



## STATE CIGARETTE TAX RATES & RANK, DATE OF LAST INCREASE, ANNUAL PACK SALES & REVENUES, AND RELATED DATA

48 states and the District of Columbia have implemented or passed 133 cigarette tax rate increases since January 1, 2002, with 34 of those states and DC passing more than one increase during that time period. The states in red last increased their tax in 2008 or earlier. As time passes, inflation erodes the real value of state tobacco tax rates and revenues, as they account for increasingly small portions of the total retail price of a pack of cigarettes. Cigarette tax increases can quickly restore state tobacco tax revenues to historical levels or higher – while also reducing state smoking levels and related costs and saving lives.

### Average State Cigarette Tax: \$1.73 per pack\*

State	Cigarette Tax Per Pack	National Rank (1 = high)	Date of Last State Tax Increase	FY 2017 Cigarette Pack Sales (millions)	FY 2017 Cigarette Tax Revenue (millions)	Retail Price Per Pack With All Taxes	State Smoking Costs Per Pack Sold	Youth Smoking Rate	Adult Smoking Rate	Adult Smoking Rank (1=low)
<i>All State Avg/Total</i>	\$1.73*	///	///	12.3 billion	\$16.9 billion	\$6.34	\$19.16	8.0%	15.5%	///
Alabama	\$0.675	41st	10/1/2015	282.5	\$179.8	\$5.36	\$10.87	14.0%	21.5%	43rd
<b>Alaska</b>	<b>\$2.00</b>	<b>15th</b>	<b>7/1/2007</b>	24.4	\$48.5	\$8.67	\$9.56	11.1%	19.0%	35th
<b>Arizona</b>	<b>\$2.00</b>	<b>15th</b>	<b>12/8/2006</b>	156.1	\$288.4	\$6.95	\$14.17	10.1%	14.7%	13th
Arkansas	\$1.15	34th	3/1/2009	156.5	\$170.5	\$5.85	\$11.69	15.7%	23.6%	49th
California	\$2.87	9th	4/1/2017	804.5	\$950.6	\$7.86	\$18.29	4.3%	11.0%	2nd
<b>Colorado</b>	<b>\$0.84</b>	<b>39th</b>	<b>1/1/2005</b>	191	\$158.9	\$5.35	\$10.11	8.6%	15.6%	18th
Connecticut	\$4.35	1st	12/1/2017	94.6	\$367.3	\$9.61	\$17.32	10.3%	13.4%	4th
Delaware	\$2.10	14th	9/1/2017	69.1	\$108.6	\$6.29	\$4.94	9.9%	17.7%	28th
Washington, DC	\$2.50	13th	10/1/2009	9	\$25.7	\$7.99	\$26.70	12.5%	14.7%	13th
Florida	\$1.339	30th	7/1/2009	837.1	\$1,098.9	\$5.82	\$12.28	4.2%	15.5%	17th
<b>Georgia</b>	<b>\$0.37</b>	<b>49th</b>	<b>7/1/2003</b>	470.2	\$170.6	\$4.89	\$10.93	12.8%	17.9%	29th
Hawaii	\$3.20	5th	7/1/2011	35.9	\$114.9	\$9.15	\$13.09	9.7%	13.1%	3rd
<b>Idaho</b>	<b>\$0.57</b>	<b>45th</b>	<b>6/1/2003</b>	65.6	\$36.2	\$5.27	\$9.51	9.7%	14.5%	12th
Illinois	\$1.98	20th	6/24/2012	393.3	\$762.4	\$7.69	\$13.40	10.1%	15.8%	19th
<b>Indiana</b>	<b>\$0.995</b>	<b>38th</b>	<b>7/1/2007</b>	406.2	\$397.9	\$5.79	\$9.16	8.7%	21.1%	42nd
<b>Iowa</b>	<b>\$1.36</b>	<b>29th</b>	<b>3/15/2007</b>	141.1	\$188.3	\$6.19	\$9.74	7.1%	16.7%	23rd
Kansas	\$1.29	32nd	7/1/2015	100.3	\$132.9	\$6.06	\$14.12	10.2%	17.2%	27th
Kentucky	\$1.10	35th	7/1/2018	379.9	\$226.9	\$5.65	\$6.14	16.9%	24.5%	50th
Louisiana	\$1.08	36th	4/1/2016	269.6	\$276.8	\$5.70	\$10.68	12.1%	22.8%	48th
<b>Maine</b>	<b>\$2.00</b>	<b>15th</b>	<b>9/19/2005</b>	66.1	\$130.2	\$6.96	\$14.05	11.2%	19.8%	38th
<b>Maryland</b>	<b>\$2.00</b>	<b>15th</b>	<b>1/1/2008</b>	175.6	\$346.9	\$6.93	\$16.85	8.7%	13.7%	6th
Massachusetts	\$3.51	4th	7/31/2013	165.3	\$578.9	\$9.43	\$23.61	7.7%	13.6%	5th
<b>Michigan</b>	<b>\$2.00</b>	<b>15th</b>	<b>7/1/2004</b>	441.0	\$868.8	\$6.74	\$12.65	10.0%	20.4%	41st
Minnesota	\$3.04	7th	1/1/2017	156.5	\$556.8	\$8.89	\$10.72	9.6%	15.2%	15th
Mississippi	\$0.68	40th	5/15/2009	177.5	\$115.1	\$5.13	\$10.14	15.2%	22.7%	47th
<b>Missouri</b>	<b>\$0.17</b>	<b>51st</b>	<b>10/1/1993</b>	484.4	\$79.9	\$4.56	\$9.22	11.0%	22.1%	44th
<b>Montana</b>	<b>\$1.70</b>	<b>23rd</b>	<b>1/1/2005</b>	42.9	\$70.4	\$6.26	\$11.11	13.1%	18.5%	34th

