



## CIGARETTE TAX INCREASES BY STATE PER YEAR 2000-2018

Average State Cigarette Tax: \$1.79 per pack\*

Year	State	Effective Date of Increase	Amount of Increase	Tax Rate After Increase
<b>2018</b>	Washington, DC	10/1/2018	\$2.00	\$4.50
	Guam	8/24/18	\$1.00	\$4.00
	Kentucky	7/1/2018	50 cents	\$1.10
	Oklahoma	7/1/2018	\$1.00	\$2.03
	Oregon <sup>†</sup>	1/1/2018	1 cent	\$1.33
<b>2017</b>	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 <sup>‡</sup>	1/1/2017	4 cents	\$3.04
	Northern Mariana Isl.	9/16/17	\$1.00	\$3.75
	Puerto Rico	5/1/2017	\$1.70	\$5.10
	Rhode Island	8/16/2017	50 cents	\$4.25
<b>2016</b>	Connecticut <sup>†</sup>	7/1/16	25 cents	\$3.90
	Louisiana	4/1/16	22 cents	\$1.08
	Minnesota <sup>‡</sup>	1/1/16	10 cents	\$3.00
	Oregon <sup>†</sup>	1/1/16	1 cent	\$1.32
	Pennsylvania	8/1/16	\$1.00	\$2.60
	West Virginia	7/1/16	65 cents	\$1.20
<b>2015</b>	Alabama	10/1/15	25 cents	67.5 cents
	Connecticut <sup>†</sup>	10/1/15	25 cents	\$3.65
	Kansas	7/1/15	50 cents	\$1.29
	Louisiana	7/1/15	50 cents	86 cents
	Minnesota <sup>‡</sup>	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
	<b>2014</b>	Oregon <sup>†</sup>	1/1/14	13 cents
Northern Mariana Isl.		9/16/14	75 cents	\$2.75
Vermont		7/1/14	13 cents	\$2.75
<b>2013</b>	Massachusetts	7/31/13	\$1.00	\$3.51
	Minnesota	7/1/13	\$1.60	\$2.83
	New Hampshire <sup>§</sup>	8/1/13	10 cents	\$1.78
	Puerto Rico	7/1/13	\$1.00	\$3.23
<b>2012</b>	Illinois	6/24/12	\$1.00	\$1.98
	Rhode Island	7/1/12	4 cents	\$3.50
<b>2011</b>	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
	Northern Mariana Isl.	2011	25 cents	\$1.75
	Vermont	7/1/11	38 cents	\$2.62
<b>2010</b>	Guam	4/6/10	\$2.00	\$3.00
	Hawaii <sup>*</sup>	7/1/10	40 cents	\$3.00
	New Mexico	7/1/10	75 cents	\$1.66

\* Average calculated for tax rates currently in effect and does not include Puerto Rico or other US territories.

† 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
<b>2010 (cont'd)</b>	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
<b>2009</b>	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
	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	
<b>2008</b>	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
<b>2007</b>	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
<b>2006</b>	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
<b>2005</b>	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
<b>2004</b>	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

Year	State	Effective Date of Increase	Amount of Increase	Tax Rate After Increase
<b>2004 (cont'd)</b>	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
<b>2003</b>	Arkansas	6/1/03	25 cents	59 cents
	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
	<b>2002</b>	Arizona	11/26/02	60 cents
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
<b>2001</b>		Arkansas	7/1/01	2.5 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
<b>2000</b>	Louisiana	7/1/00	4 cents	24 cents
	New York	3/1/00	55 cents	\$1.11

Since the beginning of 2000, 48 states and the District of Columbia have passed 142 state cigarette tax increases. Puerto Rico has a cigarette tax higher than \$5.00 per pack; three states, DC, Guam, and Puerto Rico have cigarette tax rates higher than \$4.00 per pack; eight states, DC, Guam, Northern Mariana Islands, and Puerto Rico have cigarette tax rates of \$3.00 or more; 19 states, DC, Guam, Northern Mariana Islands, and Puerto Rico have cigarette tax rates of \$2.00 per pack or more; and 36 states, DC, Guam, Northern Mariana Islands, and Puerto Rico have tax rates of \$1.00 per pack or more. The federal cigarette tax rate is \$1.01 per pack.

\*\* Decrease was automatic termination of temporary 10-cent increase, pursuant to law passed in prior year.

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 at the local level. Some of the more substantial local cigarette tax increases include NYC raising its cigarette tax by \$1.42 to \$1.50 per pack in 2002 (bringing the combined state and local cigarette tax to \$5.85 per pack); Cook County, IL, which includes Chicago, increasing 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 state-local tax rate to \$4.98 per pack; in 2005, Chicago raised its 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, for a total state-local tax rate in Chicago at \$6.16 per pack; Juneau, AK, increasing 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); Aspen, CO, implemented a \$3.00 per pack tax on January 1, 2018 (for a total state-local rate of \$3.84 per pack), which increases by 10 cents each January until it reaches \$4.00 per pack; and Basalt, CO, implementing a \$2.00 per pack tax on July 1, 2018 (for a total state-local rate of \$2.84 per pack). [For more information on state-local cigarette tax rates, see factsheets at <https://www.tobaccofreekids.org/assets/factsheets/0267.pdf> and <https://www.tobaccofreekids.org/assets/factsheets/0304.pdf>.]

**Sources:** Orzechowski & Walker, *Tax Burden on Tobacco*, 2017 [industry-funded annual report]. News clips.

***Campaign for Tobacco-Free Kids, March 6, 2019 / Ann Boonn***