

Alcohol, Health and Safety In Massachusetts

A STATUS REPORT, 2022



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Executive Summary

OVERVIEW

- Massachusetts ranks 14th highest among the states for binge drinking. Roughly 59% of Bay State adults (18+) drink, and 26% binge drink.¹
- Nationwide, the heaviest drinking 8% of the population drinks more than half the alcohol.²
- Alcohol accounted for 4.74% of all deaths in Massachusetts on average from 2015-2019, killing on average 2,760 people per year, from poisonings (641 per year), alcoholic liver disease (350), alcohol-attributable cancers (294), and liver cirrhosis (211).³
- Alcohol's role in death and disability in the Bay State has risen by 13.8% since 2009 — faster than lung cancer, diabetes, hypertension, dietary risks and tobacco use.^{4, 5}
- In 2020, in Massachusetts there were 3,700 assaults,^{6, 7} 99 homicides^{3, 8} and 148 suicides⁹ that would not have happened if alcohol had not been involved.¹⁰
- Alcohol use plays a significant role in health inequities: the same amount of alcohol will cause more harm in a poor or marginalized community than in a wealthier setting.¹¹
- Alcohol abuse and dependence were the 4th largest cause of ER readmissions in 2020, with 23% of alcohol admissions followed by a readmission.¹²
- Fatal crashes involving drinking drivers are more common in Massachusetts than nationwide: in 2020, 32.4% of fatal crashes compared to 28% of crashes nationwide.¹³
- In 2020, approximately 66,000 adults in Massachusetts self-reported having driven after drinking at least once in the past 30 days.¹⁴

REVENUES AND COSTS

- Revenues from alcohol excise taxes were \$78.6 million in 2020, less than 0.3% of total state revenues, and an average of \$11.20 per person.^{15, 16}
- In 2010 (the last year for which estimates are available), alcohol problems cost the state \$5.6 billion (\$861 per person, \$1.93 per drink), \$2.26 billion (\$345 per person, \$.77 per drink) of which was paid directly by government.¹⁷
- Massachusetts' alcohol excise taxes have lost 72% of their value over time since 1980, when they were last raised, and now are less than a nickel per drink.

AVAILABILITY AND ADVERTISING

- Massachusetts has roughly five times as many licenses to sell alcohol than are permitted in Pennsylvania or New Jersey, and of the 16 states that set alcohol license quotas, only three (Montana, South Dakota and Washington) permit more than Massachusetts.¹⁸
- Massachusetts saw a 63% increase in total alcohol licenses, permits and certificates from 2011 to 2019.¹⁹
- Other states have taken action in eight areas that protect young people from alcohol advertising. Massachusetts has regulations in just one of those eight areas.²⁰

CHANGES DURING THE COVID-19 PANDEMIC

- Nearly two in five (38%) Massachusetts adults reported they increased their drinking during the pandemic.²¹
- Nationwide, from 2019 to 2020, deaths involving alcohol increased by 25.5%.²²

Alcohol, Health and Safety In Massachusetts

Alcohol has a significant impact on health and safety in Massachusetts. Yet debates about alcohol policy in the Commonwealth often center on economic effects and the role of alcohol as a business and a generator of revenue.

The purpose of this report is to add to those debates the best available evidence on alcohol from a health and safety perspective. Beginning with a review of what we know about drinking patterns in the Bay State, the report then reviews evidence of harms, and both the revenues and the costs generated by alcohol use in the state. The report concludes with a review of alcohol policies in Massachusetts, putting them in the context of research indicating which policies are most effective in reducing alcohol-related harm, and how other states treat alcohol from a policy perspective.

Alcohol Consumption per Capita

In 2019 (the last year for which an estimate is available), Americans consumed nearly 646 million gallons of ethanol from all alcoholic beverages combined.²³ Massachusetts residents consumed more than 15 million gallons of ethanol from all alcoholic beverages in that year, including 5.3 million gallons of ethanol from beer, 3.6 million gallons of ethanol from wine, and 6.1 million gallons of ethanol from spirits.²³

Per person, while the U.S. averaged 2.38 gallons per capita, Bay Staters drank 2.57 gallons of ethanol.²³ This put the Commonwealth just above the middle of the pack nationwide in terms of per capita alcohol consumption, ranked in the 4th decile on a scale of 1 (highest) to 10 (lowest) according to annual per capita ethanol consumption.²³

Table 1: Apparent Alcohol Consumption in Massachusetts and the United States, 2019

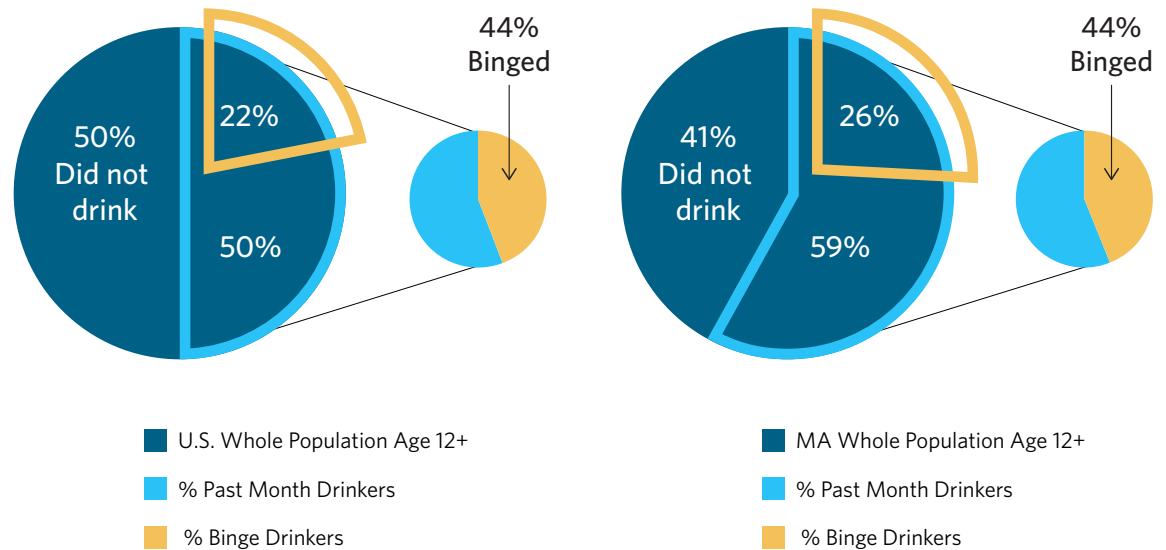
(Volume and ethanol in thousands of gallons, per capita ethanol consumption in gallons, and based on population ages 14 and older)²³

