



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

46 states, DC, and Puerto Rico have implemented or passed 95 cigarette tax rate increases since January 1, 2002, with 24 of those states passing more than one increase during that time period. Four 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: \$1.34 per pack. Major Tobacco State Average: 40.2 cents per pack. Other State Average: \$1.47 per pack.

State	Cigarette Tax Per Pack	National Rank (1 = high)	Date of Last State Tax Increase	FY 2008 Cigarette Pack Sales (millions)	FY 2008 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>	<i>\$1.34</i>	<i>///</i>	<i>///</i>	<i>16.74 billion</i>	<i>\$15.4 billion</i>	<i>\$5.31</i>	<i>\$10.28</i>	<i>42.6 million</i>	<i>20%</i>	<i>20.6%</i>	<i>///</i>
Alabama	\$0.425	46th	5/18/2004	361.1	\$141.6	\$4.36	\$8.97	785,800	26.8%	22.2%	42nd
Alaska	\$2.00	11th	7/1/2007	32.1	\$63.8	\$6.85	\$7.89	109,800	17.8%	21.7%	41st
Arizona	\$2.00	11th	12/8/2006	201.3	\$388.9	\$6.07	\$11.71	762,000	22.2%	15.9%	7th
Arkansas	\$1.15	27th	3/1/2009	218.4	\$125.7	\$5.22	\$9.64	482,200	20.7%	22.4%	44th
California	\$0.87	32nd	1/1/1999	1,107.0	\$954.9	\$5.03	\$15.10	3,834,800	15.4%	14.0%	2nd
Colorado	\$0.84	33rd	1/1/2005	235.4	\$195.9	\$4.61	\$8.35	656,800	14.6%	17.6%	19th
Connecticut	\$3.00	2nd	10/1/2009	166.0	\$329.5	\$7.27	\$14.31	430,200	21.1%	16.0%	8th
Delaware	\$1.60	18th	7/1/2009	115.3	\$116.9	\$5.23	\$4.09	118,700	20.2%	17.8%	22nd
Washington, DC	\$2.50	8th	10/1/2009	22.8	\$22.4	\$6.27	\$22.04	78,600	10.6%	16.4%	11th
Florida	\$1.339	24th	7/1/2009	1,238.5	\$405.1	\$5.34	\$10.14	2,506,700	14.3%	17.5%	18th
Georgia	\$0.37	47th	7/1/2003	588.2	\$211.1	\$4.29	\$9.02	1,391,600	18.6%	19.5%	32nd
Hawaii	\$2.60	5th	7/1/2009	56.5	\$101.6	\$6.97	\$10.81	154,400	9.7%	15.4%	5th
Idaho	\$0.57	42nd	6/1/2003	83.8	\$46.2	\$4.56	\$7.84	187,700	20.0%	16.9%	15th
Illinois	\$0.98	30th	7/1/2002	616.1	\$594.5	\$5.62	\$11.06	2,070,800	19.9%	21.3%	39th
Indiana	\$0.995	29th	7/1/2007	518.6	\$505.6	\$4.83	\$7.57	1,250,700	18.3%	26.1%	50th
Iowa	\$1.36	23rd	3/15/2007	172.1	\$229.5	\$5.18	\$8.04	430,500	18.9%	18.8%	29th
Kansas	\$0.79	35th	1/1/2003	143.4	\$112.6	\$4.74	\$11.66	376,100	20.6%	17.9%	23rd
Kentucky	\$0.60	40th	4/1/2009	601.9	\$177.8	\$4.01	\$5.07	825,000	26.0%	25.3%	49th
Louisiana	\$0.36	48th	7/1/2002	377.4	\$128.0	\$4.38	\$8.82	677,000	18.8%	20.5%	37th
Maine	\$2.00	11th	9/19/2005	72.7	\$143.8	\$6.17	\$11.61	189,500	14.0%	18.2%	24th
Maryland	\$2.00	11th	1/1/2008	243.0	\$340.5	\$6.15	\$13.92	639,600	16.8%	14.9%	4th
Massachusetts	\$2.51	7th	7/1/2008	277.9	\$418.7	\$6.89	\$19.49	816,400	17.7%	16.1%	9th
Michigan	\$2.00	11th	7/1/2004	528.0	\$1,040.1	\$6.05	\$10.44	1,553,000	18.0%	20.4%	36th
Minnesota	\$1.56	20th	8/1/2005	264.8	\$392.4	\$5.22	\$8.85	697,900	19.1%	17.6%	19th
Mississippi	\$0.68	37th	5/15/2009	273.1	\$45.8	\$4.75	\$8.37	493,000	19.2%	22.7%	45th
Missouri	\$0.17	50th	10/1/1993	588.6	\$97.2	\$4.08	\$7.61	1,122,500	23.8%	25.0%	48th

* 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*, 2008, reports of state cigarette tax increases, and media reports on tobacco company price changes, USDA Economic Research Service. The starting price per pack data have been slightly adjusted downward because *The Tax Burden on Tobacco* does not completely account for retailer-based discounts, promotions, and coupons.

