

STATE OF WYOMING  
DEPARTMENT OF REVENUE  
LIQUOR DIVISION

1520 East 5th Street  
Cheyenne WY 82002-0110  
PH: (307) 777-6451 FAX: (307) 777-5872  
Website <http://liquor.wyoming.gov>

**WHOLESALE CASE PRICE ANALYSIS**  
(Example of Per Case Price - 750ml - 12/case)

WINE		DISTILLED SPIRITS
100.00	FOB Price Per Case (factory price)	100.00
<u>3.20</u>	Incoming Freight (Zone 3)	<u>3.20</u>
103.20	Inventory Cost	103.20
<u>18.17</u>	+ 17.6% Mark-up (rounded up to full penny)	<u>18.17</u>
121.37		121.37
4.50	+ Outgoing Freight (per case)	4.50
<u>.68</u>	+State Excise Tax	<u>2.25</u>
126.55	Case Price to Retailer	128.12

Final retail price to consumer is determined by private sector licensees.

**BEVERAGE ALCOHOL TAXES**

State Excise Tax on Spirits	\$.025/100 ml or 3.4 oz.
State Excise Tax on Wine	\$.0075/100 ml or 3.4 oz.
State Excise Tax on Beer	\$.005/liter or 33.8 oz.
Other specific taxes levied on spirits, wine or beer	NONE

WINE FORMULA: Ounces per bottle ÷ 3.4 oz x .0075 x bottles per case = tax applicable

DISTILLED SPIRITS FORMULA: Ounces per bottle ÷ 3.4 oz x .025 x bottles per case = tax applicable

**INCOMING FREIGHT**

ZONE	AREA
1	CA (CONSOLIDATION-LISTED ITEMS)
2	CA (OTHER) OR, WA (GALLO – CONSTELLATION WINES)
3	IL, IN, IA, KY, MI, MN, MO, OH, WI
4	AL, AR, FL, GA, LA, MS, NC, SC, TN
5	NJ (CONSOLIDATION) CT, DE, ME, MD, MA, NH, NJ, NY, PA, RI, VT, VA, WV
6	WEINBAUER
7	PREPAID
8	CA (CONSOLIDATION-SPECIAL ITEMS)
9	STE MICHELLE
10	WYOMING CRAFTS & WINE CELLAR

CONTACT LIQUOR DIVISION FOR CURRENT RATE PER CASE IN EACH ZONE.