	Beer			Wine			Spirits			All beverages	
	Volume	Ethanol	Per capita	Volume	Ethanol	Per capita	Volume	Ethanol	Per capita	Ethanol	Per capita
MA	118,436	5,330	0.91	27,903	3,600	0.61	14,873	6,113	1.04	15,042	2.57
US	6,357,049	286,067	1.05	909,599	117,338	0.43	589,483	242,277	0.89	645,683	2.38

Drinking Patterns

However, per capita consumption figures mask how skewed alcohol consumption alcohol is. Nationwide, just 50.0% of the U.S. population age 12 and above (roughly 138.5 million people) drank alcohol in the past month in 2020.²⁴ Binge drinkers (those who drank five or more drinks within two hours for males and four or more for females) numbered 61.6 million — 22.2% of the population age 12 and above, and 44% of the past-month drinkers.²⁴ Nearly seventeen million Americans — 6.4% of the 12+ population, and approximately 1 in 8 drinkers — reported consumption that rises to the level of heavy drinking, i.e. bingeing four or more times in the past month.²⁴ According to one recent national survey, the 8% of the population that drinks most heavily consumes more than half (51%) of the alcohol drunk in the U.S. each year.²

Figure 1: Percent of Past-Month Drinkers and Binge Drinkers in the Population Age 12 and Above



Drinking is slightly more common in Massachusetts than nationwide, but likely just as skewed: 58.9% of persons age 12 and over had alcohol in the past 30 days, while 26% of the state’s residents were binge drinkers. The Bay State ranks among the top ten highest states for binge drinking,²⁵ and 14th highest in rates of binge drinking among individuals under 21.¹

Youth

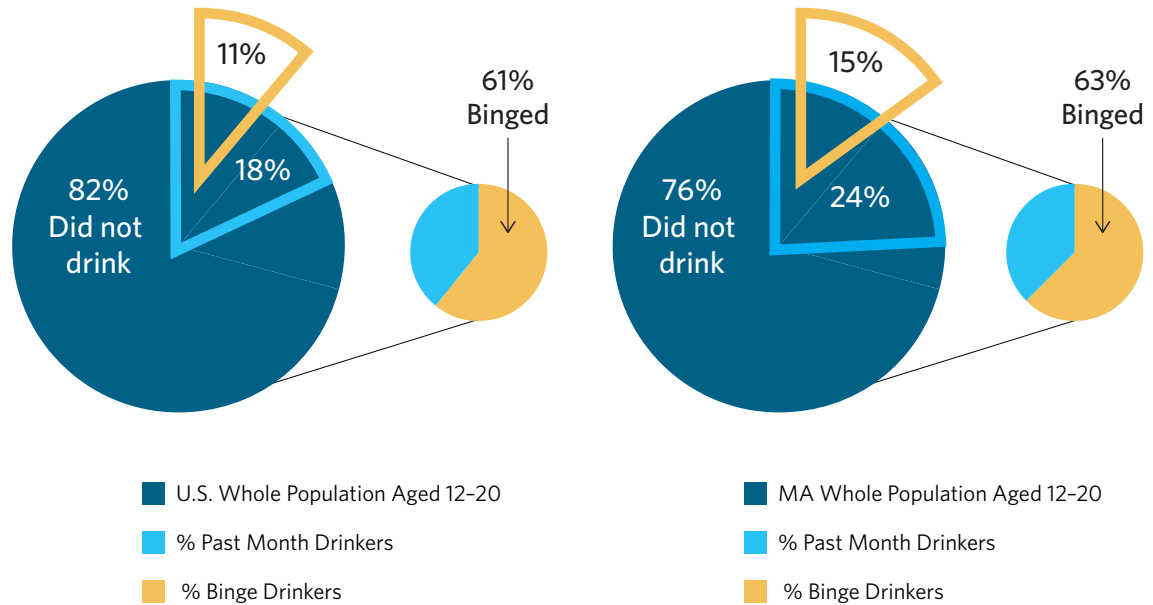
Like adults, young people in Massachusetts are also more likely to drink and binge drink than their peers nationwide: in 2019, in the past thirty days, 24% of the state’s 12-20 year-olds drank alcohol, and 15% reported binge drinking, compared to 18% and 11% on average across the country.²⁶ This put Massachusetts young people in 6th place nationwide in terms of prevalence both of alcohol use and of binge drinking.²⁶

Alcohol use in Massachusetts during the COVID-19 pandemic

The Massachusetts Department of Public Health conducted a COVID-19 Community Impact Survey on-line in the fall of 2020. At that time, 3 out of 5 adults living in Massachusetts reported using at least one substance in the past 30 days.²¹ Among all substances reported, alcohol was the most used during the pandemic, reported by

49.1% of the more than 33,000 adult survey participants.²¹ A significant proportion of Massachusetts residents — 38% of the adult participants — reported increasing their alcohol use during the pandemic, while 36% of youth living in urban areas and 31% of youth living in rural areas reported using alcohol.²¹

Figure 2: Percent of Past-Month Drinkers and Binge Drinkers Among U.S. Youth Aged 12-20



Death and Disability Attributable to Alcohol Use

Nationwide, alcohol causes an estimated 140,000 deaths per year.¹⁰ It is second only to other drug use as the leading cause of death for persons ages 15-49, and causes the death of 1 in 8 persons of working age (i.e. ages 18-64) each year.²⁷ While addiction to alcohol is a serious condition, binge drinking — in part because it is so much more common than severe alcohol use disorder — is responsible for more than 40% of deaths and three-quarters of the costs attributable to alcohol misuse.²⁸

