



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

48 states and the District of Columbia have implemented or passed 128 cigarette tax rate increases since January 1, 2002, with 34 of those states and DC passing more than one increase during that time period. The states in red last increased their tax in 2007 or earlier. 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: \$1.69 per pack. Major Tobacco State Average: 48.5 cents per pack. Other State Average: \$1.85 per pack.

State	Cigarette Tax Per Pack	National Rank (1 = high)	Date of Last State Tax Increase	FY 2015 Cigarette Pack Sales (millions)	FY 2015 Cigarette Tax Revenue (millions)	Retail Price Per Pack With All Taxes	State Smoking Costs Per Pack Sold	Youth Smoking Rate	Adult Smoking Rate	Adult Smoking Rank (1=low)
<i>All State Avg/Total</i>	\$1.69	///	///	12.9 billion	\$16.2 billion	\$6.16	\$19.16	10.8%	15.1%	///
Alabama	\$0.675	40th	10/1/2015	294.4	\$116.4	\$5.05	\$10.87	14.0%	21.4%	42nd
Alaska	\$2.00	14th	7/1/2007	26.4	\$52.3	\$8.75	\$9.56	11.1%	19.1%	35th
Arizona	\$2.00	14th	12/8/2006	155.1	\$293.2	\$7.08	\$14.17	10.1%	14.0%	6th
Arkansas	\$1.15	34th	3/1/2009	160.1	\$174.5	\$5.78	\$11.69	15.7%	24.9%	49th
California	\$2.87	9th	4/1/2017	867.1	\$747.9	\$7.97	\$18.29	7.7%	11.7%	2nd
Colorado	\$0.84	38th	1/1/2005	194.2	\$161.6	\$5.23	\$10.11	8.6%	15.6%	15th
Connecticut	\$3.90	2nd	7/1/2016	103.0	\$343.3	\$9.16	\$17.32	10.3%	13.5%	3rd
Delaware	\$1.60	25th	7/1/2009	65.6	\$100.2	\$5.53	\$4.94	9.9%	17.4%	25th
Washington, DC	\$2.50	13th	10/1/2009	10.4	\$30.0	\$7.75	\$26.70	12.5%	16.0%	18th
Florida	\$1.339	30th	7/1/2009	833.8	\$1,091.4	\$5.90	\$12.28	5.2%	15.8%	16th
Georgia	\$0.37	49th	7/1/2003	477.4	\$173.2	\$4.67	\$10.93	12.8%	17.7%	28th
Hawaii	\$3.20	5th	7/1/2011	38.0	\$121.6	\$9.00	\$13.09	9.7%	14.1%	8th
Idaho	\$0.57	45th	6/1/2003	66.7	\$36.7	\$5.08	\$9.51	9.7%	13.8%	5th
Illinois	\$1.98	19th	6/24/2012	430.8	\$836.5	\$7.61	\$13.40	10.1%	15.1%	10th
Indiana	\$0.995	37th	7/1/2007	413.7	\$406.3	\$5.40	\$9.16	12.0%	20.6%	40th
Iowa	\$1.36	29th	3/15/2007	144.4	\$192.5	\$5.78	\$9.74	18.1%	18.1%	30th
Kansas	\$1.29	32nd	7/1/2015	114.2	\$89.5	\$5.82	\$14.12	10.2%	17.7%	28th
Kentucky	\$0.60	43rd	4/1/2009	373.0	\$222.8	\$4.77	\$6.14	16.9%	25.9%	51st
Louisiana	\$1.08	35th	4/1/2016	343.0	\$117.1	\$5.81	\$10.68	12.1%	21.9%	44th
Maine	\$2.00	14th	9/19/2005	62.3	\$124.6	\$6.78	\$14.05	11.2%	19.5%	37th
Maryland	\$2.00	14th	1/1/2008	181.9	\$359.0	\$6.64	\$16.85	8.7%	15.1%	10th
Massachusetts	\$3.51	4th	7/31/2013	174.7	\$615.2	\$9.25	\$23.61	7.7%	14.0%	6th
Michigan	\$2.00	14th	7/1/2004	440.7	\$868.2	\$6.90	\$12.65	10.0%	20.7%	41st
Minnesota	\$3.04	7th	1/1/2017	164.9	\$556.7	\$8.26	\$10.72	10.6%	16.2%	20th
Mississippi	\$0.68	39th	5/15/2009	187.3	\$121.4	\$5.05	\$10.14	15.2%	22.5%	48th
Missouri	\$0.17	51st	10/1/1993	495.7	\$81.7	\$4.83	\$9.22	11.0%	22.3%	47th
Montana	\$1.70	22nd	1/1/2005	43.1	\$72.6	\$5.91	\$11.11	13.1%	18.9%	33rd
Nebraska	\$0.64	41st	10/1/2002	87.7	\$55.0	\$5.03	\$11.68	13.3%	17.1%	22nd
Nevada	\$1.80	20th	7/1/2015	131.8	\$106.0	\$6.49	\$10.80	7.5%	17.5%	26th
New Hampshire	\$1.78	21st	8/1/2013	118.8	\$211.5	\$6.23	\$6.14	9.3%	15.9%	17th

