



## STATE CIGARETTE EXCISE TAX RATES & RANKINGS

**Overall All States' Average: \$1.60 per pack**  
**Major Tobacco States' Average: 48.5 cents per pack**  
**Other States' Average: \$1.75 per pack**

| State             | Tax           | Rank        |
|-------------------|---------------|-------------|
| Alabama           | \$0.675       | 39th        |
| Alaska            | \$2.00        | 12th        |
| Arizona           | \$2.00        | 12th        |
| Arkansas          | \$1.15        | 32nd        |
| <b>California</b> | <b>\$0.87</b> | <b>35th</b> |
| <b>Colorado</b>   | <b>\$0.84</b> | <b>37th</b> |
| Connecticut       | \$3.65        | 3rd         |
| Delaware          | \$1.60        | 23rd        |
| DC                | \$2.50        | 11th        |
| Florida           | \$1.339       | 29th        |
| <b>Georgia</b>    | <b>\$0.37</b> | <b>49th</b> |
| Hawaii            | \$3.20        | 5th         |
| <b>Idaho</b>      | <b>\$0.57</b> | <b>44th</b> |
| Illinois          | \$1.98        | 17th        |
| Indiana           | \$0.995       | 34th        |
| Iowa              | \$1.36        | 28th        |
| Kansas            | \$1.29        | 31st        |
| Kentucky          | \$0.60        | 42nd        |

| State               | Tax           | Rank        |
|---------------------|---------------|-------------|
| Louisiana           | \$0.86        | 36th        |
| <b>Maine</b>        | <b>\$2.00</b> | <b>12th</b> |
| Maryland            | \$2.00        | 12th        |
| Massachusetts       | \$3.51        | 4th         |
| <b>Michigan</b>     | <b>\$2.00</b> | <b>12th</b> |
| Minnesota           | \$2.90        | 8th         |
| Mississippi         | \$0.68        | 38th        |
| <b>Missouri</b>     | <b>\$0.17</b> | <b>51st</b> |
| <b>Montana</b>      | <b>\$1.70</b> | <b>20th</b> |
| <b>Nebraska</b>     | <b>\$0.64</b> | <b>40th</b> |
| Nevada              | \$1.80        | 18th        |
| New Hampshire       | \$1.78        | 19th        |
| New Jersey          | \$2.70        | 9th         |
| New Mexico          | \$1.66        | 22nd        |
| New York            | \$4.35        | 1st         |
| North Carolina      | \$0.45        | 47th        |
| <b>North Dakota</b> | <b>\$0.44</b> | <b>48th</b> |
| Ohio                | \$1.60        | 23rd        |

| State                | Tax           | Rank        |
|----------------------|---------------|-------------|
| <b>Oklahoma</b>      | <b>\$1.03</b> | <b>33rd</b> |
| Oregon               | \$1.31        | 30th        |
| Pennsylvania         | \$1.60        | 23rd        |
| Rhode Island         | \$3.75        | 2nd         |
| South Carolina       | \$0.57        | 44th        |
| South Dakota         | \$1.53        | 26th        |
| Tennessee            | \$0.62        | 41st        |
| Texas                | \$1.41        | 27th        |
| Utah                 | \$1.70        | 20th        |
| Vermont              | \$3.08        | 6th         |
| <b>Virginia</b>      | <b>\$0.30</b> | <b>50th</b> |
| Washington           | \$3.025       | 7th         |
| <b>West Virginia</b> | <b>\$0.55</b> | <b>46th</b> |
| Wisconsin            | \$2.52        | 10th        |
| <b>Wyoming</b>       | <b>\$0.60</b> | <b>42nd</b> |
| Puerto Rico          | \$2.23        | NA          |
| Guam                 | \$3.00        | NA          |
| Northern Marianas    | \$1.75        | NA          |

Table shows all cigarette tax rates in effect by October 1, 2015 (CT and AL effective 10/1/2015). Since 2002, 47 states, DC, and several U.S. territories have increased their cigarette tax rates more than 120 times. The states in bold last increased their tax in 2005 or earlier. Currently, 32 states, DC, Puerto Rico, the Northern Marianas, and Guam have cigarette tax rates of \$1.00 per pack or higher; 15 states, DC, Puerto Rico, and Guam have cigarette tax rates of \$2.00 per pack or higher; seven states and Guam have cigarette tax rates of \$3.00 per pack or higher; and one state (NY) has a cigarette tax rate more than \$4.00 per pack. Tobacco states are KY, VA, NC, SC, GA, and TN. States' average includes DC, but not Puerto Rico, other U.S. territories, or local cigarette taxes. The median tax rate is \$1.53 per pack. AK, MI, MN, MS, TX, and UT also have special taxes or fees on brands of manufacturers not participating in the state tobacco lawsuit settlements (NPMs).

**The highest combined state-local tax rate is \$6.16 in Chicago, IL, with New York City second at \$5.85 per pack.**

Other high state-local rates include Evanston, IL at \$5.48 and Juneau, AK at \$5.00 per pack. For more on local cigarette taxes, see: <http://tobaccofreekids.org/research/factsheets/pdf/0267.pdf>.

Federal cigarette tax is \$1.01 per pack. From the beginning of 1998 through 2002, the major cigarette companies increased the prices they charge by more than \$1.25 per pack (but also instituted aggressive retail-level discounting for competitive purposes and to reduce related consumption declines). In January 2003, Philip Morris instituted a 65-cent per pack price cut for four of its major brands, to replace its retail-level discounting and fight sales losses to discount brands, and R.J. Reynolds followed suit. In the last several years, the major cigarette companies have increased their product prices by almost \$1.00 per pack. **Nationally, estimated smoking-caused health costs and lost productivity totals \$19.16 per pack.**

The average price for a pack of cigarettes nationwide is roughly \$6.25 (including statewide sales taxes but not local cigarette or sales taxes, other than NYC's \$1.50 per pack cigarette tax), with considerable state-to-state differences because of different state tax rates, and different manufacturer, wholesaler, and retailer pricing and discounting practices. AK, DE, MT, NH & OR have no state retail sales tax at all; OK has a state sales tax, but does not apply it to cigarettes; MN & DC apply a per-pack sales tax at the wholesale level; and AL, GA & MO (unlike the rest of the states) do not apply their state sales tax to that portion of retail cigarette prices that represents the state's cigarette excise tax.

**Campaign for Tobacco-Free Kids, September 28, 2015 / Ann Boonn**

**For additional information see the Campaign's website at [http://www.tobaccofreekids.org/what\\_we\\_do/state\\_local/taxes/](http://www.tobaccofreekids.org/what_we_do/state_local/taxes/).**

**Sources:** Orzechowski & Walker, *Tax Burden on Tobacco*, 2013; media reports; state revenue department websites.