



STATE CIGARETTE TAX RATES & RANK, DATE OF LAST INCREASE, ANNUAL PACK SALES & REVENUES, AND RELATED DATA

46 states, DC, and Puerto Rico have implemented or passed 88 cigarette tax rate increases since January 1, 2002, with 22 of those states passing more than one increase during that time period. Four states (in red) have not increased their tax since 1999 or before. As time passes, inflation erodes the real value of state tobacco tax rates and revenues, as they account for increasingly small portions of the total retail price of a pack of cigarettes. Cigarette tax increases can quickly restore state tobacco tax revenues to historical levels or higher – while also reducing state smoking levels and related costs and saving lives.

Overall State Average: \$1.27 per pack. Major Tobacco State Average: 38.5 cents per pack. Other State Average: \$1.38 per pack.

State	Cigarette Tax Per Pack	National Rank (1 = high)	Date of Last State Tax Increase	FY 2008 Cigarette Pack Sales (millions)	FY 2008 Cigarette Tax Revenue (millions)	Retail Price Per Pack With All Taxes*	CDC State Smoking Costs Per Pack Sold	Adult Smokers	Youth Smoking Rate	Adult Smoking Rate	Adult Smoking Rank (1=low)
<i>All State Avg/Total</i>	\$1.27	///	///	16.74 billion	\$15.4 billion	\$5.03	\$10.28	44.2 million	20%	19.8%	///
Alabama	\$0.425	45th	5/18/2004	361.1	\$141.6	\$4.16	\$8.97	788,400	26.8%	22.5%	41st
Alaska	\$2.00	7th	7/1/2007	32.1	\$63.8	\$6.66	\$7.89	111,200	17.8%	22.2%	39th
Arizona	\$2.00	7th	12/8/2006	201.3	\$388.9	\$5.87	\$11.71	924,400	22.2%	19.8%	26th
Arkansas	\$1.15	26th	3/1/2009	218.4	\$125.7	\$5.02	\$9.64	478,000	20.7%	22.4%	40th
California	\$0.87	32nd	1/1/1999	1,107.0	\$954.9	\$4.83	\$15.10	3,885,200	15.4%	14.3%	2nd
Colorado	\$0.84	33rd	1/1/2005	235.4	\$195.9	\$4.42	\$8.35	686,000	14.6%	18.7%	16th
Connecticut	\$2.00	7th	7/1/2007	166.0	\$329.5	\$6.01	\$14.31	413,000	21.1%	15.4%	3rd
Delaware	\$1.15	26th	7/31/2007	115.3	\$116.9	\$4.44	\$4.09	124,500	20.2%	18.9%	17th
Washington, DC	\$2.00	7th	10/1/2008	22.8	\$22.4	\$5.53	\$22.04	81,600	10.6%	17.2%	12th
Florida	\$1.339	22nd	7/1/2009	1,238.5	\$405.1	\$5.14	\$10.14	2,742,000	14.5%	19.3%	20th
Georgia	\$0.37	46th	7/1/2003	588.2	\$211.1	\$4.09	\$9.02	1,360,500	18.6%	19.4%	23rd
Hawaii	\$2.60	3rd	7/1/2009	56.5	\$101.6	\$6.78	\$10.81	169,600	9.7%	17.0%	8th
Idaho	\$0.57	42nd	6/1/2003	83.8	\$46.2	\$4.36	\$7.84	208,500	20.0%	19.1%	19th
Illinois	\$0.98	30th	7/1/2002	616.1	\$594.5	\$5.41	\$11.06	1,940,300	19.9%	20.1%	30th
Indiana	\$0.995	29th	7/1/2007	518.6	\$505.6	\$4.63	\$7.57	1,146,800	22.5%	24.1%	46th
Iowa	\$1.36	20th	3/15/2007	172.1	\$229.5	\$4.98	\$8.04	450,700	18.9%	19.8%	26th
Kansas	\$0.79	35th	1/1/2003	143.4	\$112.6	\$4.54	\$11.66	372,300	20.6%	17.9%	14th
Kentucky	\$0.60	40th	4/1/2009	601.9	\$177.8	\$3.81	\$5.07	912,900	26.0%	28.2%	51st
Louisiana	\$0.36	47th	7/1/2002	377.4	\$128.0	\$4.18	\$8.82	726,200	25%	22.6%	42nd
Maine	\$2.00	7th	9/19/2005	72.7	\$143.8	\$5.98	\$11.61	209,600	14.0%	20.2%	31st
Maryland	\$2.00	7th	1/1/2008	243.0	\$340.5	\$5.95	\$13.92	728,300	16.8%	17.1%	10th
Massachusetts	\$2.51	5th	7/1/2008	277.9	\$418.7	\$6.69	\$19.49	822,700	17.7%	16.4%	4th
Michigan	\$2.00	7th	7/1/2004	528.0	\$1,040.1	\$5.84	\$10.44	1,608,800	18%	21.1%	35th
Minnesota	\$1.504	18th	8/1/2005	264.8	\$392.4	\$4.97	\$8.85	649,600	19.1%	16.5%	5th
Mississippi	\$0.68	37th	5/15/2009	273.1	\$45.8	\$4.54	\$8.37	513,800	19.2%	23.9%	45th
Missouri	\$0.17	50th	10/1/1993	588.6	\$97.2	\$3.88	\$7.61	1,091,100	23.8%	24.5%	48th

