



## 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>\$6.34</b>	<b>\$1.73</b>	<b>--</b>	<b>5.2%</b>	<b>\$0.33</b>	<b>\$2.05</b>	<b>--</b>
Alabama	\$5.36	\$0.675	41st	4.0%	\$0.18	\$0.86	44th
<b>Alaska</b>	\$8.67	<b>\$2.00</b>	<b>15th</b>	0.0%	\$0.00	\$2.00	23rd
<b>Arizona</b>	\$6.95	<b>\$2.00</b>	<b>15th</b>	5.6%	\$0.37	\$2.37	17th
Arkansas	\$5.85	\$1.15	34th	6.5%	\$0.36	\$1.51	33rd
California	\$7.86	\$2.87	9th	8.25%	\$0.60	\$3.47	9th
<b>Colorado</b>	\$5.35	<b>\$0.84</b>	<b>39th</b>	2.9%	\$0.15	\$0.99	41st
Connecticut	\$9.61	\$4.35	1st	6.35%	\$0.57	\$4.92	1st
Delaware	\$6.29	\$2.10	14th	0.0%	\$0.00	\$2.10	20th
DC	\$7.99	\$2.50	13th	5.75%	\$0.44	\$2.94	12th
Florida	\$5.82	\$1.339	30th	6.0%	\$0.33	\$1.67	30th
<b>Georgia</b>	\$4.89	<b>\$0.37</b>	<b>49th</b>	5.0%	\$0.22	\$0.59	49th
Hawaii	\$9.15	\$3.20	5th	4.0%	\$0.35	\$3.55	6th
<b>Idaho</b>	\$5.27	<b>\$0.57</b>	<b>45th</b>	6.0%	\$0.30	\$0.87	43rd
Illinois	\$7.69	\$1.98	20th	6.25%	\$0.45	\$2.43	14th
<b>Indiana</b>	\$5.79	<b>\$0.995</b>	<b>38th</b>	7.0%	\$0.38	\$1.37	35th
<b>Iowa</b>	\$6.19	<b>\$1.36</b>	<b>29th</b>	6.0%	\$0.35	\$1.71	28th
Kansas	\$6.06	\$1.29	32nd	6.5%	\$0.37	\$1.66	31st
Kentucky	\$5.65	\$1.10	35th	6.0%	\$0.32	\$1.42	34th
Louisiana	\$5.70	\$1.08	36th	5.0%	\$0.27	\$1.35	36th
<b>Maine</b>	\$6.96	<b>\$2.00</b>	<b>15th</b>	5.5%	\$0.36	\$2.36	18th
<b>Maryland</b>	\$6.93	<b>\$2.00</b>	<b>15th</b>	6.0%	\$0.39	\$2.39	15th
Massachusetts	\$9.43	\$3.51	4th	6.25%	\$0.55	\$4.06	4th
<b>Michigan</b>	\$6.74	<b>\$2.00</b>	<b>15th</b>	6.0%	\$0.38	\$2.38	16th
Minnesota	\$8.89	\$3.04	7th	6.875%	\$0.574	\$3.61	5th
Mississippi	\$5.13	\$0.68	40th	7.0%	\$0.34	\$1.02	40th
<b>Missouri</b>	\$4.56	<b>\$0.17</b>	<b>51st</b>	4.725%	\$0.20	\$0.37	51st
<b>Montana</b>	\$6.26	<b>\$1.70</b>	<b>23rd</b>	0.0%	\$0.00	\$1.70	29th
<b>Nebraska</b>	\$5.42	<b>\$0.64</b>	<b>42nd</b>	5.5%	\$0.28	\$0.92	42nd
Nevada	\$6.40	\$1.80	21st	6.85%	\$0.41	\$2.21	19th
New Hampshire	\$6.17	\$1.78	22nd	0.0%	\$0.00	\$1.78	26th
New Jersey	\$7.79	\$2.70	10th	7.0%	\$0.48	\$3.18	10th
New Mexico	\$6.61	\$1.66	25th	5.5%	\$0.34	\$2.00	22nd
New York	\$10.48	\$4.35	1st	4.00%	\$0.40	\$4.75	3rd
North Carolina	\$5.04	\$0.45	47th	6.75%	\$0.32	\$0.77	47th
<b>North Dakota</b>	\$4.79	<b>\$0.44</b>	<b>48th</b>	5.0%	\$0.23	\$0.67	48th

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)
Ohio	\$6.43	\$1.60	26th	6.5%	\$0.39	\$1.99	24th
<b>Oklahoma</b>	\$5.62	<b>\$1.03</b>	<b>37th</b>	4.5%	\$0.00	\$1.03	39th
Oregon	\$5.75	\$1.33	31st	0.0%	\$0.00	\$1.33	37th
Pennsylvania	\$8.37	\$2.60	11th	6.0%	\$0.47	\$3.07	11th
Rhode Island	\$9.93	\$4.25	3rd	7.0%	\$0.65	\$4.90	2nd
South Carolina	\$5.01	\$0.57	45th	6.0%	\$0.28	\$0.85	45th
<b>South Dakota</b>	\$6.20	<b>\$1.53</b>	<b>27th</b>	4.0%	\$0.27	\$1.80	25th
<b>Tennessee</b>	\$5.35	<b>\$0.62</b>	<b>43rd</b>	8.5%	\$0.42	\$1.04	38th
<b>Texas</b>	\$6.16	<b>\$1.41</b>	<b>28th</b>	6.25%	\$0.36	\$1.77	27th
Utah	\$6.68	\$1.70	23rd	5.95%	\$0.38	\$2.08	21st
Vermont	\$8.06	\$3.08	6th	6.0%	\$0.46	\$3.54	7th
<b>Virginia</b>	\$5.08	<b>\$0.30</b>	<b>50th</b>	5.3%	\$0.26	\$0.56	50th
Washington	\$8.29	\$3.025	8th	6.5%	\$0.51	\$3.53	8th
West Virginia	\$5.77	\$1.20	33rd	6.0%	\$0.33	\$1.53	32nd
Wisconsin	\$7.60	\$2.52	12th	5.0%	\$0.36	\$2.88	13th
<b>Wyoming</b>	\$5.22	<b>\$0.60</b>	<b>44th</b>	4.0%	\$0.20	\$0.80	46th

Table shows state cigarette tax rates and the state average in effect as of July 1, 2018 (KY effective 7/1/18).<sup>\*</sup> 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, June 5, 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.

<sup>\*</sup> Does not include OK's \$1.00 increase, which was enacted into law, but is being challenged and may be put on the November 2018 ballot before it can go into effect.