



STATE CIGARETTE TAX RATES & RANK, DATE OF LAST INCREASE, ANNUAL PACK SALES & REVENUES, AND RELATED DATA

47 states, DC, and Puerto Rico have implemented or passed more than 110 cigarette tax rate increases since January 1, 2002, with 31 of those states and DC passing more than one increase during that time period. The states (in red) have not increased their tax since 2005 or before. As time passes, inflation erodes the real value of state tobacco tax rates and revenues, as they account for increasingly small portions of the total retail price of a pack of cigarettes. Cigarette tax increases can quickly restore state tobacco tax revenues to historical levels or higher – while also reducing state smoking levels and related costs and saving lives.

Overall State Average: \$1.54 per pack. Major Tobacco State Average: 48.5 cents per pack. Other State Average: \$1.68 per pack.

State	Cigarette Tax Per Pack	National Rank (1 = high)	Date of Last State Tax Increase	FY 2014 Cigarette Pack Sales (millions)	FY 2014 Cigarette Tax Revenue (millions)	Retail Price Per Pack With All Taxes*	CDC State Smoking Costs Per Pack Sold	Youth Smoking Rate	Adult Smoking Rate	Adult Smoking Rank (1=low)
<i>All State Avg/Total</i>	<i>\$1.54</i>	<i>///</i>	<i>///</i>	<i>13.5 billion</i>	<i>\$16.5 billion</i>	<i>\$6.18</i>	<i>\$10.47</i>	<i>15.7%</i>	<i>17.8%</i>	<i>///</i>
Alabama	\$0.425	47th	5/18/2004	311.1	\$123.1	\$4.90	\$8.97	18.0%	21.5%	39th
Alaska	\$2.00	12th	7/1/2007	28.5	\$56.6	\$8.71	\$7.89	10.6%	22.6%	43rd
Arizona	\$2.00	12th	12/8/2006	159.6	\$313.0	\$6.68	\$11.71	14.1%	16.3%	9th
Arkansas	\$1.15	30th	3/1/2009	169.6	\$184.5	\$5.59	\$9.64	19.1%	25.9%	49th
California	\$0.87	33rd	1/1/1999	906.6	\$782.0	\$5.76	\$15.10	<i>10.5%</i>	12.5%	2nd
Colorado	\$0.84	34th	1/1/2005	198.9	\$165.5	\$5.36	\$8.35	<i>10.7%</i>	17.7%	18th
Connecticut	\$3.40	4th	7/1/2011	112.6	\$363.4	\$8.27	\$14.31	13.5%	15.5%	4th
Delaware	\$1.60	22nd	7/1/2009	70.7	\$111.9	\$5.45	\$4.09	14.2%	19.6%	30th
Washington, DC	\$2.50	11th	10/1/2009	11.8	\$33.6	\$7.49	\$22.04	12.5%	18.8%	23rd
Florida	\$1.339	27th	7/1/2009	856.3	\$1,124.2	\$5.60	\$10.14	7.5%	16.8%	14th
Georgia	\$0.37	48th	7/1/2003	494.5	\$181.8	\$4.51	\$9.02	12.8%	18.8%	23rd
Hawaii	\$3.20	5th	7/1/2011	37.5	\$120.1	\$8.87	\$10.81	10.4%	13.3%	3rd
Idaho	\$0.57	42nd	6/1/2003	68.8	\$37.9	\$4.90	\$7.84	12.2%	17.2%	15th
Illinois	\$1.98	17th	6/24/2012	408.2	\$793.8	\$7.37	\$11.06	14.1%	18.0%	19th
Indiana	\$0.995	32nd	7/1/2007	437.5	\$427.1	\$5.32	\$7.57	13.7%	21.9%	40th
Iowa	\$1.36	26th	3/15/2007	149.1	\$198.9	\$5.76	\$8.04	18.1%	19.5%	29th
Kansas	\$0.79	36th	1/1/2003	118.2	\$92.6	\$5.11	\$11.66	10.2%	20.0%	32nd
Kentucky	\$0.60	40th	4/1/2009	409.7	\$244.7	\$4.72	\$5.07	17.9%	26.5%	50th
Louisiana	\$0.36	49th	7/1/2002	337.2	\$116.0	\$4.46	\$8.82	12.1%	23.5%	45th
Maine	\$2.00	12th	9/19/2005	64.4	\$127.4	\$6.54	\$11.61	12.8%	20.2%	33rd
Maryland	\$2.00	12th	1/1/2008	191.7	\$379.3	\$6.45	\$13.92	11.9%	16.4%	10th
Massachusetts	\$3.51	2nd	7/31/2013	213.8	\$535.0	\$9.08	\$19.49	10.7%	16.6%	11th
Michigan	\$2.00	12th	7/1/2004	448.2	\$883.0	\$6.81	\$10.44	11.8%	21.4%	38th
Minnesota	\$2.90	7th	1/1/2015	231.9	\$372.2	\$8.11	\$8.85	10.6%	18.0%	19th
Mississippi	\$0.68	37th	5/15/2009	190.8	\$123.7	\$4.85	\$8.37	17.2%	24.8%	48th
Missouri	\$0.17	51st	10/1/1993	526.6	\$86.8	\$4.41	\$7.61	14.9%	22.1%	42nd

