



**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	\$5.95	\$1.46	--	5.2%	\$0.28	\$1.74	--
Alabama	\$4.74	\$0.425	47th	4.0%	\$0.17	\$0.59	47th
Alaska	\$7.28	\$2.00	11th	0.0%	\$0.00	\$2.00	16th
Arizona	\$6.73	\$2.00	11th	6.6%	\$0.42	\$2.42	11th
Arkansas	\$5.61	\$1.15	29th	6.0%	\$0.32	\$1.47	28th
California	\$5.71	\$0.87	33rd	7.25%	\$0.39	\$1.26	31st
Colorado	\$4.93	\$0.84	34th	2.9%	\$0.14	\$0.98	38th
Connecticut	\$8.18	\$3.40	3rd	6.35%	\$0.49	\$3.89	3rd
Delaware	\$5.47	\$1.60	20th	0.0%	\$0.00	\$1.60	25th
DC	\$7.66	\$2.50	10th	6.00%	\$0.43	\$2.93	9th
Florida	\$5.57	\$1.339	26th	6.0%	\$0.32	\$1.65	24th
Georgia	\$4.49	\$0.37	48th	5.0%	\$0.20	\$0.57	48th
Hawaii	\$9.27	\$3.20	4th	4.0%	\$0.36	\$3.56	4th
Idaho	\$4.79	\$0.57	42nd	6.0%	\$0.27	\$0.84	42nd
Illinois	\$6.19	\$0.98	32nd	6.25%	\$0.36	\$1.34	30th
Indiana	\$5.50	\$0.995	31st	7.0%	\$0.36	\$1.35	29th
Iowa	\$6.15	\$1.36	25th	6.0%	\$0.35	\$1.71	21st
Kansas	\$5.22	\$0.79	36th	6.3%	\$0.31	\$1.10	34th
Kentucky	\$4.52	\$0.60	40th	6.0%	\$0.26	\$0.86	40th
Louisiana	\$4.45	\$0.36	49th	4.0%	\$0.17	\$0.53	49th
Maine	\$6.67	\$2.00	11th	5.0%	\$0.32	\$2.32	14th
Maryland	\$6.32	\$2.00	11th	6.0%	\$0.36	\$2.36	12th
Massachusetts	\$7.75	\$2.51	9th	6.25%	\$0.46	\$2.97	8th
Michigan	\$6.31	\$2.00	11th	6.0%	\$0.36	\$2.36	13th
Minnesota	\$5.56	\$1.586	22nd	6.5%	\$0.00	\$1.59	26th
Mississippi	\$5.08	\$0.68	37th	7.0%	\$0.33	\$1.01	36th
Missouri	\$4.02	\$0.17	51st	4.725%	\$0.17	\$0.34	51st
Montana	\$6.14	\$1.70	16th	0.0%	\$0.00	\$1.70	22nd
Nebraska	\$5.20	\$0.64	38th	5.5%	\$0.27	\$0.91	39th
Nevada	\$5.04	\$0.80	35th	6.5%	\$0.31	\$1.11	33rd
New Hampshire	\$5.62	\$1.68	18th	0.0%	\$0.00	\$1.68	23rd
New Jersey	\$7.61	\$2.70	6th	7.0%	\$0.50	\$3.20	6th
New Mexico	\$5.98	\$1.66	19th	5.5%	\$0.31	\$1.97	17th
New York	\$10.14	\$4.35	1st	4.00%	\$0.39	\$4.74	1st
North Carolina	\$4.64	\$0.45	45th	6.75%	\$0.29	\$0.74	45th
North Dakota	\$4.51	\$0.44	46th	5.0%	\$0.21	\$0.65	46th

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Ohio	\$5.63	\$1.25	27th	6.0%	\$0.32	\$1.57	27th
Oklahoma	\$5.14	\$1.03	30th	4.5%	\$0.00	\$1.03	35th
Oregon	\$5.39	\$1.18	28th	0.0%	\$0.00	\$1.18	32nd
Pennsylvania	\$5.85	\$1.60	20th	6.0%	\$0.33	\$1.93	18th
Rhode Island	\$8.06	\$3.46	2nd	7.0%	\$0.53	\$3.99	2nd
South Carolina	\$4.89	\$0.57	42nd	6.0%	\$0.28	\$0.85	41st
South Dakota	\$6.23	\$1.53	23rd	4.0%	\$0.24	\$1.77	19th
Tennessee	\$4.98	\$0.62	39th	8.5%	\$0.39	\$1.01	37th
Texas	\$5.77	\$1.41	24th	6.25%	\$0.34	\$1.75	20th
Utah	\$6.12	\$1.70	16th	5.95%	\$0.34	\$2.04	15th
Vermont	\$7.51	\$2.62	7th	6.0%	\$0.42	\$3.04	7th
Virginia	\$4.61	\$0.30	50th	5.0%	\$0.22	\$0.52	50th
Washington	\$7.81	\$3.025	5th	6.5%	\$0.48	\$3.50	5th
West Virginia	\$4.59	\$0.55	44th	6.0%	\$0.26	\$0.81	43rd
Wisconsin	\$7.13	\$2.52	8th	5.0%	\$0.34	\$2.86	10th
Wyoming	\$4.95	\$0.60	40th	4.0%	\$0.19	\$0.79	44th

Table shows state cigarette tax rates in effect now or by August 1, 2011. The three states that have not initiated new cigarette increases since 1999 or much earlier are in **red**. 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. But Minnesota's and Oklahoma's sales tax do not apply to cigarettes at all; 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). Since the beginning of 1998, the major cigarette companies have increased the prices they charge by more than \$2.00 per pack (but Philip Morris cut its prices on some of its top brands in early 2003).

Campaign for Tobacco-Free Kids, January 6, 2012 / 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*, 2010; media reports; state tax officials; U.S. Department of Agriculture, Economic Research Service.