The U.S. Centers for Disease Control and Prevention (CDC) calculated the average deaths and years of potential life lost per year during the period 2015-2019. According to their estimates, alcohol accounted for 4.74% of all deaths in the Commonwealth on average from 2015-2019 (the last years for which these estimates are available), averaging 2,760 deaths per year.¹⁰ These deaths in turn led to 71,022 years of potential life lost each year.³ The leading causes of alcohol-attributable deaths in Massachusetts were poisonings (641), alcoholic liver disease (350), alcohol-attributable cancers (294), and liver cirrhosis (211).³

The University of Washington's Institute for Health Metrics and Evaluation (IHME) tracks deaths and years of life lost to various risk factors over a longer period of time. According to IHME, 3,101 deaths (5.15% of all deaths) were attributable to alcohol use in 2019, and alcohol-attributable deaths as a percentage of all deaths increased by 22% from 2010 to 2019. In terms of years of life lost to death or disability (DALYs), Bay State residents lost 110,000 years to death and disability because of alcohol use in 2019, 5% of all DALYs, and an increase of 13.8% over 2009.⁵ Among all risk factors driving the most death and disability for all ages, alcohol use ranked 7th in

Massachusetts, and since 2010, its share has grown faster than that of lung cancer, diabetes, hypertension, dietary risks, and tobacco use.^{4,5}

CDC estimates that on average 52 young people under age 21 died in the state each year from 2015 to 2019 as a result of alcohol use, including 16 from motor vehicle crashes, 12 from poisonings, and 11 due to homicides.³

Specific Consequences of Alcohol Misuse

Violence. Using CDC's estimates, there were 99 homicides attributable to alcohol use in Massachusetts in 2020, as well as 3,700 alcohol-attributable non-fatal aggravated assaults.^{6,7} In addition, in an estimated 513 forcible rapes in Massachusetts in 2020, the perpetrator had been drinking.^{6,7,30}

Emergency Room Visits. Nationwide, nearly 151 million individuals had at least one ER visit within the past year (2019 data, the last year for which an estimate is available), and over 1.38 million individuals had at least one alcohol-related ER visit.³¹ About 0.92% of ER visits were alcohol-related in 2019 compared to 0.79% in 2018.³¹ In the Commonwealth, of more than 3.1 million ER visits in 2019 (the last year for which an estimate is available), approximately 55,050 were alcohol-related, about 1.75% of all ER visits.³²

Emergency Room Readmissions. In Massachusetts, alcohol abuse and dependence was the 4th largest cause of ER readmissions in 2020, with 23% of admissions followed by a readmission.¹² The rate of readmission has been rising slowly — it increased by 1.1% compared to 2019, and 1.5% compared to 2018.¹² Among discrete discharge diagnoses, alcoholic liver disease had the 4th highest rate for readmissions, with 34% of admissions leading to a readmission.¹²

Primary Diagnoses. In 2019, alcohol-related disorders were among the top 10 most common primary Clinical Classifications Software Refined (CCSR) ICD-10-CM diagnoses in the Bay State.³² Among all primary CCSR diagnoses, alcohol-related disorders (72,163) ranked as the most common behavioral health diagnosis and had the longest average length of stay of treat-and-release visits.³² About 54,348 visits with diagnoses of alcohol-related disorders were individuals age 18 and over.³²

Treatment Admissions. Massachusetts residents aged 12 years and older are more likely to be admitted into treatment secondary to alcohol abuse than nationwide: in 2019, 51.3% of the state's admissions were primary alcohol use-related admissions,³³ compared to 30.8% of nationwide admissions.³⁴

Drinking-Driving. Nationally, alcohol-impaired driving fatalities increased by 14% from 2019 to 2020.³⁵ While total deaths fell slightly in Massachusetts, from 112 to 98, overall Massachusetts residents exceed the national average in terms of likelihood of being in a fatal alcohol-involved crash: 32.4% of all fatal crashes in the Bay State involved alcohol-impaired driving (i.e. crashes in which the driver's BAC was .08 grams per deciliter [g/dL] or higher) compared to 28% percent of fatal crashes nationwide.¹³ Approximately 66,000 adults (1.2% of the population age 18 and above) in Massachusetts self-reported having driven after drinking at least once during the past 30 days.¹⁴

Suicide and Homicide. Using CDC's estimates of the fractions attributable to alcohol use, in 2020, 148 suicides^{3,36} in Massachusetts would not have happened in the absence of excessive alcohol use, as well as 99 homicides.^{3,8}

Alcohol Consequences During the COVID-19 Pandemic. While Massachusetts-specific data are not available, nationally deaths involving alcohol increased by 25.5% from 2019 to 2020, and the age-adjusted death rate from alcohol-specific causes rose by 25.9%. The largest increase occurred among 35 to 44 year-olds, whose alcohol-specific death rate rose by 39.7%.²²

