



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 \$440 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.

1. Chicago (\$1.18) plus Cook County (\$3.00) plus Illinois (\$2.98)	\$7.16 per pack
2. Evanston (\$0.50) plus Cook County (\$3.00) plus Illinois (\$2.98)	\$6.48 per pack
3. Cicero (\$0.16) plus Cook County (\$3.00) plus Illinois (\$2.98)	\$6.14 per pack
4. Cities with no tax in Cook County (\$3.00) plus Illinois (\$2.98)	\$5.98 per pack
5. New York City (\$1.50 per pack) plus New York State (\$4.35)	\$5.85 per pack
6. Juneau (\$3.00) plus Alaska (\$2.00)	\$5.00 per pack
7. Philadelphia (\$2.00) plus Pennsylvania (\$2.60)	\$4.60 per pack
8. Washington, DC (\$4.50)	\$4.50 per pack
9. Sitka (\$2.462) plus Alaska (\$2.00)	\$4.462 per pack
10. Anchorage (\$2.41) plus Alaska (\$2.00)	\$4.41 per pack
11. New York state (\$4.35), excluding New York City	\$4.35 per pack
12. Connecticut (\$4.35), with no local cigarette taxes	\$4.35 per pack
13. Matanuska-Susitna Borough (\$2.28) plus Alaska (\$2.00)	\$4.28 per pack
14. Rhode Island (\$4.25), with no local cigarette taxes	\$4.25 per pack
15. Kotzebue (\$2.20) plus Alaska (\$2.00)	\$4.20 per pack
16. Petersburg (\$2.03) plus Alaska (\$2.00)	\$4.03 per pack
17. Bethel (\$2.00) plus Alaska (\$2.00)	\$4.00 per pack
18. Ketchikan (\$2.00) plus Alaska (\$2.00)	\$4.00 per pack
19. Northwest Arctic Borough (\$2.00) plus Alaska (\$2.00)	\$4.00 per pack
20. Aspen (\$3.10) plus Colorado (\$0.84)	\$3.94 per pack
21. Avon (\$3.00) plus Colorado (\$0.84)	\$3.84 per pack
22. Massachusetts (\$3.51), with no local cigarette taxes	\$3.51 per pack
23. Hawaii (\$3.20), with no local cigarette taxes	\$3.20 per pack
24. Vermont (\$3.08), with no local cigarette taxes	\$3.08 per pack
25. Minnesota (\$3.04), with no local cigarette taxes	\$3.04 per pack
26. Washington (\$3.025), with no local cigarette taxes	\$3.025 per pack
27. Barrow (\$1.00) plus Alaska (\$2.00)	\$3.00 per pack
28. Aniak (\$1.00) plus Alaska (\$2.00)	\$3.00 per pack
29. Illinois (\$2.98), excluding areas with local cigarette taxes	\$2.98 per pack
30. California (\$2.87), with no local cigarette excise taxes	\$2.87 per pack
31. Basalt (\$2.00) plus Colorado (\$0.84)	\$2.84 per pack
32. New Jersey (\$2.70), with no local cigarette taxes	\$2.70 per pack
33. Pennsylvania (\$2.60), excluding Philadelphia	\$2.60 per pack
34. Wisconsin (\$2.52), with no local cigarette taxes	\$2.52 per pack
35. Fairbanks (\$0.32) plus Alaska (\$2.00)	\$2.32 per pack
36. Delaware (\$2.10), with no local cigarette taxes	\$2.10 per pack
37. Oklahoma (\$2.03), with no local cigarette taxes	\$2.03 per pack
38. Alaska (\$2.00), excluding areas with local cigarette taxes	\$2.00 per pack
39. Arizona (\$2.00), with no local cigarette taxes	\$2.00 per pack
40. Maine (\$2.00), with no local cigarette taxes	\$2.00 per pack
41. Maryland (\$2.00), with no local cigarette taxes	\$2.00 per pack
42. Michigan (\$2.00), with no local cigarette taxes	\$2.00 per pack
43. New Mexico (\$2.00), with no local cigarette taxes	\$2.00 per pack
44. Cuyahoga County (\$0.345) plus Ohio (\$1.60)	\$1.945 per pack

The table shows state and local cigarette excise tax rates effective on July 1, 2019 (IL, NM on 7/1/19). 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 \$1.81 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. 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; Illinois (\$2.98) has three cities and one county; Missouri (17¢) has 128 cities and 2 counties; Ohio (\$1.60) has one county; Colorado (\$0.84) has three cities; 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 an 85-cent per pack Cigarette Litter Abatement 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. Some localities also impose a tax on non-cigarette tobacco products.

Sources: Orzechowski & Walker, *Tax Burden on Tobacco*, 2017; media reports; state and local tax officials.

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