



CIGARETTE TAX INCREASES BY STATE PER YEAR 2000-2018

Average State Cigarette Tax: \$1.72 per pack¹

Year	State	Effective Date of Increase	Amount of Increase	Tax Rate After Increase
2018	Oregon*	1/1/2018	1 cent	\$1.33
2017	California	4/1/2017	\$2.00	\$2.87
	Connecticut	12/1/2017	45 cents	\$4.35
	Delaware	9/1/2017	50 cents	\$2.10
	Minnesota†	1/1/2017	4 cents	\$3.04
	Puerto Rico	5/1/2017	\$1.70	\$5.10
	Rhode Island	8/16/2017	50 cents	\$4.25
2016	Connecticut	7/1/16	25 cents	\$3.90
	Louisiana	4/1/16	22 cents	\$1.08
	Minnesota†	1/1/16	10 cents	\$3.00
	Oregon	1/1/16	1 cent	\$1.32
	Pennsylvania	8/1/16	\$1.00	\$2.60
	West Virginia	7/1/16	65 cents	\$1.20
2015	Alabama	10/1/15	25 cents	67.5 cents
	Connecticut*	10/1/15	25 cents	\$3.65
	Kansas	7/1/15	50 cents	\$1.29
	Louisiana	7/1/15	50 cents	86 cents
	Minnesota†	1/1/15	7 cents	\$2.90
	Nevada	7/1/15	\$1.00	\$1.80
	Ohio	7/1/15	35 cents	\$1.60
	Puerto Rico	7/1/15	17 cents	\$3.40
	Rhode Island	8/1/15	25 cents	\$3.75
	Vermont	7/1/15	33 cents	\$3.08
2014	Oregon	1/1/14	13 cents	\$1.31
	Vermont	7/1/14	13 cents	\$2.75
2013	Massachusetts	7/31/13	\$1.00	\$3.51
	Minnesota	7/1/13	\$1.60	\$2.83
	New Hampshire‡	8/1/13	10 cents	\$1.78
	Puerto Rico	7/1/13	\$1.00	\$3.23
2012	Illinois	6/24/12	\$1.00	\$1.98
	Rhode Island	7/1/12	4 cents	\$3.50
2011	Connecticut	7/1/11	40 cents	\$3.40
	Hawaii	7/1/11	20 cents	\$3.20
	New Hampshire	7/1/11	-10 cents	\$1.68
	Vermont	7/1/11	38 cents	\$2.62
2010	Guam	4/6/10	\$2.00	\$3.00
	Hawaii*	7/1/10	40 cents	\$3.00
	New Mexico	7/1/10	75 cents	\$1.66
	New York	7/1/10	\$1.60	\$4.35
	South Carolina	7/1/10	50 cents	57 cents
	Utah	7/1/10	\$1.005	\$1.70
	Washington	5/1/10	\$1.00	\$3.025
2009	Arkansas	3/1/09	56 cents	\$1.15
	Connecticut	10/1/09	\$1.00	\$3.00
	Delaware	8/1/09	45 cents	\$1.60
	Washington, DC	10/1/09	50 cents	\$2.50

* Part of a multi-year series of cigarette tax increases all passed into law at the same time.

† Annual inflation adjustment as part of 2013 tobacco tax increase. The legislature voted to cease inflation adjustments after 2017.

‡ Contingency section of 2011 tobacco tax rate decreases specified that if tobacco tax revenues did not increase by July 15, 2013, then the original tobacco tax rates would be restored automatically (without additional legislative action).

