5.00 per pack. For more on local cigarette taxes, see: <http://tobaccofreekids.org/research/factsheets/pdf/0267.pdf>.

Federal cigarette tax is \$1.01 per pack. From the beginning of 1998 through 2002, the major cigarette companies increased the prices they charge by more than \$1.25 per pack (but also instituted aggressive retail-level discounting for competitive purposes and to reduce related consumption declines). In January 2003, Philip Morris instituted a 65-cent per pack price cut for four of its major brands, to replace its retail-level discounting and fight sales losses to discount brands, and R.J. Reynolds followed suit. In the last several years, the major cigarette companies have increased their product prices by almost \$1.00 per pack. **Nationally, estimated smoking-caused health costs and lost productivity totals \$19.16 per pack.**

The weighted average price for a pack of cigarettes nationwide is roughly \$6.16 (including statewide sales taxes but not local cigarette or sales taxes, other than NYC's \$1.50 per pack cigarette tax), with considerable state-to-state differences because of different state tax rates, and different manufacturer, wholesaler, and retailer pricing and discounting practices. AK, DE, MT, NH & OR have no state retail sales tax at all; OK has a state sales tax, but does not apply it to cigarettes; MN & DC apply a per-pack sales tax at the wholesale level; and AL, GA & MO (unlike the rest of the states) do not apply their state sales tax to that portion of retail cigarette prices that represents the state's cigarette excise tax.

*Campaign for Tobacco-Free Kids, January 3, 2017 / Ann Boonn*

For additional information see the Campaign's website at [http://www.tobaccofreekids.org/what\\_we\\_do/state\\_local/taxes/](http://www.tobaccofreekids.org/what_we_do/state_local/taxes/).

Sources: Orzechowski & Walker, *Tax Burden on Tobacco*, 2015; media reports; state revenue department websites.

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## 五、進口酒精飲料法規

進口酒精飲料以及進口商都需遵循特定的要求

1. 聯邦基本進口商許可証(Federal Basic Importer's Permit)—進口商需向財政部菸酒稅和貿易局( TTB, [www.ttb.gov](http://www.ttb.gov))申請許可，進口商須為本國企業，進口商如欲經營批發，應另申請批發商基本許可証(Wholesaler's Basic Permit)。詳：

[https://www.ttb.gov/itd/importing\\_alcohol.shtml](https://www.ttb.gov/itd/importing_alcohol.shtml)

進口商名單--可查閱 TTB 網站 <https://www.ttb.gov/foia/fri.shtml>

2. 聯邦貨物稅、關稅和登記

進口商應負責繳納聯邦貨物稅和關稅，美國海關負責課收酒類聯邦貨物稅以及進口關稅。進口商在進口前應先向 TTB 完成酒類經銷商登記(Alcohol Dealer Registration)。

3. 核准標籤證明(Certificate of Label Approval, COLA)

取得進口商許可証後，進口商必須為每件酒品和標籤向 TTB 申請以核發 COLA。

4. 天然葡萄酒證明

進口天然葡萄酒亦需遵照 Miscellaneous Trade and Technical Corrections Act of 2004 的法規要求(Natural Wine Certificate)。

5. 年份和產地證明

特定葡萄酒和烈酒需提供年份或產地證明。

6. 其他法規

2002 年生物反恐法規規定製造, 加工, 包裝和銷售業者須向 FDA 登記, 進口前亦須先通知 FDA。

酒類進口商亦應遵照各州和地方政府對酒類的要求並繳納州貨物稅，詳洽各州和地方酒類管制單位。

## 六、建議

由上述美國對進口酒精飲料的規定來看，台灣菸酒公司欲拓銷美國，必須找到有進口商許可証和批發商許可証的美國業者。

據悉台灣菸酒公司長期以來與在洛杉磯地區的台商世華國際酒業公司 SSC International Inc.([www.win4us.com](http://www.win4us.com)) 簽有啤酒之美國市場總代理合約，該公司銷售通路極廣，並曾辦理過數次台灣啤酒推廣活動，效果極佳，該公司張總經理亦謂美東地區啤酒市場已有代理經銷商。

由於美國各州酒類銷售各有法規，跨州銷售亦是一大難題，建議在台灣菸酒公司與世華國際酒業公司合作的既有基礎下，增加供應酒品項目，贊助行銷推廣活動，應可擴大台灣酒類在亞裔市場的銷售。

## 七、參考資訊

TRADE ASSOCIATIONS

American Beverage Association (ABA)

<http://www.ameribev.org>

Trade association for US nonalcoholic refreshment beverage industry.

Beer Institute

<http://www.beerinstitute.org>

Members include leading beer industry representatives.

Brewers Association (BA)

<http://www.brewersassociation.org>

Members include small and independent American brewers.

Distilled Spirits Council of the United States (DISCUS)

<http://www.discus.org>

Represents the distilled spirits industry.

National Alcohol Beverage Control

Association (NABCA)

<http://www.nabca.org>

Represents Control State Systems, the jurisdictions that control distribution and sales of alcoholic beverages.

Wine Institute

<http://www.wineinstitute.org>

Nonprofit public policy advocacy association of California wineries.

Tobacco Manufacturers Association

<https://www.tma.org/>

source for global tobacco and e-vapor information

## GOVERNMENT AGENCIES

Bureau of Alcohol, Tobacco, Firearms and Explosives (ATF)

<http://www.atf.gov>

Government agency responsible for regulating activities and collecting taxes within these industries.

### *Beer Marketer's Insights*

<http://www.beerinsights.com>

Published every two weeks, 23 times per year; provides information on the US beer industry.

### *Beverage-Digest*

<http://www.beverage-digest.com>

Biweekly newsletter; covers trends, news, and issues in the US beverage industry.

### *Beverage Industry*

<http://www.bevindustry.com>

Monthly; covers trends and issues in the US beverage industry.

### *Beverage World*

<http://www.beverageworld.com>

Monthly; covers trends and issues in the US beverage industry.

*Wine Spectator*

<http://www.winespectator.com>

Biweekly; covers the US alcoholic beverage industry.

#### MARKET RESEARCH FIRMS

Beverage Information Group

<http://bevinfogroup.com>

Supplies market research information for the beverage alcohol industry.

Beverage Marketing Corp.

<http://www.beveragemarketing.com>

Provider of consulting, financial services, and data to the global beverage industry.

#### ONLINE RESOURCES

<http://www.beverageonline.com>

<http://www.just-drinks.com>

美國菸草批發商名單如附件: Tobacco Wholesalers.xls

美國葡萄酒及烈酒進口商名單如附件: Wine and Spirits importers.xls