



TOP COMBINED STATE-LOCAL CIGARETTE TAX RATES (State plus County plus City)

Most counties and cities do not have their own cigarette tax rates, but there are major exceptions. More than 460 local jurisdictions have their own cigarette tax rates, bringing in more than half a *billion* dollars in annual revenue and working effectively to reduce smoking rates, especially among youth. The following are the highest cigarette tax jurisdictions taking all state and local cigarette taxes into consideration.

1. New York City (\$1.50 per pack) plus New York State (\$2.75)	\$4.25 per pack
2. Chicago (\$0.68) plus Cook County (\$2.00) plus Illinois (\$0.98)	\$3.66 per pack
3. Evanston (\$0.50) plus Cook County (\$2.00) plus Illinois (\$0.98)	\$3.48 per pack
4. Rhode Island (\$3.46), with no local cigarette taxes	\$3.46 per pack
5. Anchorage (\$1.452) plus Alaska (\$2.00)	\$3.452 per pack
6. Cicero (\$0.16) plus Cook County (\$2.00) plus Illinois (\$0.98)	\$3.14 per pack
7. Rosemont (\$0.05) plus Cook County (\$2.00) plus Illinois (\$0.98)	\$3.03 per pack
8. Barrow (\$1.00) plus Alaska (\$2.00)	\$3.00 per pack
9. Matanuska-Susitna Borough (\$1.00) plus Alaska (\$2.00)	\$3.00 per pack
10. Sitka (\$1.00) plus Alaska (\$2.00)	\$3.00 per pack
11. Juneau (\$1.00, effective 1/1/2010) plus Alaska (\$2.00)	\$3.00 per pack
12. Connecticut (\$3.00), with no local cigarette taxes	\$3.00 per pack
13. Cities with no tax in Cook County (\$2.00) plus Illinois (\$0.98)	\$2.98 per pack
14. New York state (\$2.75), excluding New York City	\$2.75 per pack
15. New Jersey (\$2.70), with no local cigarette taxes	\$2.70 per pack
16. Hawaii (\$2.60), with no local cigarette taxes	\$2.60 per pack
17. Wisconsin (\$2.52), with no local cigarette taxes	\$2.52 per pack
18. Massachusetts (\$2.51), with no local cigarette taxes	\$2.51 per pack
19. Washington, DC (\$2.50)	\$2.50 per pack
20. Vermont (\$2.24), with no local cigarette taxes	\$2.24 per pack
21. Puerto Rico (\$2.23), with no local cigarette taxes	\$2.23 per pack
22. Fairbanks (\$0.20) plus Alaska (\$2.00)	\$2.20 per pack
23. Washington (\$2.025), with no local cigarette taxes	\$2.025 per pack
24. Maine (\$2.00), with no local cigarette taxes	\$2.00 per pack
25. Michigan (\$2.00), with no local cigarette taxes	\$2.00 per pack
26. Arizona (\$2.00), with no local cigarette taxes	\$2.00 per pack
27. Alaska (\$2.00), excluding areas with local cigarette taxes	\$2.00 per pack
28. Maryland (\$2.00), with no local cigarette taxes	\$2.00 per pack
29. New Hampshire (\$1.78), with no local cigarette taxes	\$1.78 per pack
30. U.S. Territory Northern Marianas (\$1.75), with no local cigarette taxes	\$1.75 per pack
31. Montana (\$1.70), with no local cigarette taxes	\$1.70 per pack
32. Delaware (\$1.60), with no local cigarette taxes	\$1.60 per pack
33. Pennsylvania (\$1.60), with no local cigarette taxes	\$1.60 per pack
34. Cuyahoga County (\$0.345) plus Ohio (\$1.25)	\$1.595 per pack
35. Minnesota (\$1.56), with no local cigarette taxes	\$1.56 per pack
36. South Dakota (\$1.53), with no local cigarette taxes	\$1.53 per pack
37. Texas (\$1.41), with no local cigarette taxes	\$1.41 per pack
38. Iowa (\$1.36), with no local cigarette taxes	\$1.36 per pack
39. Florida (\$1.339), with no local cigarette taxes	\$1.339 per pack

These combined cigarette tax rates do not include the federal cigarette tax (\$1.01 per pack) or any state or local sales taxes that apply to cigarettes. U.S. Centers for Disease Control & Prevention estimates show that total smoking-caused health costs and lost productivity totals more than \$10.28 per pack nationwide. The average state cigarette tax is now \$1.34 per pack. New York City is the only locality with its own cigarette tax in New York State. Anchorage's and Matanuska-Susitna Borough's cigarette tax rates are annually adjusted for inflation; Fairbanks' tax is actually 8 percent of wholesale price (about 20¢ per pack). Currently, no other unlisted Alaska or Ohio localities have their own tax.

Alabama (42.5¢ per pack) has 240 cities and 46 counties with their own low cigarette taxes; Missouri (17¢) has 120 cities and 2 counties; Tennessee (20¢ per pack) has one city; and Virginia (30¢), has 50 cities and 2 counties with local tax rates ranging from two to 70¢, with the highest combined rate of \$1.05 per pack in Falls Church, VA. Because of the low cigarette tax rates in these states, their highest state-plus-local rates are still lower than many other states' cigarette taxes. Some states prohibit local cigarette tax rates or limit the maximum amounts.

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