## Summary of Panel Findings

- Two federal excise tax measures that provide a lower rate of tax for small U.S. producers discriminate against Canadian beer, wine and cider.
- Discriminatory tax measures that favour local beers or wines exist in Alabama, Georgia, Iowa, Kentucky, Michigan, Minnesota, Mississippi, Nebraska, New Mexico, New York, Ohio, Oregon, Pennsylvania, Puerto Rico, Rhode Island and Wisconsin.
- Discriminatory distribution practices that prevent imported products from being delivered direct to retail outlets exist in Alaska, California, Connecticut, Florida, Hawaii, Idaho, Illinois, Indiana, Iowa, Kansas, Louisiana, Maine, Maryland, Massachusetts, Minnesota, Montana, New Hampshire, Ohio, Oregon, Pennsylvania, Rhode Island, Tennessee, Texas, Utah, Virginia, Washington, West Virginia and Wisconsin.
- Discriminatory transportation practices requiring imported products to use public transport (common carriers) exist in Arizona, California, Maine, Mississippi and South Carolina.
- Discriminatory licence fees are applied in Alaska and Vermont.
- The practice of exempting locally produced wine from decisions to prohibit the sale of alcoholic beverages in Mississippi is discriminatory.
- Discriminatory pricing practices exist in Massachusetts and Rhode Island.
- Discriminatory listing/delisting practices for wine exist in Idaho, Mississippi, New Hampshire, Pennsylvania, Vermont and Virginia.
- The Panel found that the United States must take steps to implement the Panel findings at both the federal and state level and recommended that the Contracting Parties request the United States to bring its inconsistent federal and state measures into conformity with the General Agreement.