\* Includes all state cigarette tax rates effective by July 1, 2018 (KY effective 7/1/18). Does not include OK's \$1.00 increase, which was enacted into law, but is being challenged and may be put on the November 2018 ballot before it can go into effect.

State	Cigarette Tax Per Pack	National Rank (1 = high)	Date of Last State Tax Increase	FY 2017 Cigarette Pack Sales (millions)	FY 2017 Cigarette Tax Revenue (millions)	Retail Price Per Pack With All Taxes	State Smoking Costs Per Pack Sold	Youth Smoking Rate	Adult Smoking Rate	Adult Smoking Rank (1=low)
<b>Nebraska</b>	<b>\$0.64</b>	<b>42nd</b>	<b>10/1/2002</b>	82.8	\$52.0	\$5.42	\$11.68	<b>13.3%</b>	17.0%	24th
Nevada	\$1.80	21st	7/1/2015	106.7	\$191.5	\$6.40	\$10.80	<b>7.5%</b>	16.5%	21st
New Hampshire	\$1.78	22nd	8/1/2013	116.5	\$208.0	\$6.17	\$6.14	<b>9.3%</b>	18.0%	31st
New Jersey	\$2.70	10th	7/1/2009	244.5	\$659.0	\$7.79	\$18.93	<b>8.2%</b>	14.0%	7th
New Mexico	\$1.66	25th	7/1/2010	50.0	\$82.8	\$6.61	\$16.95	<b>11.4%</b>	16.6%	22nd
New York	\$4.35	1st	7/1/2010	261.8	\$1,133.9	\$10.48	\$26.54	<b>4.3%</b>	14.2%	9th
North Carolina	\$0.45	47th	9/1/2009	553.4	\$248.7	\$5.04	\$8.68	<b>13.1%</b>	17.9%	29th
<b>North Dakota</b>	<b>\$0.44</b>	<b>48th</b>	<b>7/1/1993</b>	49.4	\$21.7	\$4.79	\$12.69	<b>11.7%</b>	19.8%	38th
Ohio	\$1.60	26th	7/1/2015	581.7	\$913.9	\$6.43	\$11.13	<b>15.1%</b>	22.5%	46th
<b>Oklahoma</b>	<b>\$1.03</b>	<b>37th</b>	<b>1/1/2005</b>	237.4	\$242.3	\$5.62	\$9.23	14.6%	19.6%	37th
Oregon	\$1.33	31st	1/1/2018	156.8	\$206.3	\$5.75	\$13.52	7.7%	16.2%	20th
Pennsylvania	\$2.60	11th	8/1/2016	518.1	\$1,303.9	\$8.37	\$13.97	<b>12.9%</b>	18.0%	31st
Rhode Island	\$4.25	3rd	8/16/2017	36.1	\$133.6	\$9.93	\$16.04	<b>4.8%</b>	14.4%	11th
South Carolina	\$0.57	45th	7/1/2010	275.3	\$149.7	\$5.01	\$9.28	<b>9.6%</b>	20.0%	40th
<b>South Dakota</b>	<b>\$1.53</b>	<b>27th</b>	<b>1/1/2007</b>	36.0	\$54.5	\$6.20	\$11.47	<b>10.1%</b>	18.1%	33rd
<b>Tennessee</b>	<b>\$0.62</b>	<b>43rd</b>	<b>7/1/2007</b>	393.7	\$239.2	\$5.35	\$10.54	<b>11.5%</b>	22.1%	44th
<b>Texas</b>	<b>\$1.41</b>	<b>28th</b>	<b>1/1/2007</b>	889.2	\$1,195.8	\$6.16	\$12.04	10.6%	14.3%	10th
Utah	\$1.70	23rd	7/1/2010	56.2	\$91.6	\$6.68	\$9.33	<b>4.4%</b>	8.8%	1st
Vermont	\$3.08	6th	7/1/2015	22.7	\$67.9	\$8.06	\$12.16	<b>10.8%</b>	17.0%	24th
<b>Virginia</b>	<b>\$0.30</b>	<b>50th</b>	<b>7/1/2005</b>	511.3	\$151.5	\$5.08	\$7.59	<b>8.2%</b>	15.3%	16th
Washington	\$3.025	8th	5/1/2010	124.2	\$377.9	\$8.29	\$19.39	6.3%	14.0%	7th
West Virginia	\$1.20	33rd	7/1/2016	150.6	\$173.5	\$5.77	\$10.82	<b>18.8%</b>	24.8%	51st
Wisconsin	\$2.52	12th	7/1/2009	225.5	\$564.2	\$7.60	\$11.54	8.1%	17.1%	26th
<b>Wyoming</b>	<b>\$0.60</b>	<b>44th</b>	<b>7/1/2003</b>	30.7	\$17.3	\$5.22	\$14.80	<b>15.7%</b>	19.0%	35th
USA/U.S. Gov't	\$1.01	///	4/1/2009	12.8 billion	\$12.8 billion	\$5.80	\$19.16	8.0%	15.5%	///

