



## 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 600 local jurisdictions have their own cigarette tax rates, bringing in more than \$470 million 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. Chicago (\$1.18) plus Cook County (\$3.00) plus Illinois (\$1.98)	\$6.16 per pack
2. New York City (\$1.50 per pack) plus New York State (\$4.35)	\$5.85 per pack
3. Evanston (\$0.50) plus Cook County (\$3.00) plus Illinois (\$1.98)	\$5.48 per pack
4. Cicero (\$0.16) plus Cook County (\$3.00) plus Illinois (\$1.98)	\$5.14 per pack
5. Juneau (\$3.00) plus Alaska (\$2.00)	\$5.00 per pack
6. Cities with no tax in Cook County (\$3.00) plus Illinois (\$1.98)	\$4.98 per pack
7. Sitka (\$2.462) plus Alaska (\$2.00)	\$4.462 per pack
8. Philadelphia (\$2.00) plus Pennsylvania (\$2.60)	\$4.60 per pack
9. Anchorage (\$2.39) plus Alaska (\$2.00)	\$4.39 per pack
10. New York state (\$4.35), excluding New York City	\$4.35 per pack
11. Matanuska-Susitna Borough (\$2.28) plus Alaska (\$2.00)	\$4.28 per pack
12. Bethel (\$2.21) plus Alaska (\$2.00)	\$4.21 per pack
13. Kotzebue (\$2.20) plus Alaska (\$2.00)	\$4.20 per pack
14. Petersburg (\$2.00) plus Alaska (\$2.00)	\$4.00 per pack
15. Connecticut (\$3.90), with no local cigarette taxes	\$3.90 per pack
16. Rhode Island (\$3.75), with no local cigarette taxes	\$3.75 per pack
17. Massachusetts (\$3.51), with no local cigarette taxes	\$3.51 per pack
18. Hawaii (\$3.20), with no local cigarette taxes	\$3.20 per pack
19. Vermont (\$3.08), with no local cigarette taxes	\$3.08 per pack
20. Minnesota (\$3.04), with no local cigarette taxes	\$3.04 per pack
21. Washington (\$3.025), with no local cigarette taxes	\$3.025 per pack
22. Barrow (\$1.00) plus Alaska (\$2.00)	\$3.00 per pack
23. California (\$2.87), with no local cigarette excise taxes	\$2.87 per pack
24. New Jersey (\$2.70), with no local cigarette taxes	\$2.70 per pack
25. Pennsylvania (\$2.60), excluding Philadelphia	\$2.60 per pack
26. Wisconsin (\$2.52), with no local cigarette taxes	\$2.52 per pack
27. Washington, DC (\$2.50)	\$2.50 per pack
28. Fairbanks (\$0.32) plus Alaska (\$2.00)	\$2.32 per pack
29. Maine (\$2.00), with no local cigarette taxes	\$2.00 per pack
30. Michigan (\$2.00), with no local cigarette taxes	\$2.00 per pack
31. Arizona (\$2.00), with no local cigarette taxes	\$2.00 per pack
32. Alaska (\$2.00), excluding areas with local cigarette taxes	\$2.00 per pack
33. Maryland (\$2.00), with no local cigarette taxes	\$2.00 per pack
34. Illinois (\$1.98), excluding areas with local cigarette taxes	\$1.98 per pack
35. Cuyahoga County (\$0.345) plus Ohio (\$1.60)	\$1.945 per pack

The table shows state cigarette excise tax rates in effect as of April 1, 2017 (MN effective 1/1/17; CA effective 4/1/17). 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. Nationally, estimated smoking-caused health costs and lost productivity totals \$19.16 per pack. The average state cigarette tax rate, not including local tax rates, is \$1.69 per pack.

New York City is the only locality with its own cigarette tax in New York State. Philadelphia is the only locality with its own cigarette tax in Pennsylvania. In Alaska, the taxes in Anchorage, Bethel, Sitka, Kotzebue, Petersburg and Matanuska-Susitna Borough are annually adjusted for inflation; Fairbanks' cigarette tax is 8 percent of wholesale price (about 32 cents per pack); North Pole's cigarette tax is 10 percent of the wholesale price (about 41 cents per pack); and two additional Alaskan cities, Aniak and St. Mary's, have their own cigarette tax. Alabama (67.5¢ per pack) has 343 cities and 54 counties with their own low cigarette taxes; Missouri (17¢) has 128 cities and 2 counties; Ohio (\$1.60) has one county; and Virginia (30¢), has 96 cities and 2 counties with local tax rates ranging from four cents to \$1.15, with the highest combined rate of \$1.45 per pack in Alexandria. San Francisco charges a 25-cent per pack litter fee in addition to the state excise tax, but localities in CA cannot impose local cigarette excise taxes. Because of the low cigarette tax in some states, their highest state-plus-local rates can still be lower than many other states' cigarette taxes. Some states prohibit local cigarette tax rates or limit the maximum rates.

Sources: Orzechowski & Walker, *Tax Burden on Tobacco*, 2015; media reports; state and local tax officials.

**Campaign for Tobacco-Free Kids, November 17, 2016 / Ann Boonn**

1400 I Street NW · Suite 1200 · Washington, DC 20005  
Phone (202) 296-5469 · Fax (202) 296-5427 · [www.tobaccofreekids.org](http://www.tobaccofreekids.org)