Alcohol Use and Inequities

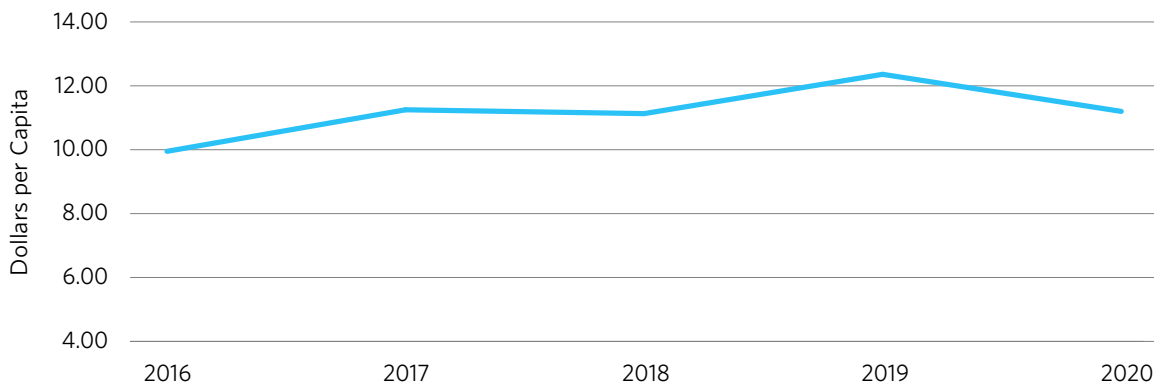
Nationwide, although Whites both drink and binge drink more than African Americans or Hispanics/Latinos,²⁴ African Americans and Hispanics/Latinos are more likely than Whites to be at risk of alcohol-related consequences such as alcohol dependence³⁷ and liver disease.³⁸ The same is true for income groups: according to one systematic review, alcohol use explains as much as 27% of socioeconomic inequalities in mortality.³⁹ These disparities may be related in part to the tendency for alcohol outlets to cluster in poor and historically marginalized communities.⁴⁰ The bottom line is that the same amount of alcohol will cause far more damage in a poor family or community than in a wealthier setting, and thus alcohol use can worsen already existing disparities.¹¹

Revenue and Costs from Alcohol in Massachusetts

Alcohol-Specific Revenues

In 2020, the Massachusetts Department of Revenue collected nearly \$78.6 million from alcoholic beverage excise taxes,¹⁶ the equivalent of \$11.20 per capita for the entire population,^{15, 16} or \$15.12 per capita for the population 21 and over.^{16, 41}

Figure 3: Alcoholic Beverages Revenue per Capita in Massachusetts by Year



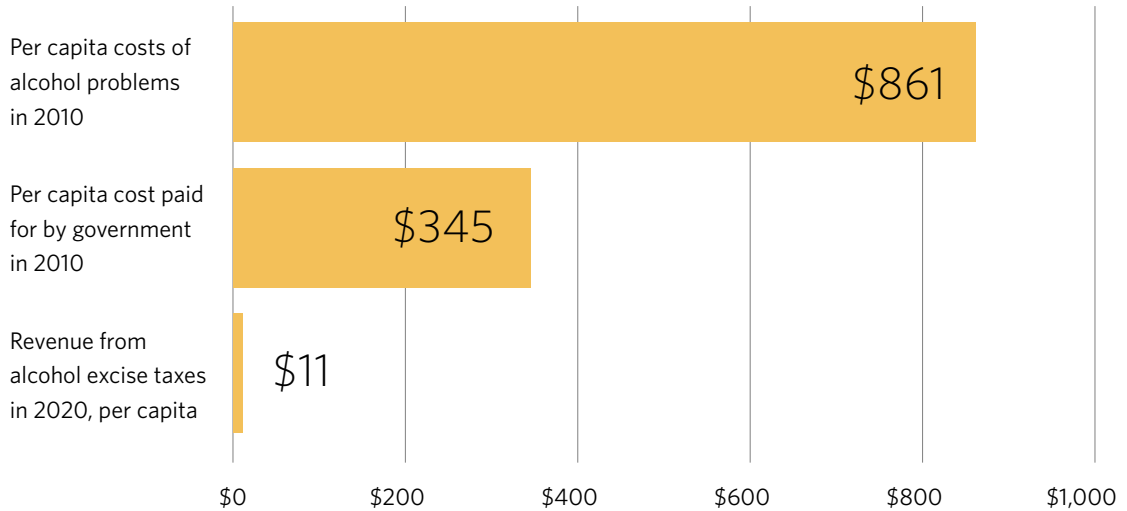
Alcohol-Specific Costs

Nationwide, as of 2010 (the last year for which figures are available), excessive alcohol use cost the U.S. \$249 billion or about \$2.05 per drink.¹⁷ In Massachusetts in 2010, alcohol problems cost the Massachusetts economy \$5.6 billion, or \$861 per capita, in lost productivity, property damage, health care, criminal justice, and other costs. Of this amount, \$2.26 billion was paid directly by governments in the state, or an estimated \$345 per capita.¹⁷

Another way of looking at this is cost per drink. While alcohol taxes brought in less than a nickel per drink, in Massachusetts alcohol generated \$1.93 in costs per drink consumed in 2010; of that amount, \$.77 was paid directly by government.¹⁷

Simply assuming that alcohol-specific costs rose with inflation, a rough estimate of the cost of alcohol to the state of Massachusetts in 2022 would be \$9.7 billion, or roughly \$3.34 per drink.⁴²

Figure 4: Per Capita Costs of Alcohol Problems Versus Revenue in Massachusetts



Alcohol Policies in Massachusetts

According to the World Health Organization, the most effective and cost-effective ways to reduce alcohol problems are by limiting the physical availability of alcohol, restricting and reducing alcohol advertising and marketing, and increasing the price of alcohol, usually by raising alcohol taxes.⁴³ The Community Preventive Services Task Force, an independent, nonfederal, volunteer body of public health and prevention experts, working under the auspices of the CDC, similarly recommends as effective evidence-based approaches availability strategies including: regulating the number and concentration of alcohol retailers (including bars, restaurants and liquor stores) in an area; maintaining limits on days and hours when alcohol may be sold; enforcing the 21-year-old minimum purchase age for alcohol; holding servers and sellers of alcohol responsible when people they sell or serve to cause harms to others (“dram shop liability”); and increasing alcohol taxes.⁴⁴

Public health experts based at the Boston University School of Public Health developed the Alcohol Policy Scale (APS) to enable assessment and comparison of the restrictiveness of state-level alcohol policy environments.⁴⁵ The researchers have successfully used the scale to predict prevalence of a number of alcohol variables, including prevalence of binge drinking⁴⁵ and youth drinking,⁴⁶ as well as alcohol-related motor vehicle crash fatalities among young people,⁴⁷ alcohol-involved intimate partner homicides,⁴⁸ and alcohol-attributable cancers.⁴⁹

