



## 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 105 cigarette tax rate increases since January 1, 2002, with 29 of those states and DC passing more than one increase during that time period. Three states (in red) have not increased their tax since 1999 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: \$1.46 per pack. Major Tobacco State Average: 48.5 cents per pack. Other State Average: \$1.59 per pack.**

State	Cigarette Tax Per Pack	National Rank (1 = high)	Date of Last State Tax Increase	FY 2011 Cigarette Pack Sales (millions)	FY 2011 Cigarette Tax Revenue (millions)	Retail Price Per Pack With All Taxes*	CDC State Smoking Costs Per Pack Sold	Adult Smokers	Youth Smoking Rate	Adult Smoking Rate	Adult Smoking Rank (1=low)
<i>All State Avg/Total</i>	\$1.46	///	///	14.3 billion	\$17.3 billion	\$5.95	\$10.47	45.8 million	19.5%	19.3%	///
Alabama	\$0.425	47th	5/18/2004	327.9	\$138.9	\$4.74	\$8.97	798,700	<b>20.8%</b>	21.9%	44th
Alaska	\$2.00	11th	7/1/2007	30.5	\$61.0	\$7.28	\$7.89	106,600	<b>15.7%</b>	20.4%	39th
Arizona	\$2.00	11th	12/8/2006	163.2	\$326.3	\$6.73	\$11.71	643,000	<b>19.7%</b>	13.5%	4th
Arkansas	\$1.15	29th	3/1/2009	178.3	\$193.2	\$5.61	\$9.64	504,800	23.5%	22.9%	47th
<b>California</b>	<b>\$0.87</b>	<b>33rd</b>	<b>1/1/1999</b>	968.5	\$843.2	\$5.71	\$15.10	3,383,000	13.8%	12.1%	2nd
Colorado	\$0.84	34th	1/1/2005	203.4	\$171.1	\$4.93	\$8.35	608,500	<b>17.7%</b>	16.0%	19th
Connecticut	\$3.40	3rd	7/1/2011	129.6	\$389.8	\$8.18	\$14.31	363,900	15.3%	13.2%	3rd
Delaware	\$1.60	20th	7/1/2009	78.7	\$125.9	\$5.47	\$4.09	119,700	14.9%	17.3%	26th
Washington, DC	\$2.50	10th	10/1/2009	14.6	\$36.6	\$7.66	\$22.04	74,100	<b>10.6%</b>	14.8%	8th
Florida	\$1.339	26th	7/1/2009	930.4	\$1,246.0	\$5.57	\$10.14	2,530,600	11.9%	17.1%	24th
Georgia	\$0.37	48th	7/1/2003	523.8	\$198.0	\$4.49	\$9.02	1,266,500	<b>16.9%</b>	17.6%	28th
Hawaii	\$3.20	4th	7/1/2011	44.7	\$135.6	\$9.27	\$10.81	153,100	11.3%	14.5%	7th
Idaho	\$0.57	42nd	6/1/2003	71.2	\$40.6	\$4.79	\$7.84	178,700	<b>14.5%</b>	15.7%	16th
Illinois	\$0.98	32nd	7/1/2002	575.0	\$563.5	\$6.19	\$11.06	1,639,500	<b>18.1%</b>	16.9%	21st
Indiana	\$0.995	31st	7/1/2007	449.8	\$447.5	\$5.50	\$7.57	1,033,600	<b>18.1%</b>	21.2%	42nd
Iowa	\$1.36	25th	3/15/2007	150.2	\$204.3	\$6.15	\$8.04	373,200	<b>18.9%</b>	16.1%	20th
Kansas	\$0.79	36th	1/1/2003	121.8	\$96.2	\$5.22	\$11.66	361,400	<b>16.9%</b>	17.0%	23rd
Kentucky	\$0.60	40th	4/1/2009	459.4	\$270.0	\$4.52	\$5.07	822,300	<b>26.1%</b>	24.8%	50th
Louisiana	\$0.36	49th	7/1/2002	356.7	\$128.4	\$4.45	\$8.82	754,700	19.4%	22.1%	45th
Maine	\$2.00	11th	9/19/2005	67.9	\$135.8	\$6.67	\$11.61	191,700	<b>18.1%</b>	18.2%	29th
Maryland	\$2.00	11th	1/1/2008	199.9	\$399.5	\$6.32	\$13.92	671,900	14.1%	15.2%	11th
Massachusetts	\$2.51	9th	7/1/2008	224.2	\$562.6	\$7.75	\$19.49	723,100	<b>16.0%</b>	14.1%	5th
Michigan	\$2.00	11th	7/1/2004	458.3	\$916.6	\$6.31	\$10.44	1,424,900	<b>18.8%</b>	18.9%	34th
Minnesota	\$1.586	22nd	8/1/2005	273.4	\$430.3	\$5.56	\$8.85	598,900	18.1%	14.9%	9th
Mississippi	\$0.68	37th	5/15/2009	204.4	\$139.0	\$5.08	\$8.37	506,400	<b>19.6%</b>	22.9%	47th
<b>Missouri</b>	<b>\$0.17</b>	<b>51st</b>	<b>10/1/1993</b>	545.1	\$92.6	\$4.02	\$7.61	962,800	<b>18.9%</b>	21.1%	41st
Montana	\$1.70	16th	1/1/2005	45.0	\$78.4	\$6.14	\$9.15	143,900	<b>18.7%</b>	18.8%	33rd

\* 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*, 2010 and monthly reports, 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, and coupons.

