



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 132 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: \$1.72 per pack*

State	Cigarette Tax Per Pack	National Rank (1 = high)	Date of Last State Tax Increase	FY 2016 Cigarette Pack Sales (millions)	FY 2016 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>	\$1.72*	///	///	12.7 billion	\$16.6 billion	\$6.32	\$19.16	8.0%	15.5%	///
Alabama	\$0.675	40th	10/1/2015	292.1	\$163.3	\$5.36	\$10.87	14.0%	21.5%	43rd
Alaska	\$2.00	15th	7/1/2007	26.3	\$52.3	\$8.67	\$9.56	11.1%	19.0%	35th
Arizona	\$2.00	15th	12/8/2006	157.9	\$297.0	\$6.95	\$14.17	10.1%	14.7%	13th
Arkansas	\$1.15	34th	3/1/2009	161.5	\$176.2	\$5.85	\$11.69	15.7%	23.6%	49th
California	\$2.87	9th	4/1/2017	859.9	\$741.9	\$7.86	\$18.29	4.3%	11.0%	2nd
Colorado	\$0.84	38th	1/1/2005	195.2	\$162.4	\$5.35	\$10.11	8.6%	15.6%	18th
Connecticut	\$4.35	1st	12/1/2017	101.6	\$360.8	\$9.61	\$17.32	10.3%	13.4%	4th
Delaware	\$2.10	14th	9/1/2017	64.4	\$109.0	\$6.29	\$4.94	9.9%	17.7%	28th
Washington, DC	\$2.50	13th	10/1/2009	9.9	\$28.8	\$7.99	\$26.70	12.5%	14.7%	13th
Florida	\$1.339	30th	7/1/2009	842	\$1,102.1	\$5.82	\$12.28	4.2%	15.5%	17th
Georgia	\$0.37	49th	7/1/2003	483.4	\$175.4	\$4.89	\$10.93	12.8%	17.9%	29th
Hawaii	\$3.20	5th	7/1/2011	36.4	\$116.4	\$9.15	\$13.09	9.7%	13.1%	3rd
Idaho	\$0.57	45th	6/1/2003	67.4	\$37.1	\$5.27	\$9.51	9.7%	14.5%	12th
Illinois	\$1.98	20th	6/24/2012	405.5	\$786.1	\$7.69	\$13.40	10.1%	15.8%	19th
Indiana	\$0.995	37th	7/1/2007	412.9	\$428.4	\$5.79	\$9.16	8.7%	21.1%	42nd
Iowa	\$1.36	29th	3/15/2007	148.9	\$198.2	\$6.19	\$9.74	18.1%	16.7%	23rd
Kansas	\$1.29	32nd	7/1/2015	106.1	\$138.9	\$6.06	\$14.12	10.2%	17.2%	27th
Kentucky	\$0.60	43rd	4/1/2009	384.9	\$229.9	\$5.12	\$6.14	16.9%	24.5%	50th
Louisiana	\$1.08	35th	4/1/2016	261.2	\$211.6	\$5.70	\$10.68	12.1%	22.8%	48th
Maine	\$2.00	15th	9/19/2005	64.9	\$129.3	\$6.96	\$14.05	11.2%	19.8%	38th
Maryland	\$2.00	15th	1/1/2008	182.4	\$361.5	\$6.93	\$16.85	8.7%	13.7%	6th
Massachusetts	\$3.51	4th	7/31/2013	174	\$609.4	\$9.43	\$23.61	7.7%	13.6%	5th
Michigan	\$2.00	15th	7/1/2004	445.4	\$877.5	\$6.74	\$12.65	10.0%	20.4%	41st
Minnesota	\$3.04	7th	1/1/2017	163.8	\$567.0	\$8.89	\$10.72	10.6%	15.2%	15th
Mississippi	\$0.68	39th	5/15/2009	177.1	\$114.8	\$5.13	\$10.14	15.2%	22.7%	47th
Missouri	\$0.17	51st	10/1/1993	507.5	\$83.7	\$4.56	\$9.22	11.0%	22.1%	44th
Montana	\$1.70	23rd	1/1/2005	43.6	\$72.9	\$6.26	\$11.11	13.1%	18.5%	34th

* Includes all state cigarette tax rates effective by January 1, 2018.