The latest iteration of APS scores, based on the status of state alcohol policies in 2018, ranged from 25.6 to 67.9 on a theoretical scale of 0 to 100 with a median score of 43.5. The restrictiveness of the alcohol policy environment in Massachusetts scored 46.2 out of a 100 (slightly above the median score) and ranked 17th out of the 50 states. From 1999 to 2018, the APS for the Bay State increased by 3.7 (9%), and ranked 32nd for the greatest score increase, indicating that alcohol policies in Massachusetts had become somewhat more restrictive over those two decades, but that the majority of other states had moved in an even more restrictive direction.⁵⁰

Availability Policies

There is very large body of public health research documenting that the more available alcohol is, the more people will drink, and the more there will be problems connected with their drinking.⁵¹ This is why policies regarding alcohol availability matter. Policies that govern where, when and how alcohol is available — including the number, placement and density of alcohol outlets, the days and times of sale, whether there is a government monopoly, the product mix available, and other service practices — affect the extent and severity of alcohol problems a population will experience.

RETAIL LICENSES

In Massachusetts, the retail alcohol licenses for on-premises consumption under §12 (restaurants, hotels, clubs, taverns, war veterans' clubs, continuing care retirement communities, and general-on-premises) and off-premises consumption under §15 (package stores, including grocery and convenience stores) are issued by Local Licensing Authorities (LLAs), using guidelines and quotas set by the State. The rules governing these quotas are as follows:

*The local licensing authorities of any city or town, except the city of Boston, may grant one license under the provisions of section twelve for each population unit of one thousand or additional fraction thereof, and, in addition, one such license for each population unit of ten thousand or fraction thereof, over the first twenty-five thousand, but may, regardless of population, grant at least fourteen licenses under said section twelve; and the local licensing authorities may also grant one license under the provisions of section fifteen for each population unit of five thousand or additional fraction thereof, but may, regardless of population, grant at least two licenses under said section fifteen.*⁵²

Municipalities may appeal to the legislature to have these quotas loosened. As of this writing, 24 cities or towns in Massachusetts are currently exempt from the quotas. At the other end of the spectrum, eight jurisdictions do not allow any alcohol licenses within their borders.

Regardless of quotas on the books, the actual situation in Massachusetts regarding retail alcohol licenses in relationship to population is as follows: in 2019, Massachusetts had approximately 1.81 on- and off-premises alcohol outlets per 1000 persons. That number breaks down to 1.37 on-premise (bars, restaurants, etc.) licenses per 1000 persons, and .44 off-premises (package store) licenses per 1000 populations. The total number of licenses has been growing over time, primarily due to a rise in permits for wine shipment, transportation and delivery, and express companies. Thus, in 2011, the state had a total of 20,754 active alcohol licenses, permits, and certificates; by 2019, this number had grown to 33,667, a 63% increase in the total number of active alcohol licenses, permits, and certificates over less than a ten-year period.¹⁹

Placing quotas on the number of licenses per population is not unusual in the U.S. To put Massachusetts in context, both New Jersey and Pennsylvania permit one on-premise license per 3,000 population.^{53,54} Thus both states permit far fewer licenses than the roughly 5 on-premises licenses per 3000 population that exist in Massachusetts. According to one analysis of state-level quotas for retail alcohol outlets, of the 16 states that set quotas, as of 2014 only three — Montana, South Dakota and Washington State — had more generous quotas than Massachusetts.¹⁸

As Figures 5 and 6 illustrate, the number of licenses under both sections 12 and 15 have been trending upwards over the past decade.

Figure 5: Alcohol Beverage On-premises Licenses Issued in Massachusetts per Fiscal Year, 2011-2019

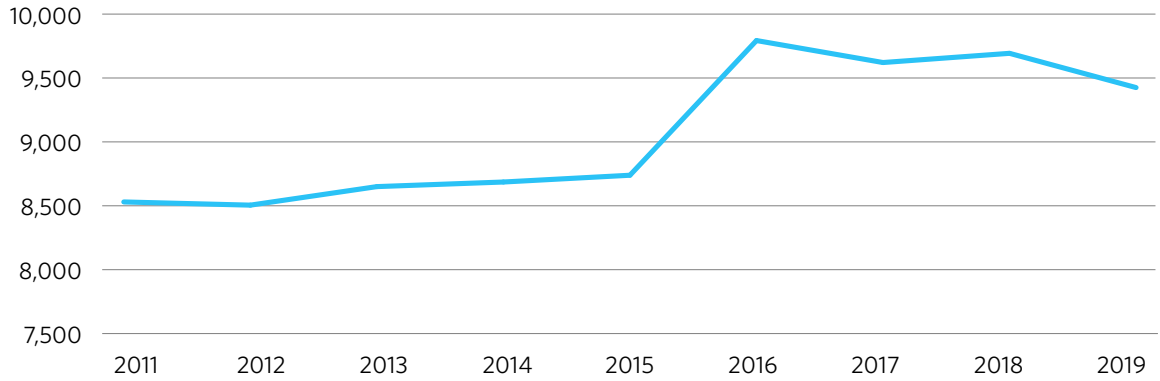
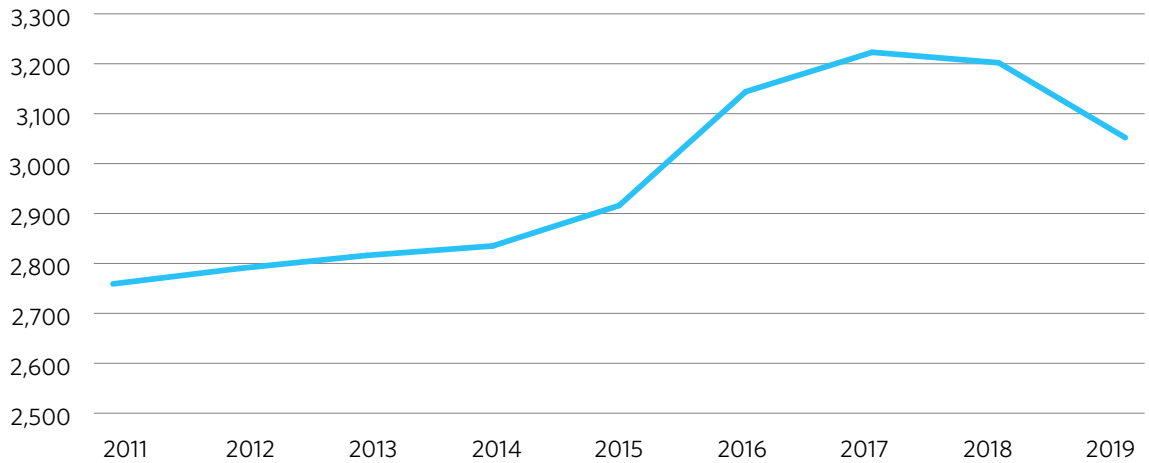


