



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 139 cigarette tax rate increases since January 1, 2002, with 35 of those states and DC passing more than one increase during that time period. The states in red last increased their tax in 2010 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: \$1.82 per pack

State	Cigarette Tax Per Pack	National Rank (1 = high)	Date of Last State Tax Increase	FY 2018 Cigarette Pack Sales (millions)	FY 2018 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>	\$1.82	///	///	11.6 billion	\$17.2 billion	\$6.65	\$19.16	5.8%	14.0%	///
Alabama	\$0.675	41st	10/1/2015	266.7	\$172.1	\$5.44	\$10.87	7.1%	20.3%	45th
Alaska	\$2.00	17th	7/1/2007	23	\$45.7	\$9.09	\$9.56	8.4%	17.4%	33rd
Arizona	\$2.00	17th	12/8/2006	153.2	\$272.4	\$7.63	\$14.17	5.3%	14.9%	19th
Arkansas	\$1.15	35th	3/1/2009	150.9	\$164.3	\$6.13	\$11.69	9.7%	20.2%	44th
California	\$2.87	11th	4/1/2017	657.7	\$1,882.0	\$8.31	\$18.29	2.0%	10.0%	2nd
Colorado	\$0.84	39th	1/1/2005	180.2	\$149.9	\$5.82	\$10.11	5.7%	13.5%	11th
Connecticut	\$4.35	2nd	12/1/2017	85.5	\$354.6	\$10.00	\$17.32	3.7%	12.1%	3rd
Delaware	\$2.10	15th	9/1/2017	61.8	\$117.1	\$6.68	\$4.94	6.2%	15.9%	24th
Washington, DC	\$4.50	1st	10/1/2018	9	\$26.2	\$9.87	\$26.70	5.3%	12.7%	6th
Florida	\$1.339	31st	7/1/2009	805.9	\$1,058.0	\$6.21	\$12.28	2.1%	14.8%	18th
Georgia	\$0.37	50th	7/1/2003	476.4	\$171.1	\$5.30	\$10.93	4.0%	16.3%	28th
Hawaii	\$3.20	6th	7/1/2011	34.6	\$110.8	\$9.52	\$13.09	5.3%	12.3%	5th
Idaho	\$0.57	46th	6/1/2003	64.8	\$35.7	\$5.61	\$9.51	5.3%	15.3%	21st
Illinois	\$2.98	10th	7/1/2019	362.4	\$705.6	\$8.79	\$13.40	4.7%	14.5%	13th
Indiana	\$0.995	38th	7/1/2007	388.6	\$375.9	\$5.75	\$9.16	5.2%	19.2%	41st
Iowa	\$1.36	30th	3/15/2007	135.3	\$180.7	\$6.35	\$9.74	6.7%	16.4%	29th
Kansas	\$1.29	33rd	7/1/2015	97	\$124.3	\$6.44	\$14.12	5.8%	16.2%	27th
Kentucky	\$1.10	36th	7/1/2018	363.5	\$217.1	\$5.60	\$6.14	8.9%	23.6%	49th
Louisiana	\$1.08	37th	4/1/2016	250.9	\$257.6	\$5.83	\$10.68	8.4%	21.9%	48th
Maine	\$2.00	17th	9/19/2005	60.7	\$119.1	\$7.13	\$14.05	6.8%	17.6%	34th
Maryland	\$2.00	17th	1/1/2008	167.3	\$331.6	\$6.95	\$16.85	5.0%	12.7%	6th
Massachusetts	\$3.51	5th	7/31/2013	157.8	\$552.4	\$9.98	\$23.61	5.0%	12.1%	3rd
Michigan	\$2.00	17th	7/1/2004	423.6	\$834.5	\$6.78	\$12.65	4.5%	18.7%	39th
Minnesota	\$3.04	8th	1/1/2017	145.8	\$525.5	\$9.41	\$10.72	9.6%	14.6%	15th
Mississippi	\$0.68	40th	5/15/2009	168.0	\$108.9	\$5.47	\$10.14	6.6%	20.4%	46th
Missouri	\$0.17	51st	10/1/1993	460.5	\$75.9	\$4.91	\$9.22	6.5%	19.6%	42nd
Montana	\$1.70	25th	1/1/2005	39.1	\$67.4	\$6.46	\$11.11	7.7%	16.6%	30th
Nebraska	\$0.64	42nd	10/1/2002	83.2	\$52.3	\$5.48	\$11.68	4.2%	14.7%	16th
Nevada	\$1.80	23rd	7/1/2015	94.8	\$170.2	\$7.02	\$10.80	3.6%	15.7%	23rd
New Hampshire	\$1.78	24th	8/1/2013	112.0	\$200.2	\$6.39	\$6.14	5.5%	15.9%	24th