Year	State	Effective Date of Increase	Amount of Increase	Tax Rate After Increase
2009 (cont'd)	Florida	7/1/09	\$1.00	\$1.339
	Hawaii*	7/1/09	60 cents	\$2.60
	Kentucky	4/1/09	30 cents	60 cents
	Mississippi	5/15/09	50 cents	68 cents
	New Hampshire	7/1/09	45 cents	\$1.78
	New Jersey	7/1/09	12.5 cents	\$2.70
	North Carolina	9/1/09	10 cents	45 cents
	Pennsylvania	11/1/09	25 cents	\$1.60
	Puerto Rico	6/1/09	\$1.00	\$2.23
	Rhode Island	4/10/09	\$1.00	\$3.46
	Vermont	7/1/09	25 cents	\$2.24
	Wisconsin	9/1/09	75 cents	\$2.52
2008	Washington, DC	10/1/08	\$1.00	\$2.00
	Hawaii*	9/30/08	20 cents	\$2.00
	Maryland	1/1/08	\$1.00	\$2.00
	Massachusetts	7/1/08	\$1.00	\$2.51
	New Hampshire	10/15/08	25 cents	\$1.33
	New York	6/3/08	\$1.25	\$2.75
	Wisconsin	1/1/08	\$1.00	\$1.77
	Vermont*	7/1/08	20 cents	\$1.99
2007	Alaska*	7/1/07	20 cents	\$2.00
	Connecticut	7/1/07	49 cents	\$2.00
	Delaware	7/31/07	60 cents	\$1.15
	Hawaii	9/30/07	20 cents	\$1.80
	Iowa	3/15/07	\$1.00	\$1.36
	Indiana	7/1/07	44 cents	99.5 cents
	New Hampshire	7/1/07	28 cents	\$1.08
	South Dakota	1/1/07	\$1.00	\$1.53
	Tennessee	7/1/07	42 cents	62 cents
	Texas	1/1/07	\$1.00	\$1.41
2006	Alaska*	7/1/06	20 cents	\$1.80
	Arizona	12/8/06	82 cents	\$2.00
	Hawaii*	9/30/06	20 cents	\$1.60
	New Jersey	7/15/06	17.5 cents	\$2.575
	North Carolina*	7/1/06	5 cents	35 cents
	Vermont*	7/1/06	60 cents	\$1.79
2005	Alaska*	1/1/05	60 cents	\$1.60
	Colorado	1/1/05	64 cents	84 cents
	Kentucky	6/1/05	27 cents	30 cents
	Maine	9/19/05	\$1.00	\$2.00
	Minnesota	8/1/05	75 cents	\$1.23
	Montana	1/1/05	\$1.00	\$1.70
	New Hampshire	7/1/05	28 cents	80 cents
	North Carolina*	9/1/05	25 cents	30 cents
	Ohio	7/1/05	70 cents	\$1.25
	Oklahoma	1/1/05	80 cents	\$1.03
	Virginia*	7/1/05	10 cents	30 cents
	Washington	7/1/05	60 cents	\$2.025
2004	Alabama	5/18/04	26 cents	42.5 cents
	Hawaii*	7/1/04	10 cents	\$1.40
	Michigan	7/1/04	75 cents	\$2.00
	New Jersey	7/1/04	35 cents	\$2.40
	Oregon [§]	1/1/04	-10 cents	\$1.18
	Pennsylvania	1/7/04	35 cents	\$1.35
	Rhode Island	7/1/04	75 cents	\$2.46
	Virginia*	9/1/04	17.5 cents	20 cents
2003	Arkansas	6/1/03	25 cents	59 cents

[§] Decrease was automatic termination of temporary 10-cent increase, pursuant to law passed in prior year.

