



**CIGARETTE TAX INCREASES BY STATE PER YEAR 2000-2011**  
(As of June 28, 2011)

**Current Overall States' Cigarette Tax Average: \$1.46 per pack**  
**Current Tobacco States' Cigarette Tax Average<sup>1</sup>: 48.5 cents per pack**  
**Current Non-Tobacco States' Cigarette Tax Average: \$1.59 per pack**

Year	State	Effective Date of Increase	Amount of Increase	Tax Rate After Increase
<b>2011</b>	Connecticut	7/1/11	40 cents	\$3.40
	Hawaii	7/1/11	20 cents	\$3.20
	New Hampshire	7/1/11	-10 cents	\$1.68
	Vermont	7/1/11	38 cents	\$2.62
<b>2010</b>	Guam	4/6/10	\$2.00	\$3.00
	Hawaii	7/1/10	40 cents	\$3.00
	New Mexico	7/1/10	75 cents	\$1.66
	New York	7/1/10	\$1.60	\$4.35
	South Carolina	7/1/10	50 cents	57 cents
	Utah	7/1/10	\$1.005	\$1.70
	Washington	5/1/10	\$1.00	\$3.025
	<b>2009</b>	Arkansas	3/1/09	56 cents
Connecticut		10/1/09	\$1.00	\$3.00
Delaware		8/1/09	45 cents	\$1.60
Washington, DC		10/1/09	50 cents	\$2.50
Florida		7/1/09	\$1.00	\$1.339
Hawaii		7/1/09	60 cents	\$2.60
Kentucky		4/1/09	30 cents	60 cents
Mississippi		5/15/09	50 cents	68 cents
New Hampshire		7/1/09	45 cents	\$1.78
New Jersey		7/1/09	12.5 cents	\$2.70
North Carolina		9/1/09	10 cents	45 cents
Pennsylvania		11/1/09	25 cents	\$1.60
Puerto Rico		6/1/09	\$1.00	\$2.23
Rhode Island		4/10/09	\$1.00	\$3.46
Vermont		7/1/09	25 cents	\$2.24
Wisconsin		9/1/09	75 cents	\$2.52
<b>2008</b>	Washington, DC	10/1/08	\$1.00	\$2.00
	Hawaii	9/30/08	20 cents	\$2.00
	Maryland	1/1/08	\$1.00	\$2.00
	Massachusetts	7/1/08	\$1.00	\$2.51
	New Hampshire	10/15/08	25 cents	\$1.33
	New York	6/3/08	\$1.25	\$2.75
	Wisconsin	1/1/08	\$1.00	\$1.77
	Vermont	7/1/08	20 cents	\$1.99
	<b>2007</b>	Alaska	7/1/07	20 cents
Connecticut		7/1/07	49 cents	\$2.00
Delaware		7/31/07	60 cents	\$1.15
Hawaii		9/30/07	20 cents	\$1.80
Iowa		3/15/07	\$1.00	\$1.36
Indiana		7/1/07	44 cents	99.5 cents
New Hampshire		7/1/07	28 cents	\$1.08
South Dakota		1/1/07	\$1.00	\$1.53
Tennessee		7/1/07	42 cents	62 cents
Texas		1/1/07	\$1.00	\$1.41
<b>2006</b>		Alaska	7/1/06	20 cents
	Arizona	12/8/06	82 cents	\$2.00

<sup>1</sup> Part of a multi-year series of cigarette tax increases all passed into law at the same time.

