



## 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 2012 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 2021 Cigarette Pack Sales (millions)	FY 2021 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	///	///	10.6 billion	\$16.8 billion	\$8.00	\$19.16	4.6%	14.0%	///
Alabama	\$0.675	41st	10/1/2015	251.2	\$169.6	\$6.85	\$10.87	7.1%	18.5%	42nd
<b>Alaska</b>	<b>\$2.00</b>	<b>19th</b>	<b>7/1/2007</b>	21.6	\$43.2	\$10.46	\$9.56	<b>8.4%</b>	18.0%	38th
<b>Arizona</b>	<b>\$2.00</b>	<b>19th</b>	<b>12/8/2006</b>	148.5	\$300.3	\$8.55	\$14.17	<b>5.3%</b>	13.1%	13th
<b>Arkansas</b>	<b>\$1.15</b>	<b>36th</b>	<b>3/1/2009</b>	142.4	\$163.7	\$7.43	\$11.69	<b>9.7%</b>	20.5%	49th
California	\$2.87	13th	4/1/2017	592.0	\$1,699.0	\$9.63	\$18.29	1.2%	8.9%	2nd
Colorado	\$1.94	24th	1/1/2021	158.6	\$170.1	\$7.99	\$10.11	5.7%	12.4%	11th
Connecticut	\$4.35	2nd	12/1/2017	74.3	\$323.2	\$11.60	\$17.32	<b>3.7%</b>	11.8%	9th
Delaware	\$2.10	17th	9/1/2017	51.1	\$107.7	\$7.80	\$4.94	<b>6.2%</b>	15.1%	25th
Washington, DC	\$4.50	1st	10/1/2018	3.6	\$18.2	\$11.75	\$26.70	<b>5.3%</b>	11.3%	6th
<b>Florida</b>	<b>\$1.339</b>	<b>33rd</b>	<b>7/1/2009</b>	739.9	\$990.4	\$7.63	\$12.28	2.3%	14.7%	24th
<b>Georgia</b>	<b>\$0.37</b>	<b>50th</b>	<b>7/1/2003</b>	452.6	\$167.0	\$6.39	\$10.93	<b>4.0%</b>	15.8%	27th
<b>Hawaii</b>	<b>\$3.20</b>	<b>8th</b>	<b>7/1/2011</b>	30.7	\$98.0	\$10.41	\$13.09	<b>5.3%</b>	11.6%	8th
<b>Idaho</b>	<b>\$0.57</b>	<b>46th</b>	<b>6/1/2003</b>	61.5	\$35.0	\$6.79	\$9.51	<b>5.3%</b>	13.6%	18th
Illinois	\$2.98	12th	7/1/2019	286.9	\$855.0	\$10.16	\$13.40	<b>4.7%</b>	12.7%	12th
<b>Indiana</b>	<b>\$0.995</b>	<b>39th</b>	<b>7/1/2007</b>	372.8	\$370.9	\$7.12	\$9.16	5.2%	19.4%	46th
<b>Iowa</b>	<b>\$1.36</b>	<b>32nd</b>	<b>3/15/2007</b>	129.4	\$176.0	\$7.43	\$9.74	<b>6.7%</b>	15.8%	27th
Kansas	\$1.29	34th	7/1/2015	88.2	\$113.7	\$7.49	\$14.12	<b>5.8%</b>	16.6%	34th
Kentucky	\$1.10	37th	7/1/2018	324.2	\$356.5	\$6.93	\$6.14	<b>8.9%</b>	21.4%	50th
Louisiana	\$1.08	38th	4/1/2016	227.9	\$246.1	\$7.00	\$10.68	<b>8.4%</b>	18.3%	40th
<b>Maine</b>	<b>\$2.00</b>	<b>19th</b>	<b>9/19/2005</b>	59.8	\$119.6	\$8.58	\$14.05	<b>6.8%</b>	16.5%	32nd
Maryland	\$3.75	5th	3/14/2021	145.1	\$353.2	\$10.26	\$16.85	<b>5.0%</b>	10.9%	4th
Massachusetts	\$3.51	6th	7/31/2013	105.9	\$371.6	\$11.11	\$23.61	<b>5.0%</b>	11.1%	5th
<b>Michigan</b>	<b>\$2.00</b>	<b>19th</b>	<b>7/1/2004</b>	386.5	\$773.0	\$8.27	\$12.65	<b>4.5%</b>	18.4%	41st
Minnesota	\$3.04	10th	7/1/2013	142.3	\$520.9	\$10.49	\$10.72	3.2%	13.8%	20th
<b>Mississippi</b>	<b>\$0.68</b>	<b>40th</b>	<b>5/15/2009</b>	158.8	\$110.8	\$6.78	\$10.14	<b>6.6%</b>	20.1%	48th
<b>Missouri</b>	<b>\$0.17</b>	<b>51st</b>	<b>10/1/1993</b>	437.1	\$74.0	\$6.11	\$9.22	<b>6.5%</b>	17.8%	36th
<b>Montana</b>	<b>\$1.70</b>	<b>27th</b>	<b>1/1/2005</b>	37.1	\$65.0	\$7.77	\$11.11	<b>7.7%</b>	16.4%	31st
<b>Nebraska</b>	<b>\$0.64</b>	<b>42nd</b>	<b>10/1/2002</b>	76.6	\$49.3	\$6.84	\$11.68	<b>4.2%</b>	13.9%	21st
Nevada	\$1.80	25th	7/1/2015	90.4	\$162.8	\$8.27	\$10.80	<b>3.6%</b>	14.2%	23rd
New Hampshire	\$1.78	26th	8/1/2013	128.2	\$228.3	\$7.73	\$6.14	<b>5.5%</b>	13.9%	21st