* The price per pack includes all federal and statewide excise and sales taxes but not any purely local taxes (except that NY City's \$1.50 per pack tax is factored into the overall NY State price per pack), and is based on data from *The Tax Burden on Tobacco*, 2013, reports of state cigarette tax increases, and reports on tobacco company price changes, USDA Economic Research Service. The price per pack data have been slightly adjusted for retailer-based discounts, promotions, coupons, as well as local policies that affect pack prices.

State Cigarette Tax Rates & Rank, Date of Last Increase And Related Data / 2

State	Cigarette Tax Per Pack	National Rank (1 = high)	Date of Last State Tax Increase	FY 2014 Cigarette Pack Sales (millions)	FY 2014 Cigarette Tax Revenue (millions)	Retail Price Per Pack With All Taxes	CDC State Smoking Costs Per Pack Sold	Youth Smoking Rate	Adult Smoking Rate	Adult Smoking Rank (1=low)
Montana	\$1.70	19th	1/1/2005	44.5	\$74.1	\$5.87	\$9.15	15.2%	19.0%	25th
Nebraska	\$0.64	38th	10/1/2002	95.0	\$59.7	\$5.45	\$9.64	10.9%	18.5%	21st
Nevada	\$0.80	35th	7/22/2003	119.1	\$95.0	\$5.43	\$8.92	10.3%	19.4%	28th
New Hampshire	\$1.78	18th	8/1/2013	118.4	\$198.9	\$5.73	\$5.07	13.8%	16.2%	8th
New Jersey	\$2.70	9th	7/1/2009	271.5	\$731.9	\$7.60	\$15.63	12.9%	15.7%	5th
New Mexico	\$1.66	21st	7/1/2010	55.1	\$91.2	\$6.17	\$14.00	14.4%	19.1%	27th
New York	\$4.35	1st	7/1/2010	325.9	\$1,422.2	\$10.29	\$21.91	10.6%	16.6%	11th
North Carolina	\$0.45	45th	9/1/2009	560.6	\$248.7	\$4.66	\$7.18	15.0%	20.3%	34th
North Dakota	\$0.44	46th	7/1/1993	50.8	\$22.4	\$4.56	\$10.48	19.0%	21.2%	37th
Ohio	\$1.25	29th	7/1/2005	631.4	\$775.3	\$5.78	\$9.19	15.1%	23.4%	44th
Oklahoma	\$1.03	31st	1/1/2005	256.3	\$232.1	\$5.36	\$7.62	18.5%	23.7%	46th
Oregon	\$1.31	28th	1/1/2014	168.8	\$198.5	\$5.71	\$11.16	9.4%	17.3%	16th
Pennsylvania	\$1.60	22nd	11/1/2009	673.7	\$1,063.4	\$6.25	\$11.53	18.4%	21.0%	36th
Rhode Island	\$3.50	3rd	7/1/2012	37.0	\$128.0	\$8.70	\$13.24	8.0%	17.4%	17th
South Carolina	\$0.57	42nd	7/1/2010	292.9	\$157.5	\$4.87	\$7.66	16.0%	22.0%	41st
South Dakota	\$1.53	24th	1/1/2007	35.6	\$53.9	\$5.60	\$9.47	16.5%	19.6%	30th
Tennessee	\$0.62	39th	7/1/2007	427.6	\$259.3	\$5.19	\$8.70	15.4%	24.3%	47th
Texas	\$1.41	25th	1/1/2007	943.0	\$1,299.9	\$5.87	\$9.94	14.1%	15.9%	6th
Utah	\$1.70	19th	7/1/2010	61.2	\$99.9	\$6.39	\$7.71	4.4%	10.3%	1st
Vermont	\$2.75	8th	7/1/2014	26.3	\$67.4	\$8.12	\$10.05	13.3%	16.6%	11th
Virginia	\$0.30	50th	7/1/2005	568.2	\$173.2	\$5.14	\$6.27	11.1%	19.0%	25th
Washington	\$3.025	6th	5/1/2010	134.8	\$406.9	\$7.97	\$16.01	9.5%	16.1%	7th
West Virginia	\$0.55	44th	5/1/2003	191.4	\$101.0	\$4.86	\$8.94	19.6%	27.3%	51st
Wisconsin	\$2.52	10th	7/1/2009	227.4	\$569.2	\$7.65	\$9.53	10.7%	18.7%	22nd
Wyoming	\$0.60	40th	7/1/2003	35.0	\$19.8	\$5.02	\$12.23	17.4%	20.6%	35th
USA/U.S. Gov't	\$1.01	///	4/1/2009	14.0 billion	\$14.1 billion	\$5.83	\$10.47	15.7%	17.8%	///

