



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 600 local jurisdictions nationwide have their own cigarette tax rates or fees, bringing in more than \$470 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 tax rates, listed by highest local tax rate.

City/County (Partial List)	Local Cigarette Tax (Per Pack)	State Cigarette Tax (Per Pack)	Total State + Local Tax (Per Pack)
Cook County, Illinois	\$3.00	\$1.98	\$4.98 ¹
Juneau, Alaska	\$3.00	\$2.00	\$5.00
Philadelphia, Pennsylvania	\$2.00	\$2.60	\$4.60
Sitka, Alaska	\$2.462	\$2.00	\$4.462
Anchorage, Alaska	\$2.39	\$2.00	\$4.39
Matanuska-Susitna Borough, Alaska	\$2.28	\$2.00	\$4.28
Bethel, Alaska	\$2.21	\$2.00	\$4.21
Kotzebue, Alaska	\$2.20	\$2.00	\$4.20
Petersburg, Alaska	\$2.00	\$2.00	\$4.00
New York City, New York	\$1.50	\$4.35	\$5.85
Chicago, Illinois	\$1.18	\$1.98	\$6.16
Alexandria, Virginia	\$1.15	\$0.30	\$1.45
Barrow, Alaska	\$1.00	\$2.00	\$3.00
Aniak, Alaska	\$1.00	\$2.00	\$3.00
Fairfax, Virginia	\$0.85	\$0.30	\$1.15
Newport News, Virginia	\$0.85	\$0.30	\$1.15
Hampton, Virginia	\$0.85	\$0.30	\$1.15
Falls Church, Virginia	\$0.75	\$0.30	\$1.05
Haymarket, Virginia	\$0.75	\$0.30	\$1.05
Leesburg, Virginia	\$0.75	\$0.30	\$1.05
Vienna, Virginia	\$0.75	\$0.30	\$1.05
Norfolk, Virginia	\$0.75	\$0.30	\$1.05
Herndon, Virginia	\$0.75	\$0.30	\$1.05
Suffolk, Virginia	\$0.75	\$0.30	\$1.05
Virginia Beach, Virginia	\$0.75	\$0.30	\$1.05
Purcellville, Virginia	\$0.65	\$0.30	\$0.95
Manassas, Virginia	\$0.65	\$0.30	\$0.95
Portsmouth, Virginia	\$0.60	\$0.30	\$0.90
Dumfries, Virginia	\$0.55	\$0.30	\$0.85
Charlottesville, Virginia	\$0.55	\$0.30	\$0.85
Middleburg, Virginia	\$0.55	\$0.30	\$0.85
Roanoke, Virginia	\$0.54	\$0.30	\$0.84
Chesapeake, Virginia	\$0.50	\$0.30	\$0.80
Franklin, Virginia	\$0.50	\$0.30	\$0.80
Manassas Park, Virginia	\$0.50	\$0.30	\$0.80
Evanston, Illinois	\$0.50	\$1.98	\$5.48
Salem, Virginia	\$0.45	\$0.30	\$0.75
North Pole, Alaska	\$0.41	\$2.00	\$2.41
Christiansburg, Virginia	\$0.40	\$0.30	\$0.70
Lovettsville, Virginia	\$0.40	\$0.30	\$0.70
Mount Jackson, Virginia	\$0.40	\$0.30	\$0.70
Cuyahoga County, Ohio	\$0.345	\$1.60	\$1.945
San Francisco, California	\$0.20 ²	\$2.87	\$3.07

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

¹ In Chicago (\$1.18 per pack), Evanston (\$0.50), and other cities in Cook County, the total state-local tax is higher.

² Regulatory fee, not tax, to pay for cigarette litter cleanup. State law prohibits San Francisco from implementing a local cigarette tax.

The table does not list all localities with their own cigarette tax or fee. Overall, Alabama (67.5 cents per pack) has 343 cities and 54 counties with their own cigarette taxes. Not listed in the above table, Cicero, IL, has its own cigarette tax rate at 16 cents per pack. Missouri (17 cents per pack) has 128 cities and two counties. Ohio (\$1.60 per pack) has one county with its own tax, Cuyahoga County (34.5 cents per pack). Virginia (30 cents per pack) has 96 cities and two 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. 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.

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 costs and lost productivity totals \$19.16 per pack.

Some states prohibit localities from having their own cigarette tax rates or limit the maximum amounts.

Including all the state tax rates that are in effect as of April 1, 2017 (MN effective 1/1/17; CA effective 4/1/17), the average state cigarette tax rate is \$1.69 per pack and the highest state-only rate is New York (\$4.35 per pack). Currently, 35 states, DC, Puerto Rico, the Northern Marianas, and Guam have cigarette tax rates of \$1.00 per pack or higher; 17 states, DC, Puerto Rico, and Guam have cigarette tax rates of \$2.00 per pack or higher; eight states, Puerto Rico, and Guam have cigarette tax rates of \$3.00 per pack or higher; and one state (NY) has a cigarette tax rate more than \$4.00 per pack.

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

More information on cigarette taxes and the many public health and economic benefits from increasing them is available at http://www.tobaccofreekids.org/facts_issues/fact_sheets/policies/tax/us_state_local/.