



STATE EXCISE AND SALES TAXES PER PACK OF CIGARETTES TOTAL AMOUNTS & STATE RANKINGS

States	Average Retail Price Per Pack (with all taxes)	Cigarette Excise Tax Per Pack	Excise Tax Rank (Highest = 1)	State Sales Tax Rate	State Sales Tax Per Pack	Total State Tax Per Pack	Total Tax Rank (Highest = 1)
States' Average	\$6.36	\$1.78	--	5.2%	\$0.33	\$2.11	--
Alabama	\$5.36	\$0.675	41st	4.0%	\$0.18	\$0.86	44th
Alaska	\$8.67	\$2.00	16th	0.0%	\$0.00	\$2.00	24th
Arizona	\$6.95	\$2.00	16th	5.6%	\$0.37	\$2.37	17th
Arkansas	\$5.85	\$1.15	35th	6.5%	\$0.36	\$1.51	34th
California	\$7.86	\$2.87	10th	8.25%	\$0.60	\$3.47	10th
Colorado	\$5.35	\$0.84	39th	2.9%	\$0.15	\$0.99	41st
Connecticut	\$9.61	\$4.35	2nd	6.35%	\$0.57	\$4.92	2nd
Delaware	\$6.29	\$2.10	14th	0.0%	\$0.00	\$2.10	20th
DC	\$9.49	\$4.50	1st	5.75%	\$0.44	\$4.94	1st
Florida	\$5.82	\$1.339	31st	6.0%	\$0.33	\$1.67	31st
Georgia	\$4.89	\$0.37	49th	5.0%	\$0.22	\$0.59	49th
Hawaii	\$9.15	\$3.20	6th	4.0%	\$0.35	\$3.55	7th
Idaho	\$5.27	\$0.57	45th	6.0%	\$0.30	\$0.87	43rd
Illinois	\$7.69	\$1.98	21st	6.25%	\$0.45	\$2.43	14th
Indiana	\$5.79	\$0.995	38th	7.0%	\$0.38	\$1.37	36th
Iowa	\$6.19	\$1.36	30th	6.0%	\$0.35	\$1.71	29th
Kansas	\$6.06	\$1.29	33rd	6.5%	\$0.37	\$1.66	32nd
Kentucky	\$5.65	\$1.10	36th	6.0%	\$0.32	\$1.42	35th
Louisiana	\$5.70	\$1.08	37th	5.0%	\$0.27	\$1.35	37th
Maine	\$6.96	\$2.00	16th	5.5%	\$0.36	\$2.36	18th
Maryland	\$6.93	\$2.00	16th	6.0%	\$0.39	\$2.39	15th
Massachusetts	\$9.43	\$3.51	5th	6.25%	\$0.55	\$4.06	5th
Michigan	\$6.74	\$2.00	16th	6.0%	\$0.38	\$2.38	16th
Minnesota	\$8.89	\$3.04	8th	6.875%	\$0.574	\$3.61	6th
Mississippi	\$5.13	\$0.68	40th	7.0%	\$0.34	\$1.02	40th
Missouri	\$4.56	\$0.17	51st	4.725%	\$0.20	\$0.37	51st
Montana	\$6.26	\$1.70	24th	0.0%	\$0.00	\$1.70	30th
Nebraska	\$5.42	\$0.64	42nd	5.5%	\$0.28	\$0.92	42nd
Nevada	\$6.40	\$1.80	22nd	6.85%	\$0.41	\$2.21	19th
New Hampshire	\$6.17	\$1.78	23rd	0.0%	\$0.00	\$1.78	27th
New Jersey	\$7.79	\$2.70	11th	7.0%	\$0.48	\$3.18	11th
New Mexico	\$6.61	\$1.66	26th	5.5%	\$0.34	\$2.00	23rd
New York	\$10.48	\$4.35	2nd	4.00%	\$0.40	\$4.75	4th
North Carolina	\$5.04	\$0.45	47th	6.75%	\$0.32	\$0.77	47th
North Dakota	\$4.79	\$0.44	48th	5.0%	\$0.23	\$0.67	48th

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Ohio	\$6.43	\$1.60	27th	6.5%	\$0.39	\$1.99	25th
Oklahoma	\$6.62	\$2.03	15th	4.5%	\$0.00	\$2.03	22nd
Oregon	\$5.75	\$1.33	32nd	0.0%	\$0.00	\$1.33	38th
Pennsylvania	\$8.37	\$2.60	12th	6.0%	\$0.47	\$3.07	12th
Rhode Island	\$9.93	\$4.25	4th	7.0%	\$0.65	\$4.90	3rd
South Carolina	\$5.01	\$0.57	45th	6.0%	\$0.28	\$0.85	45th
South Dakota	\$6.20	\$1.53	28th	4.0%	\$0.27	\$1.80	26th
Tennessee	\$5.35	\$0.62	43rd	8.5%	\$0.42	\$1.04	39th
Texas	\$6.16	\$1.41	29th	6.25%	\$0.36	\$1.77	28th
Utah	\$6.68	\$1.70	24th	5.95%	\$0.38	\$2.08	21st
Vermont	\$8.06	\$3.08	7th	6.0%	\$0.46	\$3.54	8th
Virginia	\$5.08	\$0.30	50th	5.3%	\$0.26	\$0.56	50th
Washington	\$8.29	\$3.025	9th	6.5%	\$0.51	\$3.53	9th
West Virginia	\$5.77	\$1.20	34th	6.0%	\$0.33	\$1.53	33rd
Wisconsin	\$7.60	\$2.52	13th	5.0%	\$0.36	\$2.88	13th
Wyoming	\$5.22	\$0.60	44th	4.0%	\$0.20	\$0.80	46th

Table shows state cigarette tax rates and the state average in effect as of October 1, 2018 (DC effective 10/1/18). The states in **red** have not increased their tax for at least 10 years (since 2008 or earlier). Sales tax amount per pack is based on state sales tax percentage and average price of a pack of cigarettes in each state. In the vast majority of states with sales taxes, the sales tax percentage is applied to the total retail price of a pack of cigarettes, including all applicable federal and state cigarette excise taxes. Oklahoma has a state sales tax, but does not apply it to cigarettes; Minnesota and Washington, DC apply a per-pack sales tax at the wholesale level; and Alabama, Georgia, and Missouri do not apply their state sales tax to that portion of retail cigarette prices that represents the state's cigarette excise tax.

The federal cigarette tax is \$1.01 per pack (there is no federal sales tax). In the last several years, the major cigarette companies have increased their product prices by almost \$1.00 per pack.

Campaign for Tobacco-Free Kids, September 18, 2018 / Ann Boonn

Additional information on state cigarette taxes and the many benefits from increasing them is available at <https://global.tobaccofreekids.org/fact-sheets/tobacco-control-policies/tobacco-taxes> and <https://global.tobaccofreekids.org/what-we-do/us/state-tobacco-taxes>.

Sources: Orzechowski & Walker, *Tax Burden on Tobacco*, 2016; media reports; state tax officials; U.S. Department of Agriculture, Economic Research Service.