



LOCAL GOVERNMENT CIGARETTE TAX RATES & FEES

Most counties and cities do not have their own cigarette tax rates because they are prohibited by state law, but there are major exceptions. More than 600 local jurisdictions nationwide have their own cigarette tax rates or fees, bringing in about \$440 million in annual revenue and working effectively to reduce smoking rates, especially among youth, and to decrease smoking-caused death, disease, and costs. The following are some examples of local jurisdictions with cigarette tax rates, listed by highest local tax rate.

City/County (Partial List)	Local Cigarette Tax (Per Pack)	State Cigarette Tax (Per Pack)	Total State + Local Tax (Per Pack)
Aspen, Colorado	\$3.10*	\$0.84	\$3.94
Cook County, Illinois	\$3.00	\$2.98	\$5.98†
Juneau, Alaska	\$3.00	\$2.00	\$5.00
Avon, Colorado	\$3.00	\$0.84	\$3.84
Philadelphia, Pennsylvania	\$2.00	\$2.60	\$4.60
Sitka, Alaska	\$2.462	\$2.00	\$4.462
Anchorage, Alaska	\$2.41	\$2.00	\$4.41
Matanuska-Susitna Borough, Alaska	\$2.28	\$2.00	\$4.28
Bethel, Alaska	\$2.21	\$2.00	\$4.21
Kotzebue, Alaska	\$2.20	\$2.00	\$4.20
Petersburg, Alaska	\$2.03	\$2.00	\$4.03
Basalt, Colorado	\$2.00	\$0.84	\$2.84
Bethel, Alaska	\$2.00	\$2.00	\$4.00
Ketchikan, Alaska	\$2.00	\$2.00	\$4.00
Northwest Arctic Borough	\$2.00	\$2.00	\$4.00
New York City, New York	\$1.50	\$4.35	\$5.85
Chicago, Illinois	\$1.18	\$2.98	\$7.16
Alexandria, Virginia	\$1.15	\$0.30	\$1.45
Barrow, Alaska	\$1.00	\$2.00	\$3.00
Aniak, Alaska	\$1.00	\$2.00	\$3.00
Fairfax, Virginia	\$0.85	\$0.30	\$1.15
Newport News, Virginia	\$0.85	\$0.30	\$1.15
Hampton, Virginia	\$0.85	\$0.30	\$1.15
Falls Church, Virginia	\$0.75	\$0.30	\$1.05
Haymarket, Virginia	\$0.75	\$0.30	\$1.05
Leesburg, Virginia	\$0.75	\$0.30	\$1.05
Vienna, Virginia	\$0.75	\$0.30	\$1.05
Norfolk, Virginia	\$0.75	\$0.30	\$1.05
Herndon, Virginia	\$0.75	\$0.30	\$1.05
Suffolk, Virginia	\$0.75	\$0.30	\$1.05
Virginia Beach, Virginia	\$0.75	\$0.30	\$1.05
San Francisco, California	\$0.85‡	\$2.87	\$3.72
Purcellville, Virginia	\$0.65	\$0.30	\$0.95
Manassas, Virginia	\$0.65	\$0.30	\$0.95
Portsmouth, Virginia	\$0.60	\$0.30	\$0.90
Dumfries, Virginia	\$0.55	\$0.30	\$0.85
Charlottesville, Virginia	\$0.55	\$0.30	\$0.85
Middleburg, Virginia	\$0.55	\$0.30	\$0.85
Roanoke, Virginia	\$0.54	\$0.30	\$0.84
Chesapeake, Virginia	\$0.50	\$0.30	\$0.80
Franklin, Virginia	\$0.50	\$0.30	\$0.80
Manassas Park, Virginia	\$0.50	\$0.30	\$0.80
Evanston, Illinois	\$0.50	\$2.98	\$6.48

* Aspen's excise tax increases by 10 cents each January until it reaches \$4.00 per pack.

† In Chicago (\$1.18 per pack), Evanston (\$0.50), and other cities in Cook County, the total state-local tax is higher.

‡ Cigarette Litter Abatement Fee, not tax, to pay for cigarette litter cleanup. State law prohibits San Francisco from implementing a local cigarette tax.

The table does not list all localities with their own cigarette tax or fee. For instance, overall, Alabama (67.5 cents per pack) has 343 cities and 54 counties with their own cigarette taxes. Not listed in the above table, Cicero, IL, has its own cigarette tax rate at 16 cents per pack. Missouri (17 cents per pack) has 128 cities and two counties. Ohio (\$1.60 per pack) has one county with its own tax, Cuyahoga County (34.5 cents per pack). Virginia (30 cents per pack) has 96 cities and two counties with their own cigarette taxes. 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.

Some localities also impose a tax on non-cigarette tobacco products. Some states prohibit localities from having their own tobacco tax rates or limit the maximum amounts. Some of these tax rates have passed through legislation, while others, notably the large tax rates in some Colorado jurisdictions, passed through local ballot initiatives.

The combined cigarette tax rates in the table do not include the federal cigarette tax of \$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.

Including all the state tax rates that are currently in effect, the average state cigarette tax rate is \$1.81 per pack and the highest state-only rates are Connecticut and New York (\$4.35 per pack), while Washington, DC is at \$4.50 per pack. Currently, 36 states, DC, Puerto Rico, Northern Mariana Islands, and Guam have cigarette tax rates of \$1.00 per pack or higher; 21 states, DC, Puerto Rico, Northern Mariana Islands, and Guam have cigarette tax rates of \$2.00 per pack or higher; eight states, DC, Puerto Rico, Northern Mariana Islands, and Guam have cigarette tax rates of \$3.00 per pack or higher; three states, DC, Puerto Rico, and Guam have cigarette tax rates of \$4.00 per pack or higher; and Puerto Rico has a cigarette tax rate higher than \$5.00.

Campaign for Tobacco-Free Kids, June 28, 2019 / Ann Boonn

Sources: Orzechowski & Walker, *Tax Burden on Tobacco*, 2018; media reports; state and local tax officials.

More information on cigarette taxes and the many public health and economic benefits from increasing them is available at <https://tobaccofreekids.org/fact-sheets/tobacco-control-policies/tobacco-taxes>.