



TOP COMBINED STATE-LOCAL CIGARETTE TAX RATES (State plus County plus City)

Most counties and cities do not have their own cigarette tax rates, but there are major exceptions. More than 600 local jurisdictions have their own cigarette tax rates, bringing in more than \$470 million in annual revenue and working effectively to reduce smoking rates, especially among youth. The following are the highest cigarette tax jurisdictions taking all state and local cigarette taxes into consideration.

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| 1. Chicago (\$1.18) plus Cook County (\$3.00) plus Illinois (\$1.98) | \$6.16 per pack |
| 2. New York City (\$1.50 per pack) plus New York State (\$4.35) | \$5.85 per pack |
| 3. Evanston (\$0.50) plus Cook County (\$3.00) plus Illinois (\$1.98) | \$5.48 per pack |
| 4. Cicero (\$0.16) plus Cook County (\$3.00) plus Illinois (\$1.98) | \$5.14 per pack |
| 5. Juneau (\$3.00) plus Alaska (\$2.00) | \$5.00 per pack |
| 6. Cities with no tax in Cook County (\$3.00) plus Illinois (\$1.98) | \$4.98 per pack |
| 7. Philadelphia (\$2.00) plus Pennsylvania (\$2.60) | \$4.60 per pack |
| 8. Sitka (\$2.462) plus Alaska (\$2.00) | \$4.462 per pack |
| 9. Anchorage (\$2.41) plus Alaska (\$2.00) | \$4.41 per pack |
| 10. New York state (\$4.35), excluding New York City | \$4.35 per pack |
| 11. Connecticut (\$4.35), with no local cigarette taxes | \$4.35 per pack |
| 12. Matanuska-Susitna Borough (\$2.28) plus Alaska (\$2.00) | \$4.28 per pack |
| 13. Rhode Island (\$4.25), with no local cigarette taxes | \$4.25 per pack |
| 14. Kotzebue (\$2.20) plus Alaska (\$2.00) | \$4.20 per pack |
| 15. Petersburg (\$2.03) plus Alaska (\$2.00) | \$4.03 per pack |
| 16. Bethel (\$2.00) plus Alaska (\$2.00) | \$4.00 per pack |
| 17. Ketchikan (\$2.00) plus Alaska (\$2.00) | \$4.00 per pack |
| 18. Northwest Arctic Borough (\$2.00) plus Alaska (\$2.00) | \$4.00 per pack |
| 19. Aspen (\$3.00) plus Colorado (\$0.84) | \$3.84 per pack |
| 20. Massachusetts (\$3.51), with no local cigarette taxes | \$3.51 per pack |
| 21. Hawaii (\$3.20), with no local cigarette taxes | \$3.20 per pack |
| 22. Vermont (\$3.08), with no local cigarette taxes | \$3.08 per pack |
| 23. Minnesota (\$3.04), with no local cigarette taxes | \$3.04 per pack |
| 24. Washington (\$3.025), with no local cigarette taxes | \$3.025 per pack |
| 25. Barrow (\$1.00) plus Alaska (\$2.00) | \$3.00 per pack |
| 26. Aniak (\$1.00) plus Alaska (\$2.00) | \$3.00 per pack |
| 27. California (\$2.87), with no local cigarette excise taxes | \$2.87 per pack |
| 28. New Jersey (\$2.70), with no local cigarette taxes | \$2.70 per pack |
| 29. Pennsylvania (\$2.60), excluding Philadelphia | \$2.60 per pack |
| 30. Wisconsin (\$2.52), with no local cigarette taxes | \$2.52 per pack |
| 31. Washington, DC (\$2.50) | \$2.50 per pack |
| 32. Fairbanks (\$0.32) plus Alaska (\$2.00) | \$2.32 per pack |
| 33. Delaware (\$2.10), with no local cigarette taxes | \$2.10 per pack |
| 34. Maine (\$2.00), with no local cigarette taxes | \$2.00 per pack |
| 35. Michigan (\$2.00), with no local cigarette taxes | \$2.00 per pack |
| 36. Arizona (\$2.00), with no local cigarette taxes | \$2.00 per pack |
| 37. Alaska (\$2.00), excluding areas with local cigarette taxes | \$2.00 per pack |
| 38. Maryland (\$2.00), with no local cigarette taxes | \$2.00 per pack |
| 39. Illinois (\$1.98), excluding areas with local cigarette taxes | \$1.98 per pack |
| 40. Cuyahoga County (\$0.345) plus Ohio (\$1.60) | \$1.945 per pack |

The table shows state cigarette excise tax rates in effect as of January 1, 2018. These combined cigarette tax rates do not include the federal cigarette tax (\$1.01 per pack) or any state or local sales taxes that apply to cigarettes. Nationally, estimated smoking-caused health costs and lost productivity totals \$19.16 per pack. The average state cigarette tax rate, not including local tax rates, is \$1.72 per pack.

New York City is the only locality with its own cigarette tax in New York State. Philadelphia is the only locality with its own cigarette tax in Pennsylvania. Aspen is the only locality with its own cigarette tax in Colorado. There are at least 15 local taxes in Alaska, some of which are adjusted for inflation annually and some of which are collected as a percent of wholesale price. Alabama (67.5¢ per pack) has 343 cities and 54 counties with their own low cigarette taxes; Missouri (17¢) has 128 cities and 2 counties; Ohio (\$1.60) has one county; and Virginia (30¢), has 96 cities and 2 counties with local tax rates ranging from four cents to \$1.15, with the highest combined rate of \$1.45 per pack in Alexandria. San Francisco charges a 60-cent per pack litter

fee in addition to the state excise tax, but localities in CA cannot impose local cigarette excise taxes. Because of the low cigarette tax in some states, their highest state-plus-local rates can still be lower than many other states' cigarette taxes. Some states prohibit local cigarette tax rates or limit the maximum rates.

Sources: Orzechowski & Walker, *Tax Burden on Tobacco*, 2016; media reports; state and local tax officials.

Campaign for Tobacco-Free Kids, January 30, 2018 / Ann Boonn