



## LOCAL GOVERNMENT CIGARETTE TAX RATES & FEES

Most counties and cities do not have their own cigarette tax rates because they are prohibited by state law, but there are major exceptions. More than 680 local jurisdictions nationwide have their own cigarette tax rates or fees, bringing over \$350 million in annual revenue and working effectively to reduce smoking rates, especially among youth, and to decrease smoking-caused death, disease, and costs. The following are some examples of local jurisdictions with cigarette taxes, listed by highest local rate.

City/County (Partial List)	Local Cigarette Tax (Per Pack)	State Cigarette Tax (Per Pack)	Total State + Local Tax (Per Pack)
Glenwood Springs, Colorado	\$4.00	\$1.94	\$5.94
Eagle County, Colorado	\$4.00	\$1.94	\$5.94
Summit County, Colorado	\$4.00	\$1.94	\$5.94
Carbondale, Colorado	\$4.00	\$1.94	\$5.94
New Castle, Colorado	\$3.50*	\$1.94	\$5.44
Aspen, Colorado	\$3.50*	\$1.94	\$5.44
Pitkin County, Colorado	\$3.30*	\$1.94	\$5.24
Juneau, Alaska	\$3.00	\$2.00	\$5.00
Kodiak Island Borough, Alaska	\$3.00	\$2.00	\$5.00
Avon, Colorado	\$3.00	\$1.94	\$3.84
Crested Butte, Colorado	\$3.00	\$1.94	\$4.94
Vail, Colorado	\$3.00	\$1.94	\$4.94
Cook County, Illinois	\$3.00	\$2.98	\$5.98†
Sitka, Alaska	\$2.784	\$2.00	\$4.784
Anchorage, Alaska	\$2.70	\$2.00	\$4.70
Matanuska-Susitna Borough, Alaska	\$2.56	\$2.00	\$4.56
Petersburg Borough, Alaska	\$2.38	\$2.00	\$4.38
Bethel, Alaska	\$2.21	\$2.00	\$4.21
Kotzebue, Alaska	\$2.20	\$2.00	\$4.20
Philadelphia, Pennsylvania	\$2.00	\$2.60	\$4.60
Basalt, Colorado	\$2.00	\$1.94	\$3.94
Haines, Alaska	\$2.00	\$2.00	\$4.00
Ketchikan, Alaska	\$2.00	\$2.00	\$4.00
Kodiak Island Borough, Alaska	\$2.00	\$2.00	\$4.00
Northwest Arctic Borough, Alaska	\$2.00	\$2.00	\$4.00
Unalaska, Alaska	\$2.00	\$2.00	\$4.00
Utqiagvik (formerly Barrow), Alaska	\$2.00	\$2.00	\$4.00
New York City, New York	\$1.50	\$5.35	\$6.85
Fairbanks city, Alaska	\$1.32	\$2.00	\$3.32
Alexandria, Virginia	\$1.26	\$0.60	\$1.86
San Francisco, California	\$1.50‡	\$2.87	\$4.37
Chicago, Illinois	\$1.18	\$2.98	\$7.16§
Aniak, Alaska	\$1.00	\$2.00	\$3.00
Fairfax, Virginia	\$0.85	\$0.60	\$1.45
Newport News, Virginia	\$0.85	\$0.60	\$1.45
Hampton, Virginia	\$0.85	\$0.60	\$1.45
Falls Church, Virginia	\$0.85	\$0.60	\$1.45
Vienna, Virginia	\$0.85	\$0.60	\$1.45
Dumfries, Virginia	\$0.75	\$0.60	\$1.35
Haymarket, Virginia	\$0.75	\$0.60	\$1.35
Leesburg, Virginia	\$0.75	\$0.60	\$1.35
Norfolk, Virginia	\$0.75	\$0.60	\$1.35
Herndon, Virginia	\$0.75	\$0.60	\$1.35

\* Local tax rate increases by 10 cents each January until it reaches \$4.00 per pack.

† In Chicago (\$1.18 per pack), Evanston (\$0.50), and other cities in Cook County, the total state-local tax is higher.

‡ Cigarette Litter Abatement Fee to pay for cigarette litter cleanup. State law prohibits San Francisco from implementing a local cigarette tax.

§ Includes Cook County tax (\$3.00).

City/County (Partial List)	Local Cigarette Tax (Per Pack)	State Cigarette Tax (Per Pack)	Total State + Local Tax (Per Pack)
Suffolk, Virginia	\$0.75	\$0.60	\$1.35
Virginia Beach, Virginia	\$0.75	\$0.60	\$1.35
Purcellville, Virginia	\$0.75	\$0.60	\$1.35
Manassas Park, Virginia	\$0.75	\$0.60	\$1.35

The table shows state and local cigarette excise tax rates in effect on January 1, 2024, but does not list all localities with their own cigarette tax or fee. For instance, overall, Alabama (67.5 cents per pack) has 306 cities and 53 counties with their own cigarette taxes. Two additional cities in Illinois (84 cents per pack) have their own cigarette taxes. Missouri (17 cents per pack) has 128 cities and two counties with their own cigarette taxes. Ohio (\$1.60 per pack) has one county with its own tax, Cuyahoga County (34.5 cents per pack). Virginia (60 cents per pack) has 121 cities and 32 counties with their own cigarette taxes. 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. There are at least 20 local taxes in Alaska, some of which are adjusted for inflation annually and some of which are collected as a percent of wholesale price.

Some localities also impose a tax on non-cigarette tobacco products. Some states prohibit localities from having their own tobacco tax rates or limit the maximum amounts. Some of these tax rates have passed through legislation, while others, notably the large tax rates in some Colorado jurisdictions, passed through local ballot initiatives.

The combined cigarette tax rates in the table do not include the federal cigarette tax of \$1.01 per pack or any state or local sales taxes that apply to cigarettes.

Nationally, estimated smoking-caused health care costs total \$20.52 per pack.

The average state cigarette tax rate, not including local tax rates, is \$1.93 per pack and the highest state-only rates are New York (\$5.35 per pack) and Connecticut (\$4.35 per pack), while Washington, DC is at \$4.50 per pack. Currently, 37 states, DC, Puerto Rico, Northern Mariana Islands, and Guam have cigarette tax rates of \$1.00 per pack or higher; 22 states, DC, Puerto Rico, Northern Mariana Islands, and Guam have cigarette tax rates of \$2.00 per pack or higher; ten states, DC, Puerto Rico, Northern Mariana Islands, and Guam have cigarette tax rates of \$3.00 per pack or higher; three states, DC, Puerto Rico, and Guam have cigarette tax rates of \$4.00 per pack or higher; and New York and Puerto Rico have cigarette tax rates higher than \$5.00.

***Campaign for Tobacco-Free Kids, December 26, 2023 / Ann Boonn***

Sources: Orzechowski & Walker, *Tax Burden on Tobacco*, 2022; media reports; state and local tax officials.

**More information on cigarette taxes and the many public health and economic benefits from increasing them is available at <https://tobaccofreekids.org/fact-sheets/tobacco-control-policies/tobacco-taxes>.**