



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 over 142 cigarette tax rate increases since January 1, 2002, with 36 of those states and DC passing more than one increase during that time period. The states in red last increased their tax in 2013 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: \$1.91 per pack

State	Cigarette Tax Per Pack	National Rank (1 = high)	Date of Last State Tax Increase	FY 2022 Cigarette Pack Sales (millions)	FY 2022 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>	\$1.91	///	///	10.0 billion	\$16.1 billion	\$8.28	\$51.52	2.0%	12.5%	///
Alabama	\$0.675	41st	10/1/2015	238.4	\$160.4	\$6.74	\$29.26	7.1%	17.2%	42nd
Alaska	\$2.00	19th	7/1/2007	19.5	\$38.8	\$10.60	\$49.14	8.4%	17.1%	41st
Arizona	\$2.00	19th	12/8/2006	145.4	\$288.8	\$8.84	\$52.08	5.3%	13.1%	17th
Arkansas	\$1.15	36th	3/1/2009	131.7	\$150.7	\$7.47	\$33.89	9.7%	21.1%	50th
California	\$2.87	13th	4/1/2017	541.9	\$1,554.9	\$10.16	\$66.17	1.2%	8.8%	2nd
Colorado	\$1.94	24th	1/1/2021	137.5	\$266.8	\$8.66	\$36.37	3.3%	12.0%	10th
Connecticut	\$4.35	2nd	12/1/2017	68.6	\$298.0	\$11.60	\$68.28	3.7%	11.1%	9th
Delaware	\$2.10	17th	9/1/2017	50.1	\$105.1	\$8.10	\$26.65	6.2%	13.4%	21st
Washington, DC	\$4.50	1st	10/1/2018	3.8	\$19.0	\$11.93	\$154.20	5.3%	9.5%	3rd
Florida	\$1.339	33rd	7/1/2009	703.6	\$942.1	\$7.82	\$38.66	1.7%	14.7%	29th
Georgia	\$0.37	50th	7/1/2003	416.0	\$153.9	\$6.82	\$28.75	4.0%	15.0%	31st
Hawaii	\$3.20	8th	7/1/2011	26.9	\$86.0	\$10.75	\$50.36	5.3%	10.1%	4th
Idaho	\$0.57	46th	6/1/2003	57.2	\$32.6	\$6.97	\$26.23	5.3%	13.3%	19th
Illinois	\$2.98	12th	7/1/2019	264.3	\$787.8	\$10.22	\$55.35	4.7%	12.0%	10th
Indiana	\$0.995	39th	7/1/2007	351.2	\$350.0	\$7.36	\$28.06	5.2%	17.3%	43rd
Iowa	\$1.36	32nd	3/15/2007	120.7	\$165.0	\$7.79	\$34.03	6.7%	14.6%	28th
Kansas	\$1.29	34th	7/1/2015	84.5	\$109.1	\$7.64	\$43.57	5.8%	15.6%	36th
Kentucky	\$1.10	37th	7/1/2018	304.6	\$334.0	\$7.28	\$23.59	8.9%	19.6%	47th
Louisiana	\$1.08	38th	4/1/2016	211.1	\$227.6	\$7.09	\$30.65	8.4%	19.5%	46th
Maine	\$2.00	19th	9/19/2005	57.6	\$115.2	\$8.61	\$40.03	6.8%	15.6%	36th
Maryland	\$3.75	5th	3/14/2021	114.2	\$428.1	\$11.68	\$57.36	5.0%	10.1%	4th
Massachusetts	\$3.51	6th	7/31/2013	103.1	\$361.8	\$11.26	\$74.75	5.0%	10.6%	6th
Michigan	\$2.00	19th	7/1/2004	376.8	\$753.7	\$8.39	\$39.84	4.5%	17.0%	40th
Minnesota	\$3.04	10th	7/1/2013	125.8	\$463.9	\$11.03	\$56.99	3.2%	13.4%	21st
Mississippi	\$0.68	40th	5/15/2009	149.7	\$101.9	\$6.73	\$29.29	6.6%	19.6%	47th
Missouri	\$0.17	51st	10/1/1993	412.0	\$70.0	\$6.47	\$23.00	6.5%	17.3%	43rd
Montana	\$1.70	27th	1/1/2005	34.8	\$59.1	\$7.61	\$36.06	7.7%	14.4%	25th
Nebraska	\$0.64	42nd	10/1/2002	71.6	\$45.8	\$7.19	\$32.59	4.2%	13.4%	21st
Nevada	\$1.80	25th	7/1/2015	85.4	\$153.7	\$8.58	\$40.96	3.6%	15.5%	34th
New Hampshire	\$1.78	26th	8/1/2013	114.6	\$204.2	\$7.66	\$20.52	5.5%	12.3%	13th