Figure 6: Alcohol Beverage Off-premises Licenses Issued in Massachusetts per Fiscal Year, 2011-2019



In addition to year-round licenses, Massachusetts permits municipalities to issue seasonal licenses at a rate of one additional seasonal license for every 5,000 persons expected to come to that municipality for the relevant season.⁵⁵

DISTANCE REQUIREMENTS

There is no specified regulatory requirement on how far an establishment selling alcoholic beverages needs to be from a school or a church. However, under §16C, LLAs are not supposed to grant licenses to premises located within a 500-foot radius of a school or church.⁵⁵

HOURS OF SALE

State law sets the minimum hours in which alcohol licensees must be able to sell alcohol: for on-premises establishments, this minimum is 11:00 am–11:00 pm on weekdays.⁵⁶ LLAs may grant extended opening hours between 8:00 am and 11:00 am, and extended closing hours between 11:00 pm and 2:00 am.⁵⁶ No sales are permitted across the state between 2:00 am and 8:00 am.⁵⁶ Sunday sales on-premise may occur beginning at noon.⁵⁷

Off-premise outlets may sell alcohol from 8 am to 11 pm on weekdays,⁵⁸ and on Sunday from 10 a.m. to 11 p.m., or 11:30 p.m. on a day preceding a legal holiday.⁵⁷

Figures 7 and 8 compare opening hours in Massachusetts and in the remainder of the New England States. For off-premises sales (Figure 7), Massachusetts falls in the middle of the pack, with longer hours than Connecticut or Rhode Island, and shorter hours than Maine, New Hampshire and Vermont. For on-premises sales and service (Figure 8), Connecticut has slightly shorter hours than Massachusetts on weekdays, but longer hours on Sundays; the rest of the states all permit longer hours of service than the Bay State.

Figure 7: Off-premises Alcohol Outlet Retail Sales Hours in New England States

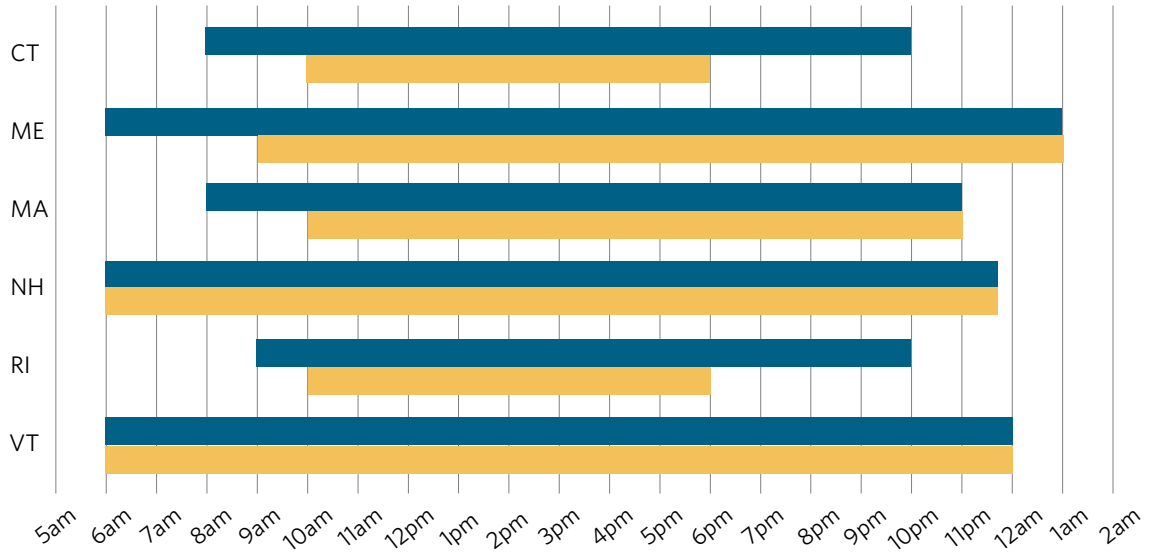
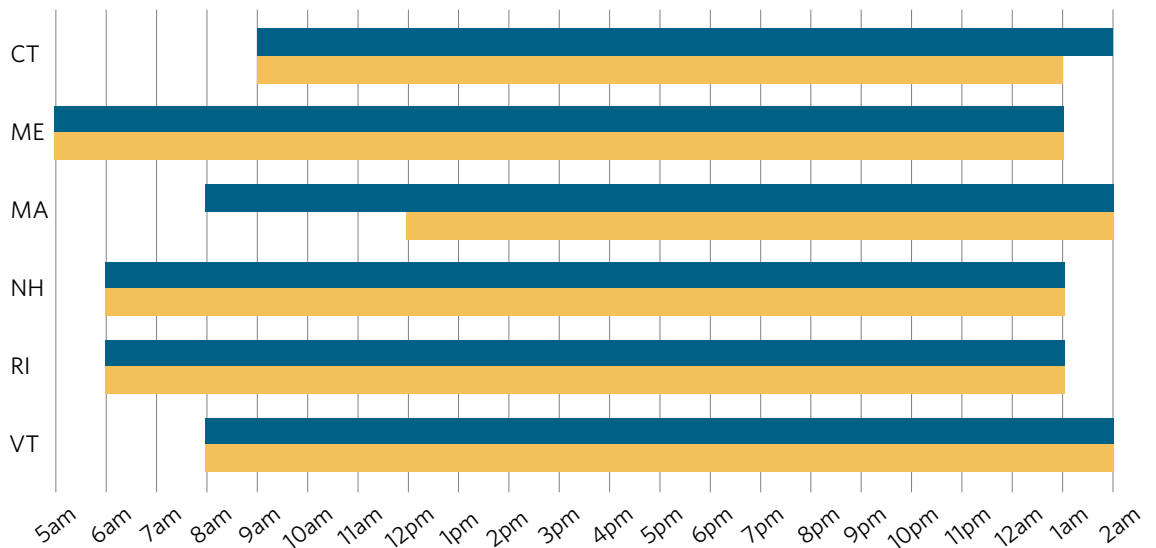


