



informational

Bulletin

David Harris, Director

Liquor Gallonage Tax Reporting Changes

This bulletin is written to inform you of recent changes; it does not replace statutes, rules and regulations, or court decisions.

To: All taxpayers with an active Liquor Airline, Liquor Direct Wine Shipper, Liquor Distributor, Liquor Manufacturer, or Liquor Warehouseman's license

Public Act (P.A.) 104-0468 clarifies the gallonage tax rate classifications so that alcoholic liquor is taxed by alcohol by volume (ABV). Except for beer, the ABV will determine the rate of tax.

What are the changes?

Section 8-1 of the Liquor Control Act (235 ILCS 5/8-1), as amended by P.A. 104-0968, provides as follows:

- Beer, regardless of ABV, and cider with an ABV of not less than 0.5% nor more than 7% is taxed at \$0.231 per gallon.
- Alcoholic liquor with an ABV equal to or less than 20% ($\leq 20\%$) is taxed at \$1.39 per gallon.
- Alcoholic liquor with an ABV more than 20% ($> 20\%$) is taxed at \$8.55 per gallon.

We encourage you to file and pay electronically on **MyTax Illinois**, available at **mytax.illinois.gov**.

The Illinois Department of Revenue (IDOR) is implementing these changes beginning with the July 2026 reporting period. To be more consistent with the amended language, IDOR is revising the language of the existing column headings on all Liquor Gallonage Tax forms.

Will Liquor Gallonage Tax forms and instructions be updated?

Yes. Liquor Gallonage Tax forms and instructions are being updated for the July 2026 reporting period and will be available on the **Liquor Tax Forms webpage** when finalized.

For information
Visit our website at:
tax.illinois.gov



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