



**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	\$6.16	\$1.71	--	5.2%	\$0.32	\$2.02	--
Alabama	\$5.05	\$0.675	40th	4.0%	\$0.17	\$0.84	45th
Alaska	\$8.75	\$2.00	15th	0.0%	\$0.00	\$2.00	22nd
Arizona	\$7.08	\$2.00	15th	5.6%	\$0.38	\$2.38	17th
Arkansas	\$5.78	\$1.15	34th	6.5%	\$0.35	\$1.50	33rd
California	\$7.97	\$2.87	9th	8.25%	\$0.61	\$3.48	9th
Colorado	\$5.23	\$0.84	38th	2.9%	\$0.15	\$0.99	40th
Connecticut	\$9.16	\$3.90	3rd	6.35%	\$0.55	\$4.45	3rd
Delaware	\$5.94	\$2.10	14th	0.0%	\$0.00	\$2.10	20th
DC	\$7.75	\$2.50	13th	5.75%	\$0.42	\$2.92	12th
Florida	\$5.90	\$1.339	30th	6.0%	\$0.33	\$1.67	30th
Georgia	\$4.67	\$0.37	49th	5.0%	\$0.20	\$0.57	49th
Hawaii	\$9.00	\$3.20	5th	4.0%	\$0.35	\$3.55	7th
Idaho	\$5.08	\$0.57	45th	6.0%	\$0.29	\$0.86	43rd
Illinois	\$7.61	\$1.98	20th	6.25%	\$0.45	\$2.43	14th
Indiana	\$5.40	\$0.995	37th	7.0%	\$0.35	\$1.35	35th
Iowa	\$5.78	\$1.36	29th	6.0%	\$0.33	\$1.69	29th
Kansas	\$5.82	\$1.29	32nd	6.5%	\$0.35	\$1.64	31st
Kentucky	\$4.77	\$0.60	43rd	6.0%	\$0.27	\$0.87	42nd
Louisiana	\$5.81	\$1.08	35th	5.0%	\$0.28	\$1.36	34th
Maine	\$6.78	\$2.00	15th	5.5%	\$0.35	\$2.35	18th
Maryland	\$6.64	\$2.00	15th	6.0%	\$0.38	\$2.38	16th
Massachusetts	\$9.25	\$3.51	4th	6.25%	\$0.54	\$4.05	4th
Michigan	\$6.90	\$2.00	15th	6.0%	\$0.39	\$2.39	15th
Minnesota	\$8.26	\$3.04	7th	6.875%	\$0.550	\$3.59	5th
Mississippi	\$5.05	\$0.68	39th	7.0%	\$0.33	\$1.01	39th
Missouri	\$4.83	\$0.17	51st	4.725%	\$0.21	\$0.38	51st
Montana	\$5.91	\$1.70	23rd	0.0%	\$0.00	\$1.70	28th
Nebraska	\$5.03	\$0.64	41st	5.5%	\$0.26	\$0.90	41st
Nevada	\$6.49	\$1.80	21st	6.85%	\$0.42	\$2.22	19th
New Hampshire	\$6.23	\$1.78	22nd	0.0%	\$0.00	\$1.78	25th
New Jersey	\$7.44	\$2.70	10th	7.0%	\$0.49	\$3.19	10th
New Mexico	\$6.48	\$1.66	25th	5.5%	\$0.34	\$2.00	23rd
New York	\$10.44	\$4.35	1st	4.00%	\$0.40	\$4.75	2nd
North Carolina	\$4.64	\$0.45	47th	6.75%	\$0.29	\$0.74	47th
North Dakota	\$4.52	\$0.44	48th	5.0%	\$0.22	\$0.66	48th

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	\$6.12	\$1.60	26th	6.5%	\$0.37	\$1.97	24th
Oklahoma	\$5.55	\$1.03	36th	4.5%	\$0.00	\$1.03	37th
Oregon	\$5.75	\$1.32	31st	0.0%	\$0.00	\$1.32	36th
Pennsylvania	\$7.61	\$2.60	11th	6.0%	\$0.43	\$3.03	11th
Rhode Island	\$9.40	\$4.25	2nd	7.0%	\$0.61	\$4.86	1st
South Carolina	\$4.97	\$0.57	45th	6.0%	\$0.28	\$0.85	44th
South Dakota	\$6.37	\$1.53	27th	4.0%	\$0.25	\$1.78	26th
Tennessee	\$5.00	\$0.62	42nd	8.5%	\$0.39	\$1.01	38th
Texas	\$6.11	\$1.41	28th	6.25%	\$0.36	\$1.77	27th
Utah	\$6.36	\$1.70	23rd	5.95%	\$0.36	\$2.06	21st
Vermont	\$8.32	\$3.08	6th	6.0%	\$0.47	\$3.55	6th
Virginia	\$5.04	\$0.30	50th	5.3%	\$0.25	\$0.55	50th
Washington	\$8.00	\$3.025	8th	6.5%	\$0.49	\$3.51	8th
West Virginia	\$5.52	\$1.20	33rd	6.0%	\$0.31	\$1.51	32nd
Wisconsin	\$7.34	\$2.52	12th	5.0%	\$0.35	\$2.87	13th
Wyoming	\$5.05	\$0.60	43rd	4.0%	\$0.19	\$0.79	46th

Table shows state cigarette tax rates and the state average in effect as of September 1, 2017 (DE effective 9/1/17). The states in **red** have not increased their tax for at least 10 years (since 2007 or earlier). 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. Oklahoma has a state sales tax, but does not apply it to cigarettes; Minnesota and Washington, DC apply a per-pack sales tax at the wholesale level; 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). In the last several years, the major cigarette companies have increased their product prices by almost \$1.00 per pack.

Campaign for Tobacco-Free Kids, August 9, 2017 / Ann Boonn

Additional information on state cigarette taxes and the many benefits from increasing them is available at http://www.tobaccofreekids.org/facts_issues/fact_sheets/policies/tax/us_state_local/ and http://www.tobaccofreekids.org/what_we_do/state_local/taxes/.

Sources: Orzechowski & Walker, *Tax Burden on Tobacco*, 2015; media reports; state tax officials; U.S. Department of Agriculture, Economic Research Service.