



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 136 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 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: \$1.78 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>	\$1.78	///	///	12.3 billion	\$16.9 billion	\$6.36	\$19.16	7.6%	14.0%	///
Alabama	\$0.675	41st	10/1/2015	282.5	\$179.8	\$5.36	\$10.87	14.0%	20.9%	42nd
Alaska	\$2.00	16th	7/1/2007	24.4	\$48.5	\$8.67	\$9.56	10.9%	21.0%	43rd
Arizona	\$2.00	16th	12/8/2006	156.1	\$288.4	\$6.95	\$14.17	7.1%	15.6%	17th
Arkansas	\$1.15	35th	3/1/2009	156.5	\$170.5	\$5.85	\$11.69	13.7%	22.3%	47th
California	\$2.87	10th	4/1/2017	804.5	\$950.6	\$7.86	\$18.29	5.4%	11.3%	2nd
Colorado	\$0.84	39th	1/1/2005	191	\$158.9	\$5.35	\$10.11	7.0%	14.6%	13th
Connecticut	\$4.35	2nd	12/1/2017	94.6	\$367.3	\$9.61	\$17.32	3.5%	12.7%	3rd
Delaware	\$2.10	14th	9/1/2017	69.1	\$108.6	\$6.29	\$4.94	6.2%	17.0%	25th
Washington, DC	\$4.50	1st	10/1/2018	9	\$25.7	\$9.49	\$26.70	12.5%	14.4%	10th
Florida	\$1.339	31st	7/1/2009	837.1	\$1,098.9	\$5.82	\$12.28	3.6%	16.1%	22nd
Georgia	\$0.37	49th	7/1/2003	470.2	\$170.6	\$4.89	\$10.93	12.8%	17.5%	31st
Hawaii	\$3.20	6th	7/1/2011	35.9	\$114.9	\$9.15	\$13.09	8.1%	12.8%	4th
Idaho	\$0.57	45th	6/1/2003	65.6	\$36.2	\$5.27	\$9.51	9.1%	14.4%	10th
Illinois	\$1.98	21st	6/24/2012	393.3	\$762.4	\$7.69	\$13.40	7.6%	15.5%	16th
Indiana	\$0.995	38th	7/1/2007	406.2	\$397.9	\$5.79	\$9.16	8.7%	21.8%	45th
Iowa	\$1.36	30th	3/15/2007	141.1	\$188.3	\$6.19	\$9.74	9.9%	17.1%	26th
Kansas	\$1.29	33rd	7/1/2015	100.3	\$132.9	\$6.06	\$14.12	7.2%	17.4%	30th
Kentucky	\$1.10	36th	7/1/2018	379.9	\$226.9	\$5.65	\$6.14	14.3%	24.6%	50th
Louisiana	\$1.08	37th	4/1/2016	269.6	\$276.8	\$5.70	\$10.68	12.3%	23.1%	49th
Maine	\$2.00	16th	9/19/2005	66.1	\$130.2	\$6.96	\$14.05	8.7%	17.3%	29th
Maryland	\$2.00	16th	1/1/2008	175.6	\$346.9	\$6.93	\$16.85	8.2%	13.9%	8th
Massachusetts	\$3.51	5th	7/31/2013	165.3	\$578.9	\$9.43	\$23.61	6.4%	13.7%	6th
Michigan	\$2.00	16th	7/1/2004	441.0	\$868.8	\$6.74	\$12.65	10.5%	19.3%	38th
Minnesota	\$3.04	8th	1/1/2017	156.5	\$556.8	\$8.89	\$10.72	9.6%	14.5%	12th
Mississippi	\$0.68	40th	5/15/2009	177.5	\$115.1	\$5.13	\$10.14	9.4%	22.2%	46th
Missouri	\$0.17	51st	10/1/1993	484.4	\$79.9	\$4.56	\$9.22	9.2%	20.8%	41st
Montana	\$1.70	24th	1/1/2005	42.9	\$70.4	\$6.26	\$11.11	12.1%	17.2%	27th
Nebraska	\$0.64	42nd	10/1/2002	82.8	\$52.0	\$5.42	\$11.68	7.4%	15.4%	15th
Nevada	\$1.80	22nd	7/1/2015	106.7	\$191.5	\$6.40	\$10.80	6.7%	17.6%	33rd
New Hampshire	\$1.78	23rd	8/1/2013	116.5	\$208.0	\$6.17	\$6.14	7.8%	15.7%	18th

