



## STATE CIGARETTE EXCISE TAX RATES & RANKINGS

Average State Cigarette Tax: \$1.81 per pack

State	Tax	Rank
Alabama	\$0.675	41st
<b>Alaska</b>	<b>\$2.00</b>	<b>17th</b>
<b>Arizona</b>	<b>\$2.00</b>	<b>17th</b>
<b>Arkansas</b>	<b>\$1.15</b>	<b>35th</b>
California	\$2.87	11th
<b>Colorado</b>	<b>\$0.84</b>	<b>39th</b>
Connecticut	\$4.35	2nd
Delaware	\$2.10	15th
DC	\$4.50	1st
<b>Florida</b>	<b>\$1.339</b>	<b>31st</b>
<b>Georgia</b>	<b>\$0.37</b>	<b>49th</b>
Hawaii	\$3.20	6th
<b>Idaho</b>	<b>\$0.57</b>	<b>45th</b>
Illinois	\$2.98	10th
<b>Indiana</b>	<b>\$0.995</b>	<b>38th</b>
<b>Iowa</b>	<b>\$1.36</b>	<b>30th</b>
Kansas	\$1.29	33rd
Kentucky	\$1.10	36th

State	Tax	Rank
Louisiana	\$1.08	37th
<b>Maine</b>	<b>\$2.00</b>	<b>17th</b>
<b>Maryland</b>	<b>\$2.00</b>	<b>17th</b>
Massachusetts	\$3.51	5th
<b>Michigan</b>	<b>\$2.00</b>	<b>17th</b>
Minnesota	\$3.04	8th
<b>Mississippi</b>	<b>\$0.68</b>	<b>40th</b>
<b>Missouri</b>	<b>\$0.17</b>	<b>51st</b>
<b>Montana</b>	<b>\$1.70</b>	<b>25th</b>
<b>Nebraska</b>	<b>\$0.64</b>	<b>42nd</b>
Nevada	\$1.80	23rd
New Hampshire	\$1.78	24th
<b>New Jersey</b>	<b>\$2.70</b>	<b>12th</b>
New Mexico	\$2.00	17th
New York	\$4.35	2nd
<b>North Carolina</b>	<b>\$0.45</b>	<b>47th</b>
<b>North Dakota</b>	<b>\$0.44</b>	<b>48th</b>
Ohio	\$1.60	27th

State	Tax	Rank
Oklahoma	\$2.03	16th
Oregon	\$1.33	32nd
Pennsylvania	\$2.60	13th
Rhode Island	\$4.25	4th
South Carolina	\$0.57	45th
<b>South Dakota</b>	<b>\$1.53</b>	<b>28th</b>
<b>Tennessee</b>	<b>\$0.62</b>	<b>43rd</b>
<b>Texas</b>	<b>\$1.41</b>	<b>29th</b>
Utah	\$1.70	25th
Vermont	\$3.08	7th
<b>Virginia</b>	<b>\$0.30</b>	<b>50th</b>
Washington	\$3.025	9th
West Virginia	\$1.20	34th
<b>Wisconsin</b>	<b>\$2.52</b>	<b>14th</b>
<b>Wyoming</b>	<b>\$0.60</b>	<b>44th</b>
Puerto Rico	\$5.10	NA
Guam	\$4.00	NA
Northern Mariana Isl.	\$3.75	NA

Table shows all cigarette tax rates effective July 1, 2019 (IL, NM on 7/1/19). Since 2002, 48 states and the District of Columbia have increased their cigarette tax rates 138 times. The states in bold have not increased their tax for at least 10 years (since 2009 or earlier). 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. States' average includes DC, but not Puerto Rico, other U.S. territories, or local cigarette taxes. The median tax rate is \$1.70 per pack. AK, MI, MN, MS, TX, and UT also have special taxes or fees on brands of manufacturers not participating in the state tobacco lawsuit settlements (NPMs).

**The highest combined state-local tax rate is \$7.16 in Chicago, IL, with New York City second at \$5.85 per pack.** Other high state-local rates include Evanston, IL at \$6.48 and Juneau, AK at \$5.00 per pack. For more information on local cigarette taxes, see: <http://tobaccofreekids.org/research/factsheets/pdf/0267.pdf>.

Federal cigarette tax is \$1.01 per pack. From the beginning of 1998 through 2002, the major cigarette companies increased the prices they charge by more than \$1.25 per pack (but also instituted aggressive retail-level discounting for competitive purposes and to reduce related consumption declines). In January 2003, Philip Morris instituted a 65-cent per pack price cut for four of its major brands, to replace its retail-level discounting and fight sales losses to discount brands, and R.J. Reynolds followed suit. In the last several years, the major cigarette companies have increased their product prices by almost \$1.00 per pack. **Nationally, estimated smoking-caused health costs and lost productivity totals \$19.16 per pack.**

The weighted average price for a pack of cigarettes nationwide is roughly \$6.30 (including statewide sales taxes but not local cigarette or sales taxes, other than NYC's \$1.50 per pack cigarette tax), with considerable state-to-state differences because of different state tax rates, and different manufacturer, wholesaler, and retailer pricing and discounting practices. AK, DE, MT, NH & OR have no state retail sales tax at all; OK has a state sales tax, but does not apply it to cigarettes; MN & DC apply a per-pack sales tax at the wholesale level; and AL, GA & MO (unlike the rest of the states) do not apply their state sales tax to that portion of retail cigarette prices that represents the state's cigarette excise tax.

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

For additional information see the Campaign's website at <https://tobaccofreekids.org/fact-sheets/tobacco-control-policies/tobacco-taxes>.

**Sources:** Orzechowski & Walker, *Tax Burden on Tobacco*, 2016; media reports; state revenue department websites.