Figure 8: On-premises Alcohol Outlet Retail Sales Hours in New England States



CHANGES IN AVAILABILITY IN THE WAKE OF THE COVID-19 PANDEMIC

During the pandemic, like nearly all the states, Massachusetts termed alcohol businesses “essential” and permitted them to remain open so long as consumption occurred off-premises. At the same time, the state loosened restrictions on what both on- and off-premise outlets could do in terms of home delivery, curbside pickup, and carry-out purchases from on-premise outlets. Home delivery in particular raises concerns, since data and experience from other jurisdictions has found home delivery associated with greater alcohol consumption, including binge drinking,⁵⁹ as well as poorer compliance with minimum purchase age laws.⁶⁰

To test the compliance in Massachusetts, members of the Massachusetts Alcohol Policy Coalition (MAPC) attempted 15 home delivery or to-go purchases of alcohol between March 10 and March 24 of 2022. All purchases were made by individuals aged 21 and over. Among orders with personal contact, 15% of the recipients of the delivered alcohol were youth under 21⁶¹ while 46% of the delivery drivers did not check recipients’ ID cards.⁶¹ Among all orders, 53% of the recipients reported no one checked their IDs upon order delivery.⁶¹ One alcohol home delivery order was placed in the hands of a 10-year-old child; several were delivered to college dorms with no ID verification.⁶¹ This small study suggests that what has been documented elsewhere may also be happening in Massachusetts, and points to the importance of evaluating the impact of pandemic-driven alcohol policy changes in the state.

Advertising Restrictions

The World Health Organization has identified restrictions on alcohol advertising and marketing as an effective and cost-effective way of reducing excessive alcohol use and related harm.⁴³ Multiple long-term studies have found that exposure to alcohol marketing is related to greater likelihood of drinking and binge drinking among young people in particular,⁶² and, using standard criteria in epidemiology for assessing causality, researchers have concluded that this relationship is actually causal: exposure to alcohol marketing plays a role, among other factors, in young people’s drinking.⁶³

While much of the authority for regulating alcohol marketing in the U.S. lies at the federal level, in 2012 the Center on Alcohol Marketing and Youth at Johns Hopkins University identified eight areas in which states use their powers to govern alcohol advertising within their borders. The Center rated states in these eight areas, awarding them “BP” if they met the level of best practices achieved by at least one other state, and “I” if they had some aspect of the best practice but were incomplete in some way.²⁰ As illustrated in Table 2, in seven of eight areas for potential state action, Massachusetts had no regulations in place.

Table 2: Alcohol advertising regulation in Massachusetts

Policy	Best practice	Incomplete
Prohibit false or misleading alcohol advertising	BP	—
Prohibit alcohol advertising that targets minors	—	—
Establish explicit jurisdiction over in-state electronic media	—	—
Prohibit outdoor alcohol advertising in locations where children are likely to be present	—	—
Restrict advertising on retail windows	—	—
Prohibit alcohol advertising on college campuses	—	—
Ban sponsorship of civic events	—	—
Limit giveaways	—	—

Tax Policies

Massachusetts' alcohol-specific taxes are flat taxes — that is, they are based on the volume of the beverage, and thus do not rise with inflation. The last time Massachusetts increased its alcoholic beverage excise taxes was in 1979,⁶⁴ with the changes going into effect on July 1, 1980.⁶⁵ Table 3 shows what the taxes were in 1979, what they rose to in 1980, and what those tax rates would be today, had they kept pace with inflation.⁶⁴⁻⁶⁶ As the table demonstrates, alcohol excise taxes in Massachusetts have lost 72% of their value since 1980.⁴²

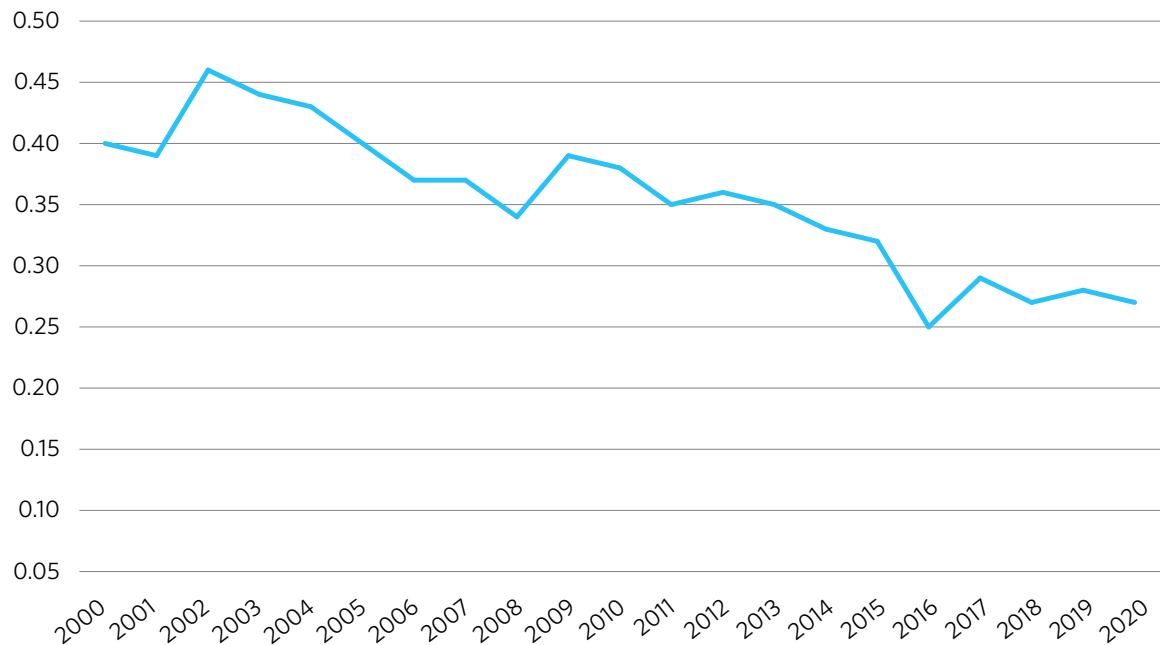
Table 3: Massachusetts Alcohol Excise Tax Rates by Beverage Category^{42, 65, 66}