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 2011 Cigarette Pack Sales (millions)	FY 2011 Cigarette Tax Revenue (millions)	Retail Price Per Pack With All Taxes	CDC State Smoking Costs Per Pack Sold	Adult Smokers	Youth Smoking Rate	Adult Smoking Rate	Adult Smoking Rank (1=low)
Nebraska	\$0.64	38th	10/1/2002	97.8	\$62.6	\$5.20	\$9.64	235,100	15.0%	17.2%	25th
Nevada	\$0.80	35th	7/22/2003	122.7	\$98.2	\$5.04	\$8.92	433,500	17.0%	21.3%	43rd
New Hampshire	\$1.68	18th	7/1/2009	122.2	\$218.4	\$5.62	\$5.07	173,900	20.8%	16.9%	21st
New Jersey	\$2.70	6th	7/1/2009	285.6	\$773.4	\$7.61	\$15.63	968,600	17.0%	14.4%	6th
New Mexico	\$1.66	19th	7/1/2010	56.2	\$93.0	\$5.98	\$14.00	284,900	24.0%	18.5%	31st
New York	\$4.35	1st	7/1/2010	354.4	\$1,543.5	\$10.14	\$21.91	2,333,200	12.6%	15.5%	15th
North Carolina	\$0.45	45th	9/1/2009	581.6	\$261.9	\$4.64	\$7.18	1,436,200	16.7%	19.8%	37th
<b>North Dakota</b>	<b>\$0.44</b>	<b>46th</b>	<b>7/1/1993</b>	46.6	\$20.5	\$4.51	\$10.48	90,900	19.4%	17.4%	27th
Ohio	\$1.25	27th	7/1/2005	655.8	\$819.8	\$5.63	\$9.19	1,981,200	19.4%	22.5%	46th
Oklahoma	\$1.03	30th	1/1/2005	268.6	\$241.7	\$5.14	\$7.62	668,700	20.2%	23.7%	49th
Oregon	\$1.18	28th	1/1/2004	179.8	\$211.2	\$5.39	\$11.16	447,600	14.9%	15.1%	10th
Pennsylvania	\$1.60	20th	11/1/2009	715.0	\$1,145.6	\$5.85	\$11.53	1,823,400	18.4%	18.4%	30th
Rhode Island	\$3.46	2nd	4/10/2009	38.8	\$134.3	\$8.06	\$13.24	130,000	13.3%	15.7%	16th
South Carolina	\$0.57	42nd	7/1/2010	323.5	\$143.8	\$4.89	\$7.66	744,400	20.5%	21.0%	40th
South Dakota	\$1.53	23rd	1/1/2007	36.9	\$56.5	\$6.23	\$9.47	94,100	23.2%	15.4%	13th
Tennessee	\$0.62	39th	7/1/2007	457.2	\$283.4	\$4.98	\$8.70	974,800	20.9%	20.1%	38th
Texas	\$1.41	24th	1/1/2007	973.6	\$1,359.5	\$5.77	\$9.94	2,888,100	21.2%	15.8%	18th
Utah	\$1.70	16th	7/1/2010	60.2	\$102.4	\$6.12	\$7.71	172,200	8.5%	9.1%	1st
Vermont	\$2.62	7th	7/1/2011	30.3	\$67.9	\$7.51	\$10.05	76,400	13.0%	15.4%	13th
Virginia	\$0.30	50th	7/1/2005	549.7	\$164.9	\$4.61	\$6.27	1,137,200	19.7%	18.5%	31st
Washington	\$3.025	5th	5/1/2010	146.0	\$438.0	\$7.81	\$16.01	781,700	12.7%	15.2%	11th
West Virginia	\$0.55	44th	5/1/2003	199.7	\$109.8	\$4.59	\$8.94	392,700	21.8%	26.8%	51st
Wisconsin	\$2.52	8th	7/1/2009	242.1	\$610.2	\$7.13	\$9.53	830,300	17.7%	19.1%	35th
Wyoming	\$0.60	40th	7/1/2003	38.9	\$23.3	\$4.95	\$12.23	83,500	22.1%	19.5%	36th
USA/U.S. Gov't	\$1.01	///	4/1/2009	14.9 billion	\$15.0 billion	\$5.66	\$10.47	45.8 million	19.5%	19.3%	///

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*, 2010 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. *Youth Smoking*. Youth smoking rates most recent available; national youth rate from the 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 11<sup>th</sup> grade only. WA data are for 10<sup>th</sup> grade only. Because of different surveys and years, youth-smoking rankings cannot be done. *Adult Smoking*. State rate from U.S. Centers for Disease Control and Prevention (CDC), 2010 Behavior Risk Surveillance System; Nationwide rate from 2010 National Health Interview Survey (NHIS). From the start of 1998 to the end of 2001, 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; MN & OK have a sales tax but it does not apply to cigarettes; 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.