



**STATE EXCISE AND SALES TAXES PER PACK OF CIGARETTES
TOTAL AMOUNTS & STATE RANKINGS**

States	Average Retail Price Per Pack (with all taxes)	Cigarette Excise Tax Per Pack	Excise Tax Rank (Highest = 1)	State Sales Tax Rate	State Sales Tax Per Pack	Total State Tax Per Pack	Total Tax Rank (Highest = 1)
States' Average	\$5.51	\$1.45	--	5.2%	\$0.25	\$1.70	--
Alabama	\$4.42	\$0.425	47th	4.0%	\$0.15	\$0.58	47th
Alaska	\$7.01	\$2.00	11th	0.0%	\$0.00	\$2.00	16th
Arizona	\$6.20	\$2.00	11th	6.6%	\$0.38	\$2.38	11th
Arkansas	\$5.22	\$1.15	29th	6.0%	\$0.30	\$1.45	28th
California	\$5.09	\$0.87	33rd	7.25%	\$0.34	\$1.21	31st
Colorado	\$4.88	\$0.84	34th	2.9%	\$0.14	\$0.98	37th
Connecticut	\$7.31	\$3.00	4th	6.0%	\$0.41	\$3.41	4th
Delaware	\$4.99	\$1.60	20th	0.0%	\$0.00	\$1.60	25th
DC	\$6.56	\$2.50	9th	6.00%	\$0.37	\$2.87	7th
Florida	\$5.40	\$1.339	26th	6.0%	\$0.31	\$1.64	24th
Georgia	\$4.44	\$0.37	48th	5.0%	\$0.19	\$0.56	48th
Hawaii	\$7.56	\$3.00	4th	4.0%	\$0.29	\$3.29	5th
Idaho	\$4.53	\$0.57	42nd	6.0%	\$0.26	\$0.83	41st
Illinois	\$5.57	\$0.98	32nd	6.25%	\$0.33	\$1.31	29th
Indiana	\$4.82	\$0.995	31st	7.0%	\$0.32	\$1.31	29th
Iowa	\$5.26	\$1.36	25th	6.0%	\$0.30	\$1.66	23rd
Kansas	\$4.72	\$0.79	36th	6.3%	\$0.28	\$1.07	34th
Kentucky	\$4.55	\$0.60	40th	6.0%	\$0.26	\$0.86	40th
Louisiana	\$4.40	\$0.36	49th	4.0%	\$0.17	\$0.53	49th
Maine	\$6.08	\$2.00	11th	5.0%	\$0.29	\$2.29	14th
Maryland	\$6.11	\$2.00	11th	6.0%	\$0.35	\$2.35	12th
Massachusetts	\$7.04	\$2.51	8th	5.0%	\$0.34	\$2.85	8th
Michigan	\$6.04	\$2.00	11th	6.0%	\$0.34	\$2.34	13th
Minnesota	\$5.27	\$1.576	22nd	6.5%	\$0.00	\$1.58	26th
Mississippi	\$4.55	\$0.68	37th	7.0%	\$0.30	\$0.98	37th
Missouri	\$3.97	\$0.17	51st	4.725%	\$0.17	\$0.34	51st
Montana	\$5.36	\$1.70	17th	0.0%	\$0.00	\$1.70	22nd
Nebraska	\$4.64	\$0.64	38th	5.5%	\$0.24	\$0.88	39th
Nevada	\$4.95	\$0.80	35th	6.5%	\$0.30	\$1.10	33rd
New Hampshire	\$5.46	\$1.78	16th	0.0%	\$0.00	\$1.78	19th
New Jersey	\$7.06	\$2.70	6th	7.0%	\$0.46	\$3.16	6th
New Mexico	\$5.79	\$1.66	19th	5.125%	\$0.28	\$1.94	17th
New York	\$8.97	\$4.35	1st	4.00%	\$0.34	\$4.69	1st
North Carolina	\$4.55	\$0.45	45th	7.75%	\$0.33	\$0.78	44th
North Dakota	\$4.14	\$0.44	46th	5.0%	\$0.20	\$0.64	46th

States	Average Retail Price Per Pack (with all taxes)	Cigarette Excise Tax Per Pack	Excise Tax Rank (Highest = 1)	State Sales Tax Rate	State Sales Tax Per Pack	Total State Tax Per Pack	Total Tax Rank (Highest = 1)
Ohio	\$5.30	\$1.25	27th	6.0%	\$0.30	\$1.55	27th
Oklahoma	\$4.86	\$1.03	30th	4.5%	\$0.00	\$1.03	35th
Oregon	\$4.76	\$1.18	28th	0.0%	\$0.00	\$1.18	32nd
Pennsylvania	\$5.39	\$1.60	20th	6.0%	\$0.31	\$1.91	18th
Rhode Island	\$7.63	\$3.46	2nd	7.0%	\$0.50	\$3.96	2nd
South Carolina	\$4.49	\$0.57	42nd	6.0%	\$0.25	\$0.82	42nd
South Dakota	\$5.27	\$1.53	23rd	4.0%	\$0.20	\$1.73	20th
Tennessee	\$4.72	\$0.62	39th	8.5%	\$0.37	\$0.99	36th
Texas	\$5.47	\$1.41	24th	6.25%	\$0.32	\$1.73	21st
Utah	\$5.70	\$1.70	17th	5.95%	\$0.32	\$2.02	15th
Vermont	\$6.53	\$2.24	10th	6.0%	\$0.37	\$2.61	10th
Virginia	\$4.44	\$0.30	50th	5.0%	\$0.21	\$0.51	50th
Washington	\$7.54	\$3.025	3rd	6.5%	\$0.46	\$3.49	3rd
West Virginia	\$4.49	\$0.55	44th	6.0%	\$0.25	\$0.80	43rd
Wisconsin	\$6.72	\$2.52	7th	5.0%	\$0.32	\$2.84	9th
Wyoming	\$4.56	\$0.60	40th	4.0%	\$0.18	\$0.78	44th

Table shows state cigarette tax rates in effect now. The three states that have not initiated new cigarette increases since 1999 or much earlier are in **red**. Sales tax amount per pack is based on state sales tax percentage and average price of a pack of cigarettes in each state. In the vast majority of states with sales taxes, the sales tax percentage is applied to the total retail price of a pack of cigarettes, including all applicable federal and state cigarette excise taxes. But Minnesota's and Oklahoma's sales tax do not apply to cigarettes at all; and Alabama, Georgia, and Missouri do not apply their state sales tax to that portion of retail cigarette prices that represents the state's cigarette excise tax.

The federal cigarette tax is \$1.01 per pack (there is no federal sales tax). Since the beginning of 1998, the major cigarette companies have increased the prices they charge by more than \$2.00 per pack (but Philip Morris cut its prices on some of its top brands in early 2003).

Campaign for Tobacco-Free Kids, August 3, 2010 / Ann Boonn

For additional information on state cigarette taxes and the many benefits from increasing them, see the Campaign's website at <http://www.tobaccofreekids.org/research/factsheets/index.php?CategoryID=18> and <http://tobaccofreekids.org/reports/prices>.

Sources: Orzechowski & Walker, *Tax Burden on Tobacco*, 2009; media reports; state tax officials; U.S. Department of Agriculture, Economic Research Service.