State	Cigarette Tax Per Pack	National Rank (1 = high)	Date of Last State Tax Increase	FY 2008 Cigarette Pack Sales (millions)	FY 2008 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)
Montana	\$1.70	17th	1/1/2005	50.3	\$84.2	\$5.34	\$9.15	138,200	20.0%	18.5%	27th
Nebraska	\$0.64	38th	10/1/2002	112.1	\$70.4	\$4.45	\$9.64	245,900	22.3%	18.4%	26th
Nevada	\$0.80	34th	7/22/2003	158.8	\$126.5	\$4.75	\$8.92	430,900	13.6%	22.3%	43rd
New Hampshire	\$1.78	16th	7/1/2009	149.3	\$161.2	\$5.09	\$5.07	173,800	19.0%	17.0%	16th
New Jersey	\$2.70	4th	7/1/2009	297.0	\$763.4	\$7.02	\$15.63	981,900	15.8%	14.8%	3rd
New Mexico	\$0.91	31st	7/1/2003	67.0	\$60.7	\$4.85	\$14.00	287,400	24.2%	19.4%	30th
New York	\$2.75	3rd	6/3/2008	607.8	\$958.5	\$7.17	\$21.91	2,533,800	13.8%	16.8%	13th
North Carolina	\$0.45	44th	9/1/2009	668.0	\$228.8	\$4.36	\$7.18	1,458,500	19.0%	20.9%	38th
North Dakota	\$0.44	45th	7/1/1993	47.3	\$20.9	\$4.21	\$10.48	90,700	21.1%	18.2%	24th
Ohio	\$1.25	25th	7/1/2005	742.3	\$911.2	\$5.15	\$9.19	1,768,600	19.4%	20.2%	35th
Oklahoma	\$1.03	28th	1/1/2005	313.8	\$221.2	\$4.60	\$7.62	678,600	23.2%	24.8%	47th
Oregon	\$1.18	26th	1/1/2004	188.9	\$222.2	\$4.69	\$11.16	476,300	16.0%	16.3%	10th
Pennsylvania	\$1.60	18th	11/1/2009	763.7	\$1,014.8	\$5.36	\$11.53	2,072,800	17.5%	21.4%	40th
Rhode Island	\$3.46	1st	4/10/2009	46.1	\$112.1	\$7.55	\$13.24	143,000	15.1%	17.4%	17th
South Carolina	\$0.07	51st	7/1/1977	392.9	\$26.5	\$4.05	\$7.66	686,100	17.8%	20.1%	34th
South Dakota	\$1.53	21st	1/1/2007	39.4	\$57.2	\$5.15	\$9.47	106,600	24.7%	17.6%	19th
Tennessee	\$0.62	39th	7/1/2007	428.0	\$260.0	\$4.56	\$8.70	1,098,800	25.5%	23.2%	46th
Texas	\$1.41	22nd	1/1/2007	1,049.9	\$1,462.0	\$5.23	\$9.94	3,273,800	21.1%	18.6%	28th
Utah	\$0.695	36th	5/6/2002	82.8	\$55.3	\$4.72	\$7.71	173,500	7.9%	9.2%	1st
Vermont	\$2.24	9th	7/1/2009	32.0	\$56.0	\$6.47	\$10.05	82,700	18.2%	16.8%	13th
Virginia	\$0.30	49th	7/1/2005	567.5	\$166.2	\$4.33	\$6.27	981,000	15.5%	16.5%	12th
Washington	\$2.025	10th	7/1/2005	206.6	\$419.9	\$6.33	\$16.01	786,200	14.4%	15.7%	6th
West Virginia	\$0.55	43rd	5/1/2003	204.4	\$107.9	\$4.42	\$8.94	379,900	27.6%	26.6%	51st
Wisconsin	\$2.52	6th	7/1/2009	376.1	\$455.7	\$6.41	\$9.53	858,300	20.5%	19.9%	33rd
Wyoming	\$0.60	40th	7/1/2003	41.3	\$23.3	\$4.49	\$12.23	78,400	20.8%	19.4%	30th
USA/U.S. Gov't	\$1.01	///	4/1/2009	17.5 billion	\$6.9 billion	\$5.15	\$10.28	42.6million	20%	20.6%	///

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*, 2008. 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 11th grade only. WA data are for 10th 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), "State-Specific Secondhand Smoke Exposure and Current Cigarette Smoking Among Adults—United States, 2008," *MMWR* 58(44), November 13, 2009, <http://www.cdc.gov/mmwr/preview/mmwrhtml/mm5844a3.htm>; Nationwide rate from National Health Interview Survey (NHIS), 2008. 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; CO, MN, & OK has 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.