Sources: CDC, *State Highlights 2006*. See also, U.S. General Accounting Office (GAO), "CDC's April 2002 Report on Smoking: Estimates of Selected Health Consequences of Cigarette Smoking Were Reasonable," letter to U.S. Rep. Richard Burr, July 16, 2003, <http://www.gao.gov/new.items/d03942r.pdf>. Orzechowski & Walker, *Tax Burden on Tobacco*, 2013 and monthly reports. Smoking costs per pack sold = CDC estimates of state smoking-caused health costs and lost productivity per taxed packs sold in each state in 2001, in 2004 dollars. *Youth Smoking*. Youth smoking rates most recent available; national youth rate from the 2013 Youth Risk Behavioral Surveillance (YRBS); state rates in bold type from the YRBS; in italics from state-specific surveys; and in regular type from Youth Tobacco Surveillance (YTS). OR data are for 11th grade only. WA data are for 10th grade only. Because of different surveys and years, youth-smoking rankings cannot be calculated. *Adult Smoking*. State rate from U.S. Centers for Disease Control and Prevention (CDC), 2013 Behavior Risk Surveillance System; Nationwide rate from 2013 National Health Interview Survey (NHIS). From the start of 1998 through 2002, the major cigarette companies increased their prices by more than \$1.25 per pack. Major tobacco states are KY, VA, NC, SC, GA, TN. State averages do not include Puerto Rico (which is larger than more than 20 states & DC, based on population). Taxed Pack Sales include all cigarette sales on which cigarette taxes were collected. Total USA pack sales include sales of cigarettes on which federal but not state taxes are collected (e.g., sales to Indian Tribes and military bases) and includes sales in Puerto Rico and other U.S. territories not listed above. Cigarette prices include federal and state cigarette taxes and state sales taxes, but not local cigarette or sales taxes (unless they are uniform throughout the state), except for New York City, which contains roughly half the population of NY State and increased its local tax from 8 cents to \$1.50 per pack 7/1/02. AK, DE, MT, NH & OR have no state sales tax; 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 do not apply their sales tax to the portion of retail cigarette prices that is the state's cigarette excise tax.