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<b>New Jersey</b>	<b>\$2.70</b>	<b>14th</b>	<b>7/1/2009</b>	202.4	\$546.3	\$9.22	\$18.93	<b>3.8%</b>	10.8%	3rd
New Mexico	\$2.00	19th	7/1/2019	42.8	\$85.5	\$8.47	\$16.95	<b>8.9%</b>	16.1%	30th
<b>New York</b>	<b>\$4.35</b>	<b>2nd</b>	<b>7/1/2010</b>	212.4	\$925.2	\$11.96	\$26.54	4.8%	12.0%	10th
<b>North Carolina</b>	<b>\$0.45</b>	<b>48th</b>	<b>9/1/2009</b>	545.2	\$245.3	\$6.58	\$8.68	<b>8.3%</b>	16.5%	32nd
<b>North Dakota</b>	<b>\$0.44</b>	<b>49th</b>	<b>7/1/1993</b>	43.3	\$19.0	\$6.55	\$12.69	<b>8.3%</b>	17.4%	35th
Ohio	\$1.60	29th	7/1/2015	528.6	\$848.7	\$7.93	\$11.13	<b>4.9%</b>	19.3%	45th
Oklahoma	\$2.03	18th	7/1/2018	185.3	\$376.5	\$7.93	\$9.23	<b>9.1%</b>	19.1%	44th
Oregon	\$3.33	7th	1/1/2021	125.4	\$268.5	\$9.37	\$13.52	4.5%	13.4%	16th
Pennsylvania	\$2.60	15th	8/1/2016	445.0	\$1,157.1	\$9.54	\$13.97	<b>6.6%</b>	15.8%	27th
Rhode Island	\$4.25	4th	8/16/2017	35.0	\$148.7	\$11.71	\$16.04	<b>4.2%</b>	13.5%	17th
<b>South Carolina</b>	<b>\$0.57</b>	<b>46th</b>	<b>7/1/2010</b>	244.8	\$139.5	\$6.82	\$9.28	<b>5.9%</b>	18.1%	39th
<b>South Dakota</b>	<b>\$1.53</b>	<b>30th</b>	<b>1/1/2007</b>	32.2	\$49.3	\$7.99	\$11.47	<b>12.0%</b>	17.8%	36th
<b>Tennessee</b>	<b>\$0.62</b>	<b>43rd</b>	<b>7/1/2007</b>	361.0	\$223.8	\$6.94	\$10.54	<b>7.1%</b>	19.5%	47th
<b>Texas</b>	<b>\$1.41</b>	<b>31st</b>	<b>1/1/2007</b>	767.8	\$1,151.1	\$7.62	\$12.04	<b>4.9%</b>	13.2%	14th
<b>Utah</b>	<b>\$1.70</b>	<b>27th</b>	<b>7/1/2010</b>	48.8	\$82.9	\$8.33	\$9.33	<b>2.2%</b>	8.2%	1st
Vermont	\$3.08	9th	7/1/2015	20.2	\$62.3	\$10.12	\$12.16	<b>6.9%</b>	13.3%	15th
Virginia	\$0.60	44th	7/1/2020	390.5	\$234.2	\$7.23	\$7.59	<b>5.5%</b>	13.6%	18th
<b>Washington</b>	<b>\$3.025</b>	<b>11th</b>	<b>5/1/2010</b>	106.6	\$322.8	\$10.14	\$19.39	5.0%	11.5%	7th
West Virginia	\$1.20	35th	7/1/2016	132.9	\$159.5	\$7.33	\$10.82	<b>13.5%</b>	22.6%	51st
<b>Wisconsin</b>	<b>\$2.52</b>	<b>16th</b>	<b>9/1/2009</b>	207.9	\$522.1	\$8.85	\$11.54	4.7%	15.5%	26th
<b>Wyoming</b>	<b>\$0.60</b>	<b>44th</b>	<b>7/1/2003</b>	27.3	\$16.4	\$6.85	\$14.80	<b>15.7%</b>	18.5%	42nd
USA/U.S. Gov't	\$1.01	///	4/1/2009	11.0 billion	\$11.1 billion	\$7.54	\$19.16	4.6%	14.0%	///

Sources: Orzechowski & Walker, *Tax Burden on Tobacco* monthly reports. 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 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*, 2020, 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 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 2020 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 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, 2020 Behavioral Risk Factor Surveillance System (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>.