State Cigarette Tax Rates & Rank, Date of Last Increase And Related Data / 2

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)
New Jersey	\$2.70	11th	7/1/2009	244.5	\$659.0	\$7.79	\$18.93	8.2%	13.7%	6th
New Mexico	\$1.66	26th	7/1/2010	50.0	\$82.8	\$6.61	\$16.95	10.6%	17.5%	31st
New York	\$4.35	2nd	7/1/2010	261.8	\$1,133.9	\$10.48	\$26.54	5.5%	14.1%	9th
North Carolina	\$0.45	47th	9/1/2009	553.4	\$248.7	\$5.04	\$8.68	12.1%	17.2%	27th
North Dakota	\$0.44	48th	7/1/1993	49.4	\$21.7	\$4.79	\$12.69	12.6%	18.3%	34th
Ohio	\$1.60	27th	7/1/2015	581.7	\$913.9	\$6.43	\$11.13	15.1%	21.1%	44th
Oklahoma	\$2.03	15th	7/1/2018	237.4	\$242.3	\$6.62	\$9.23	12.5%	20.2%	40th
Oregon	\$1.33	32nd	1/1/2018	156.8	\$206.3	\$5.75	\$13.52	7.7%	16.1%	22nd
Pennsylvania	\$2.60	12th	8/1/2016	518.1	\$1,303.9	\$8.37	\$13.97	8.7%	18.8%	36th
Rhode Island	\$4.25	4th	8/16/2017	36.1	\$133.6	\$9.93	\$16.04	6.1%	15.0%	14th
South Carolina	\$0.57	45th	7/1/2010	275.3	\$149.7	\$5.01	\$9.28	10.0%	18.8%	36th
South Dakota	\$1.53	28th	1/1/2007	36.0	\$54.5	\$6.20	\$11.47	10.1%	19.3%	38th
Tennessee	\$0.62	43rd	7/1/2007	393.7	\$239.2	\$5.35	\$10.54	9.4%	22.6%	48th
Texas	\$1.41	29th	1/1/2007	889.2	\$1,195.8	\$6.16	\$12.04	7.4%	15.7%	18th
Utah	\$1.70	24th	7/1/2010	56.2	\$91.6	\$6.68	\$9.33	3.8%	8.9%	1st
Vermont	\$3.08	7th	7/1/2015	22.7	\$67.9	\$8.06	\$12.16	9.3%	15.8%	20th
Virginia	\$0.30	50th	7/1/2005	511.3	\$151.5	\$5.08	\$7.59	6.5%	16.4%	24th
Washington	\$3.025	9th	5/1/2010	124.2	\$377.9	\$8.29	\$19.39	6.3%	13.5%	5th
West Virginia	\$1.20	34th	7/1/2016	150.6	\$173.5	\$5.77	\$10.82	14.4%	26.0%	51st
Wisconsin	\$2.52	13th	7/1/2009	225.5	\$564.2	\$7.60	\$11.54	7.8%	16.0%	21st
Wyoming	\$0.60	44th	7/1/2003	30.7	\$17.3	\$5.22	\$14.80	15.7%	18.7%	35th
USA/U.S. Gov't	\$1.01	///	4/1/2009	12.8 billion	\$12.8 billion	\$5.82	\$19.16	7.6%	14.0%	///

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 2017 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, 2017 Behavioral Risk Factor Surveillance System (BRFSS); National rate from CDC, "Tobacco Product Use Among Adults—United States, 2017," *MMWR* 67(44): 1225-1232, November 9, 2018, <https://www.cdc.gov/mmwr/volumes/67/wr/pdfs/mm6744a2-H.pdf>.