
**TITLE 4 ALCOHOLIC BEVERAGES AND MARIJUANA
DELAWARE ADMINISTRATIVE CODE**

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**DEPARTMENT OF STATE
OFFICE OF THE ALCOHOLIC BEVERAGE CONTROL COMMISSIONER
400 Taxation**

402 (Formerly Rule 76) A Rule Governing Taxes Paid On Spirits

1.0 Tax Pay Rates

- 1.1 For the purpose of fulfilling the mandate of the General Assembly in Section 5 of the Act set forth in 1996 Delaware Laws Ch. 488, entitled "An Act To Amend Chapter 5, Title 4 Of The Delaware Code Relating To Taxes On Spirits," the following is provided:
 - 1.1.1 the tax pay rates established in 1996 Delaware Laws Ch. 488, Sections 1 and 2 shall not expire on December 31, 1999 and shall continue to remain in effect:
 - 1.1.2 those tax pay rates, now codified at 4 **Del.C.** §581(d)(4) and (d)(5), shall remain as specified by statute and as restated herein:
 - 1.1.2.1 For each gallon of spirits containing 25 percent or less of ethyl alcohol by volume, \$2.50.
 - 1.1.2.2 For each gallon of spirits containing more than 25 percent of ethyl alcohol by volume, \$3.75.

19 DE Reg. 775 (02/01/16)