Sources: Orzechowski & Walker, *Tax Burden on Tobacco*, 2017. U.S. Alcohol and Tobacco Tax and Trade Bureau (TTB), *Tobacco Statistics*. From the start of 1998 through 2002, the major cigarette companies increased their prices by more than \$1.25 per pack. State averages do not include U.S. territories. Taxed Pack Sales include all cigarette sales on which cigarette taxes were collected. Total USA pack sales include sales of cigarettes on which federal but not state taxes are collected (e.g., sales to Indian Tribes and military bases) and includes sales in Puerto Rico and other U.S. territories not listed above. State cigarette tax revenues are net values. The retail price per pack includes all federal and statewide excise and sales taxes but not any purely local taxes (except that NY City's \$1.50 per pack tax is factored into the overall NY State price per pack), and is based on data from *The Tax Burden on Tobacco*, 2016, reports of state cigarette tax increases, reports on tobacco company price changes, and USDA Economic Research Service. The price per pack data have been adjusted for retailer-based discounts, promotions, coupons, as well as local policies that affect pack prices and tobacco company price increases since prices were last reported. AK, DE, MT, NH & OR have no state sales tax; OK has a state sales tax, but does not apply it to cigarettes; MN & DC apply a per-pack sales tax at the wholesale level; and AL, GA & MO do not apply their sales tax to the portion of retail cigarette prices that is the state's cigarette excise tax. State smoking costs per pack sold = Estimates of state smoking-caused health costs and lost productivity per taxed packs sold in each state in 2001, as reported in U.S. Centers for Disease Control and Prevention's (CDC) *State Highlights 2006*, adjusted to 2009 dollars with the same methodology used by CDC. See also, U.S. General Accounting Office (GAO), "CDC's April 2002 Report on Smoking: Estimates of Selected Health Consequences of Cigarette Smoking Were Reasonable," letter to U.S. Rep. Richard Burr, July 16, 2003, <http://www.gao.gov/new.items/d03942r.pdf>. National per-pack smoking costs in 2010 dollars, using cost data from Xu, X et al., "Annual Healthcare Spending Attributable to Cigarette Smoking: An Update," *Am J Prev Med*, 2014 and pack sales data from TTB's *Tobacco Statistics. Youth Smoking*. Youth smoking rates most recent available; national youth rate from the 2016 National Youth Tobacco Survey; state rates in bold type from the Youth Risk Behavior Survey; in italics from state-specific surveys; and in regular type from Youth Tobacco Surveillance. IA and OR data are for 11<sup>th</sup> grade only. WA data are for 10<sup>th</sup> grade only. Because of different surveys and years, youth-smoking rankings cannot be calculated. *Adult Smoking*. State rates from CDC, 2016 Behavioral Risk Factor Surveillance System (BRFSS); Nationwide rate from 2016 National Health Interview Survey (NHIS).