Type of Drink	1979	1980	2022 (if inflation-adjusted)
Malt beverages	\$2.40 per barrel	\$3.30 per barrel	\$11.82 per barrel
Hard cider	\$.02 per wine gallon	\$.03 per wine gallon	\$.11 per wine gallon
Still wine, including vermouth	\$0.40 per wine gallon	\$0.55 per wine gallon	\$1.97 per wine gallon
Champagne and all other sparkling wines	\$0.50 per wine gallon	\$0.70 per wine gallon	\$2.51 per wine gallon
Alcohol beverages 30 proof or less	\$0.80 per wine gallon	\$1.10 per wine gallon	\$3.94 per wine gallon
Alcohol beverages over 30 proof	\$2.95 per proof gallon	\$4.05 per proof gallon	\$14.51 per proof gallon

Translating these taxes into an amount paid per drink sold, the current tax on beer is roughly \$.01 per drink; on wine is \$.02 per drink; and on spirits, nearly \$.05 per drink.⁶⁷⁻⁶⁹ Had they kept pace with inflation, these taxes would have been \$.04, \$.07 and \$.18 per drink, respectively.⁴²

Not surprisingly, given the failure of alcohol tax rates to keep up with inflation, the contribution of the alcohol tax to state revenue has declined significantly. Figure 9 shows the magnitude of that decline just since the year 2000.

Figure 9: Alcohol Tax Revenue as a Percentage of Total Massachusetts State Revenues, 2000-2020



As of January 2021, Massachusetts’s beer excise rate ranked 44th in the nation and was the lowest in the New England region.⁶⁷ The wine excise tax was 33rd among the states and lower than all the neighboring states except Vermont.⁶⁸ The distilled spirits excise tax rate was 36th in the nation and the lowest among all neighboring states, with the exception of New Hampshire.⁶⁹

Table 4: Alcohol Excise Tax Rates in Massachusetts and Neighboring States, 2021⁶⁷⁻⁶⁹

State	Tax per Gallon		
	Beer	Wine	Spirits
Connecticut	\$0.23	\$0.79	\$5.94
Maine	\$0.35	\$0.60	\$11.96
Massachusetts	\$0.11	\$0.55	\$4.05
New Hampshire	\$0.30	\$1.19 ⁷⁰	\$-1.72 ⁷⁰ (a)
Rhode Island	\$0.12	\$1.40	\$5.40
Vermont	\$0.27	\$0.55	\$7.68

(a) New Hampshire controls all spirits sales through state-run stores, in effect applying a negative tax, or state-sponsored discount, on spirits.

Massachusetts levies a sales tax on most consumer products, but not on alcoholic beverages. The state legislature in 2009 moved to add the sales tax to alcohol sold in liquor stores, with the proceeds to go to a fund dedicated to substance use prevention and treatment. However, opponents of the tax took it to the state’s voters in 2010 in the form of a ballot initiative. By a margin of 52% to 48% the measure succeeded, and the tax was repealed. Comparative analysis of the Massachusetts effort and successful campaigns to increase alcohol taxes around the same time in Maryland and Illinois pointed to the importance of building broad-based coalitions that reach beyond substance abuse treatment and prevention, and making use of the news media and other public opinion outlets to support and promote the use of alcohol taxes to improve health.⁷¹

Were Massachusetts to increase its alcohol tax, approximately a third of Massachusetts residents age 18 and above would pay no additional tax, because they did not drink in the past year. Because alcohol consumption is skewed towards the heaviest drinkers, the bulk of the tax — an estimated 73.5% — would be paid by excessive drinkers, defined by CDC as underage, binge and pregnant drinkers.⁷²

Conclusion

Alcohol use causes significant problems and costs in the Commonwealth of Massachusetts. Revenues from alcohol-specific taxes fall very far short of repaying those costs. Because of the well-documented relationship between the price of alcohol and alcohol consumption⁷³ and mortality and morbidity from alcohol,⁷⁴ repealing the state's ban on time-specific discounting ("happy hours") is likely to make matters worse. Based on the experience of other jurisdictions, recently-granted permission for home delivery of alcohol is likely to increase alcohol use and binge drinking, and undercut efforts to reduce and prevent underage drinking. Massachusetts already has more licenses to sell alcohol per population than many states, and the number of licenses has increased steadily over the past decade. The state's tax on alcohol has lost nearly three-quarters of its value since the last increase in 1980.

The Bay State prides itself on being a center of medical technology, innovation and science. Yet when it comes to alcohol, the state's policies are far out of date, and not consistent with recommendations from both the Centers for Disease Control and Prevention and the World Health Organization regarding how best to reduce and prevent alcohol-related harm. Given alcohol's toll on health, safety and the economy, there is much more Massachusetts could do to save lives, protect young people, and reduce the substantial costs of alcohol borne by every person in the state.

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