Year	State	Effective Date of Increase	Amount of Increase	Tax Rate After Increase
<b>2006 (cont'd)</b>	Hawaii	9/30/06	20 cents	\$1.60
	New Jersey	7/15/06	17.5 cents	\$2.575
	North Carolina	7/1/06	5 cents	35 cents
	Vermont	7/1/06	60 cents	\$1.79
<b>2005</b>	Alaska	1/1/05	60 cents	\$1.60
	Colorado	1/1/05	64 cents	84 cents
	Kentucky	6/1/05	27 cents	30 cents
	Maine	9/19/05	\$1.00	\$2.00
	Minnesota	8/1/05	75 cents	\$1.23
	Montana	1/1/05	\$1.00	\$1.70
	New Hampshire	7/1/05	28 cents	80 cents
	North Carolina	9/1/05	25 cents	30 cents
	Ohio	7/1/05	70 cents	\$1.25
	Oklahoma	1/1/05	80 cents	\$1.03
	Virginia	7/1/05	10 cents	30 cents
Washington	7/1/05	60 cents	\$2.025	
<b>2004</b>	Alabama	5/18/04	26 cents	42.5 cents
	Hawaii	7/1/04	10 cents	\$1.40
	Michigan	7/1/04	75 cents	\$2.00
	New Jersey	7/1/04	35 cents	\$2.40
	Oregon <sup>2</sup>	1/1/04	-10 cents	\$1.18
	Pennsylvania	1/7/04	35 cents	\$1.35
	Rhode Island	7/1/04	75 cents	\$2.46
	Virginia	9/1/04	17.5 cents	20 cents
<b>2003</b>	Arkansas	6/1/03	25 cents	59 cents
	Connecticut	3/15/03	40 cents	\$1.51
	Delaware	8/1/03	31 cents	55 cents
	District of Columbia	1/1/03	35 cents	\$1.00
	Georgia	7/1/03	25 cents	37 cents
	Hawaii	7/1/03	10 cents	\$1.30
	Idaho	6/1/03	29 cents	57 cents
	Kansas	1/1/03	9 cents	79 cents
	Montana	5/1/03	52 cents	70 cents
	Nevada	7/22/03	45 cents	80 cents
	New Jersey	7/1/03	55 cents	\$2.05
	New Mexico	7/1/03	70 cents	91 cents
	Rhode Island	7/1/03	39 cents	\$1.71
	South Dakota	3/24/03	20 cents	53 cents
	Vermont	7/1/03	26 cents	\$1.19
	West Virginia	5/1/03	38 cents	55 cents
	Wyoming	7/1/03	48 cents	60 cents
Guam	5/1/03	93 cents	\$1.75	
<b>2002</b>	Arizona	11/26/02	60 cents	\$1.18
	Connecticut	4/3/02	61 cents	\$1.11
	Hawaii	7/1/02	20 cents	\$1.20
	Illinois	7/1/02	40 cents	98 cents
	Indiana	7/1/02	40 cents	55.5 cents
	Kansas	7/1/02	46 cents	70 cents
	Louisiana	7/1/02	12 cents	36 cents
	Maryland	6/1/02	34 cents	\$1.00
	Massachusetts	7/24/02	75 cents	\$1.51
	Michigan	8/1/02	50 cents	\$1.25
	Nebraska	10/1/02	30 cents	64 cents
	New Jersey	7/1/02	70 cents	\$1.50
	New York	4/3/02	39 cents	\$1.50
	Ohio	7/1/02	31 cents	55 cents
	Oregon	11/1/02	60 cents	\$1.28
	Pennsylvania	7/15/02	69 cents	\$1.00
	Rhode Island	7/1/02	32 cents	\$1.32
Tennessee	7/15/02	8 cents	20 cents	

Year	State	Effective Date of Increase	Amount of Increase	Tax Rate After Increase
<b>2002 (cont'd)</b>	Utah	5/6/02	18 cents	69.5 cents
	Vermont	7/1/02	49 cents	93 cents
	Washington	1/1/02	60 cents	\$1.425
	Puerto Rico	5/16/02	40 cents	\$1.23
<b>2001</b>	Arkansas	7/1/01	2.5 cents	34 cents
	Maine	10/1/01	26 cents	\$1.00
	Rhode Island	7/1/01	29 cents	\$1.00
	Wisconsin	10/1/01	18 cents	77 cents
<b>2000</b>	Louisiana	7/1/00	4 cents	24 cents
	New York	3/1/00	55 cents	\$1.11

<sup>1</sup> Tobacco States include GA, KY, NC, SC, TN, and VA.

<sup>2</sup> Decrease was automatic termination of temporary 10-cent increase, pursuant to law passed in prior year.

Since the beginning of 2000, 47 states and the District of Columbia have passed more than 110 state cigarette tax increases. One state (NY) has a cigarette tax rate higher than \$4.00 per pack, five states and Guam have cigarette tax rates of \$3.00 or more, 14 states, DC, Guam, and Puerto Rico have cigarette tax rates of \$2.00 per pack or more, and 29 states, DC, Guam, and Puerto Rico now have tax rates of \$1.00 per pack or more. The federal cigarette tax rate is \$1.01 per pack.

Not reflected above are tax increases in U.S. territories or local governments – e.g., in 2002, NYC raised its cigarette tax by \$1.42 to \$1.50 per pack; Cook County, IL, which includes Chicago, increased its cigarette tax from 18 cents to \$1.00 per pack in 2004, and then by an additional \$1.00 in 2006, bringing its tax rate to \$2.00; and in 2005, Chicago raised its own cigarette tax from 16 to 48 cents per pack, and then by an additional 20 cents in 2006, bringing its tax rate to 68 cents – with the total state-local tax rate in Chicago now \$3.66 per pack. Three of the tax increases implemented in 2002 (AZ, OR, WA), three tax increases in 2005 (CO, MT, OK), and AZ's tax increases in 2006 and SD's tax increase in 2007 were passed by state voters. In many cases, the tax increases were proposed and supported by the state's governors, with strong bipartisan support.

**Sources:** Orzechowski & Walker, *Tax Burden on Tobacco*, 2010 [industry-funded annual report]. News clips.