State	Cigarette Tax Per Pack	National Rank (1 = high)	Date of Last State Tax Increase	FY 2022 Cigarette Pack Sales (millions)	FY 2022 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	14th	7/1/2009	193.3	\$522.0	\$9.52	\$58.78	3.8%	10.7%	7th
New Mexico	\$2.00	19th	7/1/2019	40.0	\$80.0	\$8.98	\$51.14	8.9%	13.4%	21st
New York	\$4.35	2nd	7/1/2010	194.8	\$851.6	\$11.91	\$122.34	2.4%	12.0%	10th
North Carolina	\$0.45	48th	9/1/2009	513.8	\$231.2	\$6.87	\$27.82	8.3%	14.4%	25th
North Dakota	\$0.44	49th	7/1/1993	40.0	\$17.6	\$6.63	\$23.03	8.3%	15.0%	31st
Ohio	\$1.60	29th	7/1/2015	490.3	\$784.4	\$7.95	\$37.74	4.9%	18.0%	45th
Oklahoma	\$2.03	18th	7/1/2018	178.5	\$362.9	\$8.26	\$28.41	9.1%	16.9%	39th
Oregon	\$3.33	7th	1/1/2021	107.5	\$358.1	\$10.32	\$35.44	2.9%	12.4%	14th
Pennsylvania	\$2.60	15th	8/1/2016	407.3	\$1,059.2	\$10.05	\$43.00	6.6%	14.4%	25th
Rhode Island	\$4.25	4th	8/16/2017	32.6	\$139.0	\$11.90	\$55.83	4.2%	12.4%	14th
South Carolina	\$0.57	46th	7/1/2010	229.3	\$131.2	\$7.02	\$29.73	5.9%	15.5%	34th
South Dakota	\$1.53	30th	1/1/2007	29.8	\$45.5	\$7.84	\$36.34	12.0%	15.3%	33rd
Tennessee	\$0.62	43rd	7/1/2007	336.0	\$208.0	\$7.40	\$30.98	7.1%	19.7%	49th
Texas	\$1.41	31st	1/1/2007	768.0	\$1,117.4	\$8.08	\$42.10	4.9%	13.1%	17th
Utah	\$1.70	27th	7/1/2010	45.8	\$77.8	\$8.56	\$37.08	2.2%	7.2%	1st
Vermont	\$3.08	9th	7/1/2015	18.8	\$58.1	\$10.02	\$47.84	6.9%	14.8%	30th
Virginia	\$0.60	44th	7/1/2020	371.4	\$227.9	\$7.57	\$27.59	5.5%	12.4%	14th
Washington	\$3.025	11th	5/1/2010	101.5	\$307.1	\$10.28	\$78.90	1.9%	10.8%	8th
West Virginia	\$1.20	35th	7/1/2016	127.8	\$153.0	\$7.42	\$26.25	13.5%	22.0%	51st
Wisconsin	\$2.52	16th	9/1/2009	192.9	\$486.3	\$9.29	\$40.42	4.7%	13.3%	19th
Wyoming	\$0.60	44th	7/1/2003	25.1	\$15.0	\$7.17	\$27.69	15.7%	16.4%	38th
USA/U.S. Gov't	\$1.01	///	4/1/2009	10.3 billion	\$10.3 billion	\$7.80	\$51.52	2.0%	12.5%	///

Sources: Orzechowski & Walker, *Tax Burden on Tobacco* monthly reports. U.S. Alcohol and Tobacco Tax and Trade Bureau (TTB), *Tobacco Statistics*. 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 gross 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*, 2021, 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, tobacco company price increases and retailer/wholesaler mark-ups 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 (in 2018 dollars) per taxed packs sold in each state in 2018, based on U.S. Centers for Disease Control and Prevention's (CDC) *State Highlights 2006*, adjusted to 2018 dollars with the same methodology used by CDC, and Shrestha, SS, et al., "Cost of Cigarette Smoking—Attributable Productivity Losses, U.S., 2018," *AJPM*, 2022. 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 2018 dollars, using cost data from Shrestha, SS, et al., "Cost of Cigarette Smoking—Attributable Productivity Losses, U.S., 2018," *AJPM*, 2022; Xu, X et al., "Annual Healthcare Spending Attributable to Cigarette Smoking: An Update," *AJPM*, 2014; and pack sales data from TTB's *Tobacco Statistics*. *Youth Smoking*. Youth smoking rates most recent available; national youth rate from the 2022 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 the state Youth Tobacco Survey. 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*. National rate from the 2020 National Health Interview Survey; state rates from the 2021 Behavioral Risk Factor Surveillance System.