Year	State	Effective Date of Increase	Amount of Increase	Tax Rate After Increase
2003 (cont'd)	Connecticut	3/15/03	40 cents	\$1.51
	Delaware	8/1/03	31 cents	55 cents
	Washington, DC	1/1/03	35 cents	\$1.00
	Georgia	7/1/03	25 cents	37 cents
	Hawaii [*]	7/1/03	10 cents	\$1.30
	Idaho	6/1/03	29 cents	57 cents
	Kansas [*]	1/1/03	9 cents	79 cents
	Montana	5/1/03	52 cents	70 cents
	Nevada	7/22/03	45 cents	80 cents
	New Jersey	7/1/03	55 cents	\$2.05
	New Mexico	7/1/03	70 cents	91 cents
	Rhode Island	7/1/03	39 cents	\$1.71
	South Dakota	3/24/03	20 cents	53 cents
	Vermont [*]	7/1/03	26 cents	\$1.19
	West Virginia	5/1/03	38 cents	55 cents
	Wyoming	7/1/03	48 cents	60 cents
	Guam	5/1/03	93 cents	\$1.75
2002	Arizona	11/26/02	60 cents	\$1.18
	Connecticut	4/3/02	61 cents	\$1.11
	Hawaii [*]	7/1/02	20 cents	\$1.20
	Illinois	7/1/02	40 cents	98 cents
	Indiana	7/1/02	40 cents	55.5 cents
	Kansas	7/1/02	46 cents	70 cents
	Louisiana	7/1/02	12 cents	36 cents
	Maryland	6/1/02	34 cents	\$1.00
	Massachusetts	7/24/02	75 cents	\$1.51
	Michigan	8/1/02	50 cents	\$1.25
	Nebraska	10/1/02	30 cents	64 cents
	New Jersey	7/1/02	70 cents	\$1.50
	New York	4/3/02	39 cents	\$1.50
	Ohio	7/1/02	31 cents	55 cents
	Oregon	11/1/02	60 cents	\$1.28
	Pennsylvania	7/15/02	69 cents	\$1.00
	Rhode Island	7/1/02	32 cents	\$1.32
	Tennessee	7/15/02	8 cents	20 cents
	Utah	5/6/02	18 cents	69.5 cents
	Vermont [*]	7/1/02	49 cents	93 cents
Washington	1/1/02	60 cents	\$1.425	
Puerto Rico	5/16/02	40 cents	\$1.23	
2001	Arkansas	7/1/01	2.5 cents	34 cents
	Maine	10/1/01	26 cents	\$1.00
	Rhode Island	7/1/01	29 cents	\$1.00
	Wisconsin	10/1/01	18 cents	77 cents
2000	Louisiana	7/1/00	4 cents	24 cents
	New York	3/1/00	55 cents	\$1.11

¹ Average calculated for tax rates effective as of January 1, 2018. Averages do not include Puerto Rico or other US territories.

Since the beginning of 2000, 48 states and the District of Columbia have passed 138 state cigarette tax increases. Puerto Rico has a cigarette tax higher than \$5.00 per pack; three states and Puerto Rico have cigarette tax rates higher than \$4.00 per pack; eight states, Puerto Rico and Guam have cigarette tax rates of \$3.00 or more; 18 states, DC, Guam, and Puerto Rico have cigarette tax rates of \$2.00 per pack or more; and 35 states, DC, Guam, the Northern Marianas and Puerto Rico have tax rates of \$1.00 per pack or more. The federal cigarette tax rate is \$1.01 per pack.

Three of the tax increases implemented in 2002 (AZ, OR, WA), three tax increases in 2005 (CO, MT, OK), AZ's tax increases in 2006, SD's tax increase in 2007, and CA's tax increase in 2017 were passed by state voters. In many cases, the tax increases were proposed and supported by the state's governors, with strong bipartisan support.

Not reflected above are tax increases in local governments – e.g., in 2002, NYC raised its cigarette tax by \$1.42 to \$1.50 per pack (bringing the combined state and local cigarette tax to \$5.85 per pack); Cook County, IL, which includes Chicago, increased its cigarette tax from 18 cents to \$1.00 per pack in 2004, by an additional \$1.00 in 2006, and again by another

\$1.00 in 2013, bringing its current tax rate to \$3.00 per pack; in 2005, Chicago raised its own cigarette tax from 16 to 48 cents per pack, and then by an additional 20 cents in 2006, and an additional 50 cents in 2014, bringing its tax rate to \$1.18 cents per pack – with the total state-local tax rate in Chicago at \$6.16 per pack; Juneau, AK, increased its tax rate by \$2.00 per pack to \$3.00 per pack on April 1, 2015 – bringing the total state-local rate to \$5.00 per pack; and Aspen, CO, implemented a \$3.00 per pack tax on January 1, 2018 – bringing the total state-local rate to \$3.84 per pack.

Sources: Orzechowski & Walker, *Tax Burden on Tobacco*, 2016 [industry-funded annual report]. News clips.

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