* The price per pack includes all federal and statewide excise and sales taxes but not any purely local taxes (except that NY City's \$1.50 per pack tax is factored into the overall NY State price per pack), and is based on data from *The Tax Burden on Tobacco*, 2008, reports of state cigarette tax increases, and media reports on tobacco company price changes, USDA Economic Research Service. The starting price per pack data have been slightly adjusted downward because *The Tax Burden on Tobacco* does not completely account for retailer-based discounts, promotions, and coupons.

State	Cigarette Tax Per Pack	National Rank (1 = high)	Date of Last State Tax Increase	FY 2008 Cigarette Pack Sales (millions)	FY 2008 Cigarette Tax Revenue (millions)	Retail Price Per Pack With All Taxes	CDC State Smoking Costs Per Pack Sold	Adult Smokers	Youth Smoking Rate	Adult Smoking Rate	Adult Smoking Rank (1=low)
Montana	\$1.70	16th	1/1/2005	50.3	\$84.2	\$5.15	\$9.15	143,900	20.0%	19.5%	24th
Nebraska	\$0.64	38th	10/1/2002	112.1	\$70.4	\$4.25	\$9.64	264,300	19.7%	19.9%	29th
Nevada	\$0.80	34th	7/22/2003	158.8	\$126.5	\$4.54	\$8.92	409,600	13.6%	21.5%	36th
New Hampshire	\$1.33	23rd	10/15/2008	149.3	\$161.2	\$4.45	\$5.07	196,400	19.0%	19.3%	20th
New Jersey	\$2.575	4th	7/15/2006	297.0	\$763.4	\$6.68	\$15.63	1,132,300	15.8%	17.1%	10th
New Mexico	\$0.91	31st	7/1/2003	67.0	\$60.7	\$4.65	\$14.00	305,600	24.2%	20.8%	32nd
New York	\$2.75	2nd	6/3/2008	607.8	\$958.5	\$6.97	\$21.91	2,813,100	13.8%	18.9%	17th
North Carolina	\$0.35	48th	7/1/2006	668.0	\$228.8	\$4.01	\$7.18	1,567,100	19.0%	22.9%	43rd
North Dakota	\$0.44	44th	7/1/1993	47.3	\$20.9	\$4.02	\$10.48	103,800	21.1%	20.9%	33rd
Ohio	\$1.25	24th	7/1/2005	742.3	\$911.2	\$4.95	\$9.19	2,013,100	21.6%	23.1%	44th
Oklahoma	\$1.03	28th	1/1/2005	313.8	\$221.2	\$4.41	\$7.62	701,100	23.2%	25.8%	49th
Oregon	\$1.18	25th	1/1/2004	188.9	\$222.2	\$4.50	\$11.16	487,400	<i>15.4%</i>	16.9%	7th
Pennsylvania	\$1.35	21st	1/7/2004	763.7	\$1,014.8	\$4.89	\$11.53	2,025,600	17.5%	21.0%	34th
Rhode Island	\$3.46	1st	4/10/2009	46.1	\$112.1	\$7.34	\$13.24	140,200	15.1%	17.0%	8th
South Carolina	\$0.07	51st	7/1/1977	392.9	\$26.5	\$3.85	\$7.66	733,100	17.8%	21.9%	37th
South Dakota	\$1.53	17th	1/1/2007	39.4	\$57.2	\$4.96	\$9.47	118,600	24.7%	19.8%	26th
Tennessee	\$0.62	39th	7/1/2007	428.0	\$260.0	\$4.36	\$8.70	1,138,500	25.5%	24.3%	47th
Texas	\$1.41	19th	1/1/2007	1,049.9	\$1,462.0	\$5.03	\$9.94	3,335,200	21.1%	19.3%	20th
Utah	\$0.695	36th	5/6/2002	82.8	\$55.3	\$4.52	\$7.71	213,900	7.9%	11.7%	1st
Vermont	\$1.99	14th	7/1/2008	32.0	\$56.0	\$6.00	\$10.05	86,200	18.2%	17.6%	13th
Virginia	\$0.30	49th	7/1/2005	567.5	\$166.2	\$4.13	\$6.27	1,088,800	15.5%	18.5%	15th
Washington	\$2.025	6th	7/1/2005	206.6	\$419.9	\$6.13	\$16.01	813,700	<i>15%</i>	16.5%	6th
West Virginia	\$0.55	43rd	5/1/2003	204.4	\$107.9	\$4.21	\$8.94	383,200	27.6%	26.9%	50th
Wisconsin	\$1.77	15th	1/1/2008	376.1	\$455.7	\$5.42	\$9.53	838,900	20.5%	19.6%	25th
Wyoming	\$0.60	40th	7/1/2003	41.3	\$23.3	\$4.30	\$12.23	87,800	20.8%	22.1%	38th
USA/U.S. Gov't	\$1.01	///	4/1/2009	17.5 billion	\$6.9 billion	\$4.87	\$10.28	44.2 million	20%	19.8%	///

