



## 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)
<b>States' Average</b>	<b>\$7.22</b>	<b>\$1.91</b>	<b>--</b>	<b>5.2%</b>	<b>\$0.37</b>	<b>\$2.28</b>	<b>--</b>
Alabama	\$6.03	\$0.675	41st	4.0%	\$0.21	\$0.88	46th
<b>Alaska</b>	\$9.54	<b>\$2.00</b>	<b>19th</b>	0.0%	\$0.00	\$2.00	27th
<b>Arizona</b>	\$7.88	<b>\$2.00</b>	<b>19th</b>	5.6%	\$0.42	\$2.42	18th
<b>Arkansas</b>	\$6.68	<b>\$1.15</b>	<b>36th</b>	6.5%	\$0.41	\$1.56	36th
California	\$8.90	\$2.87	13th	8.25%	\$0.68	\$3.55	12th
Colorado	\$7.36	\$1.94	24th	2.9%	\$0.21	\$2.15	22nd
Connecticut	\$10.79	\$4.35	2nd	6.35%	\$0.64	\$4.99	2nd
Delaware	\$7.14	\$2.10	17th	0.0%	\$0.00	\$2.10	24th
DC	\$11.29	\$4.50	1st	6.0%	\$0.50	\$5.00	1st
<b>Florida</b>	\$6.57	<b>\$1.339</b>	<b>33rd</b>	6.0%	\$0.37	\$1.71	32nd
<b>Georgia</b>	\$5.53	<b>\$0.37</b>	<b>50th</b>	5.0%	\$0.25	\$0.62	50th
<b>Hawaii</b>	\$9.75	<b>\$3.20</b>	<b>8th</b>	4.0%	\$0.37	\$3.57	10th
<b>Idaho</b>	\$6.04	<b>\$0.57</b>	<b>46th</b>	6.0%	\$0.34	\$0.91	44th
Illinois	\$9.72	\$2.98	12th	6.25%	\$0.57	\$3.55	11th
<b>Indiana</b>	\$6.28	<b>\$0.995</b>	<b>39th</b>	7.0%	\$0.41	\$1.41	38th
<b>Iowa</b>	\$6.68	<b>\$1.36</b>	<b>32nd</b>	6.0%	\$0.38	\$1.74	31st
Kansas	\$6.73	\$1.29	34th	6.5%	\$0.41	\$1.70	33rd
Kentucky	\$6.25	\$1.10	37th	6.0%	\$0.35	\$1.45	37th
Louisiana	\$6.34	\$1.08	38th	4.45%	\$0.27	\$1.35	39th
<b>Maine</b>	\$7.61	<b>\$2.00</b>	<b>19th</b>	5.5%	\$0.40	\$2.40	19th
Maryland	\$9.71	\$3.75	5th	6.0%	\$0.55	\$4.30	5th
Massachusetts	\$10.32	\$3.51	6th	6.25%	\$0.61	\$4.12	6th
<b>Michigan</b>	\$7.67	<b>\$2.00</b>	<b>19th</b>	6.0%	\$0.43	\$2.43	17th
Minnesota	\$9.76	\$3.04	10th	6.875%	\$0.63	\$3.67	7th
<b>Mississippi</b>	\$6.12	<b>\$0.68</b>	<b>40th</b>	7.0%	\$0.40	\$1.08	41st
<b>Missouri</b>	\$5.51	<b>\$0.17</b>	<b>51st</b>	4.725%	\$0.24	\$0.41	51st
<b>Montana</b>	\$6.95	<b>\$1.70</b>	<b>27th</b>	0.0%	\$0.00	\$1.70	34th
<b>Nebraska</b>	\$6.14	<b>\$0.64</b>	<b>42nd</b>	5.5%	\$0.32	\$0.96	42nd
Nevada	\$7.18	\$1.80	25th	6.85%	\$0.46	\$2.26	21st
New Hampshire	\$6.77	\$1.78	26th	0.0%	\$0.00	\$1.78	30th
<b>New Jersey</b>	\$8.81	<b>\$2.70</b>	<b>14th</b>	6.625%	\$0.55	\$3.25	14th
New Mexico	\$7.56	\$2.00	19th	5.5%	\$0.39	\$2.39	20th
<b>New York</b>	\$11.06	<b>\$4.35</b>	<b>2nd</b>	4.00%	\$0.43	\$4.78	4th
<b>North Carolina</b>	\$5.72	<b>\$0.45</b>	<b>48th</b>	6.75%	\$0.36	\$0.81	48th
<b>North Dakota</b>	\$5.69	<b>\$0.44</b>	<b>49th</b>	5.0%	\$0.27	\$0.71	49th

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Ohio	\$7.05	\$1.60	29th	6.5%	\$0.43	\$2.03	25th
Oklahoma	\$7.40	\$2.03	18th	4.5%	\$0.00	\$2.03	26th
Oregon	\$8.46	\$3.33	7th	0.0%	\$0.00	\$3.33	13th
Pennsylvania	\$8.76	\$2.60	15th	6.0%	\$0.50	\$3.10	15th
Rhode Island	\$10.77	\$4.25	4th	7.0%	\$0.70	\$4.95	3rd
<b>South Carolina</b>	\$5.96	<b>\$0.57</b>	<b>46th</b>	6.0%	\$0.34	\$0.91	45th
<b>South Dakota</b>	\$6.96	<b>\$1.53</b>	<b>30th</b>	4.5%	\$0.30	\$1.83	28th
<b>Tennessee</b>	\$6.09	<b>\$0.62</b>	<b>43rd</b>	8.5%	\$0.48	\$1.10	40th
<b>Texas</b>	\$6.86	<b>\$1.41</b>	<b>31st</b>	6.25%	\$0.40	\$1.81	29th
<b>Utah</b>	\$7.40	<b>\$1.70</b>	<b>27th</b>	6.1%	\$0.43	\$2.13	23rd
Vermont	\$9.40	\$3.08	9th	6.0%	\$0.53	\$3.61	8th
Virginia	\$6.45	\$0.60	44th	5.3%	\$0.32	\$0.92	43rd
<b>Washington</b>	\$9.19	<b>\$3.025</b>	<b>11th</b>	6.5%	\$0.56	\$3.59	9th
West Virginia	\$6.62	\$1.20	35th	6.0%	\$0.37	\$1.57	35th
<b>Wisconsin</b>	\$8.42	<b>\$2.52</b>	<b>16th</b>	5.0%	\$0.40	\$2.92	16th
<b>Wyoming</b>	\$5.94	<b>\$0.60</b>	<b>44th</b>	4.0%	\$0.23	\$0.83	47th

Table shows state cigarette tax rates and the state average currently in effect. The states in **red** have not increased their tax for at least 10 years (since 2011 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, March 15, 2021 / 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*, 2019; media reports; state tax officials; U.S. Department of Agriculture, Economic Research Service.