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State	Cigarette Tax Per Pack	National Rank (1 = high)	Date of Last State Tax Increase	FY 2015 Cigarette Pack Sales (millions)	FY 2015 Cigarette Tax Revenue (millions)	Retail Price Per Pack With All Taxes	State Smoking Costs Per Pack Sold	Youth Smoking Rate	Adult Smoking Rate	Adult Smoking Rank (1=low)
New Jersey	\$2.70	10th	7/1/2009	253.3	\$682.7	\$7.44	\$18.93	8.2%	13.5%	3rd
New Mexico	\$1.66	24th	7/1/2010	53.9	\$89.1	\$6.48	\$16.95	11.4%	17.5%	26th
New York	\$4.35	1st	7/1/2010	288.2	\$1,251.3	\$10.44	\$26.54	8.8%	15.2%	12th
North Carolina	\$0.45	47th	9/1/2009	538.2	\$240.4	\$4.64	\$8.68	13.1%	19.0%	34th
North Dakota	\$0.44	48th	7/1/1993	56.1	\$24.7	\$4.52	\$12.69	11.7%	18.7%	32nd
Ohio	\$1.60	25th	7/1/2015	607.3	\$745.5	\$6.12	\$11.13	15.1%	21.6%	43rd
Oklahoma	\$1.03	36th	1/1/2005	242.6	\$250.6	\$5.55	\$9.23	14.6%	22.2%	46th
Oregon	\$1.32	31st	1/1/2016	161.0	\$210.2	\$5.75	\$13.52	8.3%	17.1%	22nd
Pennsylvania	\$2.60	11th	8/1/2016	620.4	\$977.8	\$7.61	\$13.97	12.9%	18.1%	30th
Rhode Island	\$3.75	3rd	8/1/2015	38.8	\$132.8	\$8.93	\$16.04	4.8%	15.5%	14th
South Carolina	\$0.57	45th	7/1/2010	271.0	\$147.9	\$4.97	\$9.28	9.6%	19.7%	38th
South Dakota	\$1.53	27th	1/1/2007	34.7	\$52.6	\$6.37	\$11.47	10.1%	20.1%	39th
Tennessee	\$0.62	42nd	7/1/2007	407.4	\$247.5	\$5.00	\$10.54	11.5%	21.9%	44th
Texas	\$1.41	28th	1/1/2007	911.9	\$1,238.6	\$6.11	\$12.04	10.6%	15.2%	12th
Utah	\$1.70	22nd	7/1/2010	58.7	\$95.9	\$6.36	\$9.33	4.4%	9.1%	1st
Vermont	\$3.08	6th	7/1/2015	25.3	\$68.0	\$8.32	\$12.16	10.8%	16.0%	18th
Virginia	\$0.30	50th	7/1/2005	550.4	\$159.6	\$5.04	\$7.59	8.2%	16.5%	21st
Washington	\$3.025	8th	5/1/2010	133.0	\$398.8	\$8.00	\$19.39	7.9%	15.0%	9th
West Virginia	\$1.20	33rd	7/1/2016	180.0	\$95.2	\$5.52	\$10.82	18.8%	25.7%	50th
Wisconsin	\$2.52	12th	7/1/2009	227.6	\$569.5	\$7.34	\$11.54	8.1%	17.3%	24th
Wyoming	\$0.60	43rd	7/1/2003	34.2	\$19.4	\$5.05	\$14.80	15.7%	19.1%	35th
USA/U.S. Gov't	\$1.01	///	4/1/2009	13.3 billion	\$13.4 billion	\$5.74	\$19.16	10.8%	15.1%	///

Sources: Orzechowski & Walker, *Tax Burden on Tobacco*, 2015. U.S. Alcohol and Tobacco Tax and Trade Bureau (TTB), *Tobacco Statistics*. 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. State cigarette tax revenues are net values. The retail 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*, 2015, reports of state cigarette tax increases, reports on tobacco company price changes, and USDA Economic Research Service. The price per pack data have been adjusted for retailer-based discounts, promotions, coupons, as well as local policies that affect pack prices and tobacco company price increases since prices were last reported. 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. State smoking costs per pack sold = Estimates of state smoking-caused health costs and lost productivity per taxed packs sold in each state in 2001, as reported in U.S. Centers for Disease Control and Prevention's (CDC) *State Highlights 2006*, adjusted to 2009 dollars with the same methodology used by CDC. 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>. National per-pack smoking costs in 2010 dollars, using cost data from Xu, X et al., "Annual Healthcare Spending Attributable to Cigarette Smoking: An Update," *Am J Prev Med*, 2014 and pack sales data from TTB's *Tobacco Statistics*. *Youth Smoking*. Youth smoking rates most recent available; national youth rate from the 2015 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 CDC, 2015 Behavioral Risk Factor Surveillance System (BRFSS); Nationwide rate from 2015 National Health Interview Survey (NHIS).