Sources: CDC, *State Highlights 2006*. See also, U.S. General Accounting Office (GAO), "CDC's April 2002 Report on Smoking: Estimates of Selected Health Consequences of Cigarette Smoking Were Reasonable," letter to U.S. Rep. Richard Burr, July 16, 2003, <http://www.gao.gov/new.items/d03942r.pdf>. Orzechowski & Walker, *Tax Burden on Tobacco*, 2008. Smoking costs per pack sold = CDC estimates of state smoking-caused health costs and lost productivity per taxed packs sold in each state in 2001. *Adult smoking*. State rate from U.S. Centers for Disease Control and Prevention (CDC), Behavioral Risk Factor Surveillance System (BRFSS), 2007; Nationwide rate from National Health Interview Survey (NHIS), 2007; CDC, "Tobacco Use Among Adults—United States, 2007," *MMWR* 57(45), November 14, 2008, <http://www.cdc.gov/mmwr/PDF/wk/mm5745.pdf>; Youth smoking rates most recent available; national youth rate from the Youth Risk Behavioral Surveillance (YRBS); state rates in bold type from the YRBS; in italics from state-specific surveys; and in regular type from Youth Tobacco Surveillance (YTS). OR data are for 11th grade only. WA data are for 10th grade only. Because of different surveys and years, youth-smoking rankings cannot be done. From the start of 1998 to the end of 2001, the major cigarette companies increased their prices by more than \$1.25 per pack. Major tobacco states are KY, VA, NC, SC, GA, TN. State averages do not include Puerto Rico (which is larger than more than 20 states & DC, based on population). Taxed Pack Sales include all cigarette sales on which cigarette taxes were collected. Total USA pack sales include sales of cigarettes on which federal but not state taxes are collected (e.g., sales to Indian Tribes and military bases) and includes sales in Puerto Rico and other U.S. territories not listed above. Cigarette prices include federal and state cigarette taxes and state sales taxes but not local cigarette or sales taxes (unless they are uniform throughout the state), except for New York City, which contains roughly half the population of NY State and increased its local tax from 8 cents to \$1.50 per pack 7/1/02. AK, DE, MT, NH & OR have no state sales tax; CO, MN, & OK has a sales tax but it does not apply to cigarettes; and AL, GA & MO do not apply their sales tax to the portion of retail cigarette prices that is the state's cigarette excise tax.