



**STATE EXCISE AND SALES TAXES PER PACK OF CIGARETTES
TOTAL AMOUNTS & STATE RANKINGS**

States	Average Retail Price Per Pack (with all taxes)	Cigarette Excise Tax Per Pack	Excise Tax Rank (Highest = 1)	State Sales Tax Rate	State Sales Tax Per Pack	Total State Tax Per Pack	Total Tax Rank (Highest = 1)
States' Average	\$6.25	\$1.60	--	5.2%	\$0.30	\$1.89	--
Alabama	\$5.09	\$0.675	39th	4.0%	\$0.17	\$0.84	44th
Alaska	\$8.71	\$2.00	12th	0.0%	\$0.00	\$2.00	19th
Arizona	\$6.68	\$2.00	12th	5.6%	\$0.35	\$2.35	15th
Arkansas	\$5.59	\$1.15	32nd	6.5%	\$0.34	\$1.49	31st
California	\$5.76	\$0.87	35th	8.50%	\$0.45	\$1.32	33rd
Colorado	\$5.36	\$0.84	37th	2.9%	\$0.15	\$0.99	39th
Connecticut	\$8.33	\$3.65	3rd	6.35%	\$0.50	\$4.15	3rd
Delaware	\$5.45	\$1.60	23rd	0.0%	\$0.00	\$1.60	30th
DC	\$7.50	\$2.50	11th	5.75%	\$0.41	\$2.91	10th
Florida	\$5.60	\$1.339	29th	6.0%	\$0.32	\$1.66	28th
Georgia	\$4.51	\$0.37	49th	5.0%	\$0.20	\$0.57	49th
Hawaii	\$8.87	\$3.20	5th	4.0%	\$0.34	\$3.54	6th
Idaho	\$4.90	\$0.57	44th	6.0%	\$0.28	\$0.85	42nd
Illinois	\$7.37	\$1.98	17th	6.25%	\$0.43	\$2.41	12th
Indiana	\$5.32	\$0.995	34th	7.0%	\$0.35	\$1.34	32nd
Iowa	\$5.76	\$1.36	28th	6.0%	\$0.33	\$1.69	27th
Kansas	\$5.11	\$1.29	31st	6.5%	\$0.35	\$1.64	29th
Kentucky	\$4.72	\$0.60	42nd	6.0%	\$0.27	\$0.87	41st
Louisiana	\$4.46	\$0.86	36th	4.0%	\$0.19	\$1.05	35th
Maine	\$6.54	\$2.00	12th	5.5%	\$0.34	\$2.34	16th
Maryland	\$6.45	\$2.00	12th	6.0%	\$0.37	\$2.37	14th
Massachusetts	\$9.08	\$3.51	4th	6.25%	\$0.53	\$4.04	4th
Michigan	\$6.81	\$2.00	12th	6.0%	\$0.39	\$2.39	13th
Minnesota	\$8.11	\$2.90	8th	6.875%	\$0.526	\$3.43	8th
Mississippi	\$4.85	\$0.68	38th	7.0%	\$0.32	\$1.00	38th
Missouri	\$4.41	\$0.17	51st	4.725%	\$0.19	\$0.36	51st
Montana	\$5.87	\$1.70	20th	0.0%	\$0.00	\$1.70	26th
Nebraska	\$5.45	\$0.64	40th	5.5%	\$0.28	\$0.92	40th
Nevada	\$6.50	\$1.80	18th	6.85%	\$0.42	\$2.22	17th
New Hampshire	\$5.73	\$1.78	19th	0.0%	\$0.00	\$1.78	23rd
New Jersey	\$7.60	\$2.70	9th	7.0%	\$0.50	\$3.20	9th
New Mexico	\$6.17	\$1.66	22nd	5.5%	\$0.32	\$1.98	20th
New York	\$10.29	\$4.35	1st	4.00%	\$0.40	\$4.75	1st
North Carolina	\$4.66	\$0.45	47th	6.75%	\$0.29	\$0.74	47th
North Dakota	\$4.56	\$0.44	48th	5.0%	\$0.22	\$0.66	48th

States	Average Retail Price Per Pack (with all taxes)	Cigarette Excise Tax Per Pack	Excise Tax Rank (Highest = 1)	State Sales Tax Rate	State Sales Tax Per Pack	Total State Tax Per Pack	Total Tax Rank (Highest = 1)
Ohio	\$6.15	\$1.60	23rd	6.5%	\$0.38	\$1.98	21st
Oklahoma	\$5.36	\$1.03	33rd	4.5%	\$0.00	\$1.03	36th
Oregon	\$5.71	\$1.31	30th	0.0%	\$0.00	\$1.31	34th
Pennsylvania	\$6.25	\$1.60	23rd	6.0%	\$0.35	\$1.95	22nd
Rhode Island	\$8.95	\$3.75	2nd	7.0%	\$0.59	\$4.34	2nd
South Carolina	\$4.87	\$0.57	44th	6.0%	\$0.28	\$0.85	43rd
South Dakota	\$5.60	\$1.53	26th	4.0%	\$0.22	\$1.75	25th
Tennessee	\$5.19	\$0.62	41st	8.5%	\$0.41	\$1.03	37th
Texas	\$5.87	\$1.41	27th	6.25%	\$0.35	\$1.76	24th
Utah	\$6.39	\$1.70	20th	5.95%	\$0.36	\$2.06	18th
Vermont	\$8.47	\$3.08	6th	6.0%	\$0.48	\$3.56	5th
Virginia	\$5.14	\$0.30	50th	5.3%	\$0.26	\$0.56	50th
Washington	\$7.97	\$3.025	7th	6.5%	\$0.49	\$3.51	7th
West Virginia	\$4.86	\$0.55	46th	6.0%	\$0.28	\$0.83	45th
Wisconsin	\$7.65	\$2.52	10th	5.0%	\$0.36	\$2.88	11th
Wyoming	\$5.02	\$0.60	42nd	4.0%	\$0.19	\$0.79	46th

Table shows state cigarette tax rates in effect by October 1, 2015. The states in **red** last increased their tax in 2005 or earlier. Sales tax amount per pack is based on state sales tax percentage and average price of a pack of cigarettes in each state. In the vast majority of states with sales taxes, the sales tax percentage is applied to the total retail price of a pack of cigarettes, including all applicable federal and state cigarette excise taxes. Oklahoma has a state sales tax, but does not apply it to cigarettes; Minnesota and Washington, DC apply a per-pack sales tax at the wholesale level; and Alabama, Georgia, and Missouri do not apply their state sales tax to that portion of retail cigarette prices that represents the state's cigarette excise tax.

The federal cigarette tax is \$1.01 per pack (there is no federal sales tax). Since the beginning of 1998, the major cigarette companies have increased the prices they charge by more than \$2.00 per pack (but Philip Morris cut its prices on some of its top brands in early 2003).

Campaign for Tobacco-Free Kids, October 16, 2015 / Ann Boonn

Additional information on state cigarette taxes and the many benefits from increasing them is available at http://www.tobaccofreekids.org/facts_issues/fact_sheets/policies/tax/us_state_local/ and http://www.tobaccofreekids.org/what_we_do/state_local/taxes/.

Sources: Orzechowski & Walker, *Tax Burden on Tobacco*, 2013; media reports; state tax officials; U.S. Department of Agriculture, Economic Research Service.