State	Cigarette Tax Per Pack	National Rank (1 = high)	Date of Last State Tax Increase	FY 2018 Cigarette Pack Sales (millions)	FY 2018 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)
New Jersey	\$2.70	12th	7/1/2009	232.6	\$627.1	\$7.85	\$18.93	3.8%	13.1%	*
New Mexico	\$2.00	17th	7/1/2019	49.2	\$81.5	\$7.07	\$16.95	8.9%	16.0%	26th
New York	\$4.35	2nd	7/1/2010	247.7	\$1,073.6	\$10.47	\$26.54	4.8%	12.7%	6th
North Carolina	\$0.45	48th	9/1/2009	546.5	\$245.8	\$5.32	\$8.68	8.3%	18.5%	38th
North Dakota	\$0.44	49th	7/1/1993	47.5	\$20.9	\$5.36	\$12.69	8.3%	17.0%	31st
Ohio	\$1.60	27th	7/1/2015	554.6	\$871.5	\$6.55	\$11.13	4.9%	20.8%	47th
Oklahoma	\$2.03	16th	7/1/2018	228.2	\$232.6	\$6.96	\$9.23	9.1%	18.9%	40th
Oregon	\$1.33	32nd	1/1/2018	154.0	\$203.3	\$6.14	\$13.52	4.5%	14.5%	13th
Pennsylvania	\$2.60	13th	8/1/2016	484.3	\$1,260.8	\$8.51	\$13.97	6.6%	17.3%	32nd
Rhode Island	\$4.25	4th	8/16/2017	33.3	\$136.4	\$10.15	\$16.04	4.2%	13.3%	10th
South Carolina	\$0.57	46th	7/1/2010	266.6	\$146.8	\$5.42	\$9.28	5.9%	17.6%	34th
South Dakota	\$1.53	28th	1/1/2007	35.0	\$53.5	\$6.50	\$11.47	12.0%	18.3%	36th
Tennessee	\$0.62	43rd	7/1/2007	375.8	\$228.4	\$5.39	\$10.54	7.1%	19.9%	43rd
Texas	\$1.41	29th	1/1/2007	824.5	\$1,172.0	\$6.37	\$12.04	4.9%	14.7%	16th
Utah	\$1.70	25th	7/1/2010	53.1	\$89.4	\$6.75	\$9.33	2.2%	7.9%	1st
Vermont	\$3.08	7th	7/1/2015	20.5	\$61.6	\$8.85	\$12.16	6.9%	15.1%	20th
Virginia	\$0.60	44th	7/1/2020	471.8	\$139.0	\$5.86	\$7.59	5.5%	14.0%	12th
Washington	\$3.025	9th	5/1/2010	119.4	\$356.7	\$8.58	\$19.39	5.0%	12.7%	6th
West Virginia	\$1.20	34th	7/1/2016	137.5	\$158.4	\$6.14	\$10.82	13.5%	23.8%	50th
Wisconsin	\$2.52	14th	7/1/2009	215.5	\$538.9	\$7.72	\$11.54	4.7%	15.4%	22nd
Wyoming	\$0.60	44th	7/1/2003	29.2	\$16.5	\$5.40	\$14.80	15.7%	18.4%	37th
USA/U.S. Gov't	\$1.01	///	4/1/2009	12.0 billion	\$12.1 billion	\$6.18	\$19.16	5.8%	14.0%	///

*New Jersey not included in adult smoking rate ranking because data is from a different year.

Sources: Orzechowski & Walker, *Tax Burden on Tobacco*, 2018. 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*, 2017, 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 2019 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. OR data are for 11th grade only. WA data are for 10th grade only. Because of different surveys and years, youth-smoking rankings cannot be calculated. *Adult Smoking*. State rates from CDC, 2019 Behavioral Risk Factor Surveillance System (BRFSS); New Jersey adult smoking rate from 2018 BRFSS National rate from CDC, "Tobacco Product Use Among Adults—United States, 2019," MMWR 69(46): 1736-1742, November 20, 2020, <https://www.cdc.gov/mmwr/volumes/69/wr/pdfs/mm6946a4-H.pdf>.