State	Cigarette Tax Per Pack	National Rank (1 = high)	Date of Last State Tax Increase	FY 2016 Cigarette Pack Sales (millions)	FY 2016 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)
Nebraska	\$0.64	41st	10/1/2002	87.7	\$55.1	\$5.42	\$11.68	13.3%	17.0%	24th
Nevada	\$1.80	21st	7/1/2015	89.3	\$160.7	\$6.40	\$10.80	7.5%	16.5%	21st
New Hampshire	\$1.78	22nd	8/1/2013	121.8	\$215.6	\$6.17	\$6.14	9.3%	18.0%	31st
New Jersey	\$2.70	10th	7/1/2009	251.6	\$678.3	\$7.79	\$18.93	8.2%	14.0%	7th
New Mexico	\$1.66	25th	7/1/2010	51.3	\$84.9	\$6.61	\$16.95	11.4%	16.6%	22nd
New York	\$4.35	1st	7/1/2010	276.8	\$1,203.8	\$10.48	\$26.54	4.3%	14.2%	9th
North Carolina	\$0.45	47th	9/1/2009	546.1	\$245.4	\$5.04	\$8.68	13.1%	17.9%	29th
North Dakota	\$0.44	48th	7/1/1993	53.1	\$23.4	\$4.79	\$12.69	11.7%	19.8%	38th
Ohio	\$1.60	26th	7/1/2015	590.3	\$945.7	\$6.43	\$11.13	15.1%	22.5%	46th
Oklahoma	\$1.03	36th	1/1/2005	239.3	\$241.5	\$5.62	\$9.23	14.6%	19.6%	37th
Oregon	\$1.33	31st	1/1/2018	161.0	\$210.9	\$5.75	\$13.52	8.3%	16.2%	20th
Pennsylvania	\$2.60	11th	8/1/2016	617.4	\$966.1	\$8.37	\$13.97	12.9%	18.0%	31st
Rhode Island	\$4.25	3rd	8/16/2017	37.2	\$137.6	\$9.93	\$16.04	4.8%	14.4%	11th
South Carolina	\$0.57	45th	7/1/2010	280.4	\$153.7	\$5.01	\$9.28	9.6%	20.0%	40th
South Dakota	\$1.53	27th	1/1/2007	38.3	\$58.0	\$6.20	\$11.47	10.1%	18.1%	33rd
Tennessee	\$0.62	42nd	7/1/2007	406.3	\$246.9	\$5.35	\$10.54	11.5%	22.1%	44th
Texas	\$1.41	28th	1/1/2007	899.8	\$1,240.0	\$6.16	\$12.04	10.6%	14.3%	10th
Utah	\$1.70	23rd	7/1/2010	55.5	\$90.0	\$6.68	\$9.33	4.4%	8.8%	1st
Vermont	\$3.08	6th	7/1/2015	23.4	\$70.5	\$8.06	\$12.16	10.8%	17.0%	24th
Virginia	\$0.30	50th	7/1/2005	532.9	\$158.9	\$5.08	\$7.59	8.2%	15.3%	16th
Washington	\$3.025	8th	5/1/2010	129.1	\$391.5	\$8.29	\$19.39	6.3%	14.0%	7th
West Virginia	\$1.20	33rd	7/1/2016	176.1	\$93.0	\$5.77	\$10.82	18.8%	24.8%	51st
Wisconsin	\$2.52	12th	7/1/2009	229.1	\$573.1	\$7.60	\$11.54	8.1%	17.1%	26th
Wyoming	\$0.60	43rd	7/1/2003	32.0	\$18.0	\$5.22	\$14.80	15.7%	19.0%	35th
USA/U.S. Gov't	\$1.01	///	4/1/2009	13.2 billion	\$13.3 billion	\$5.78	\$19.16	8.0%	15.1%	///

Sources: Orzechowski & Walker, *Tax Burden on Tobacco*, 2016. 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. 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, 2016 Behavioral Risk Factor Surveillance System (BRFSS); Nationwide rate from 2016 National Health Interview Survey (NHIS).