



**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	\$5.15	\$1.34	--	5.1%	\$0.25	\$1.59	--
Alabama	\$4.36	\$0.425	46th	4.0%	\$0.15	\$0.58	46th
Alaska	\$6.85	\$2.00	11th	0.0%	\$0.00	\$2.00	15th
Arizona	\$6.07	\$2.00	11th	5.6%	\$0.32	\$2.32	13th
Arkansas	\$5.22	\$1.15	27th	6.0%	\$0.30	\$1.45	26th
California	\$5.03	\$0.87	32nd	7.25%	\$0.34	\$1.21	29th
Colorado	\$4.61	\$0.84	33rd	2.9%	\$0.13	\$0.97	37th
Connecticut	\$7.27	\$3.00	2nd	6.0%	\$0.41	\$3.41	2nd
Delaware	\$5.23	\$1.60	18th	0.0%	\$0.00	\$1.60	23rd
DC	\$6.27	\$2.50	8th	6.0%	\$0.36	\$2.86	6th
Florida	\$5.34	\$1.339	24th	6.0%	\$0.30	\$1.64	22nd
Georgia	\$4.29	\$0.37	47th	5.0%	\$0.19	\$0.56	47th
Hawaii	\$6.97	\$2.60	5th	4.0%	\$0.27	\$2.87	5th
Idaho	\$4.56	\$0.57	42nd	6.0%	\$0.26	\$0.83	40th
Illinois	\$5.62	\$0.98	30th	6.25%	\$0.33	\$1.31	27th
Indiana	\$4.83	\$0.995	29th	7.0%	\$0.32	\$1.31	27th
Iowa	\$5.18	\$1.36	23rd	6.0%	\$0.29	\$1.65	21st
Kansas	\$4.74	\$0.79	35th	5.3%	\$0.24	\$1.03	33rd
Kentucky	\$4.01	\$0.60	40th	6.0%	\$0.23	\$0.83	40th
Louisiana	\$4.38	\$0.36	48th	4.0%	\$0.17	\$0.53	48th
Maine	\$6.17	\$2.00	11th	5.0%	\$0.29	\$2.29	14th
Maryland	\$6.15	\$2.00	11th	6.0%	\$0.35	\$2.35	11th
Massachusetts	\$6.89	\$2.51	7th	5.0%	\$0.33	\$2.84	7th
Michigan	\$6.05	\$2.00	11th	6.0%	\$0.34	\$2.34	12th
Minnesota	\$5.22	\$1.56	20th	6.5%	\$0.00	\$1.56	24th
Mississippi	\$4.75	\$0.68	37th	7.0%	\$0.31	\$0.99	35th
Missouri	\$4.08	\$0.17	50th	4.725%	\$0.18	\$0.35	50th
Montana	\$5.34	\$1.70	17th	0.0%	\$0.00	\$1.70	20th
Nebraska	\$4.45	\$0.64	38th	5.5%	\$0.23	\$0.87	39th
Nevada	\$4.75	\$0.80	34th	6.5%	\$0.29	\$1.09	32nd
New Hampshire	\$5.09	\$1.78	16th	0.0%	\$0.00	\$1.78	17th
New Jersey	\$7.02	\$2.70	4th	7.0%	\$0.46	\$3.16	3rd
New Mexico	\$4.85	\$0.91	31st	5.125%	\$0.24	\$1.15	31st
New York	\$7.17	\$2.75	3rd	4.00%	\$0.28	\$3.03	4th
North Carolina	\$4.36	\$0.45	44th	7.75%	\$0.31	\$0.62	44th
North Dakota	\$4.21	\$0.44	45th	5.0%	\$0.20	\$0.64	45th

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	\$5.15	\$1.25	25th	6.0%	\$0.29	\$1.54	25th
Oklahoma	\$4.60	\$1.03	28th	4.5%	\$0.00	\$1.03	33rd
Oregon	\$4.69	\$1.18	26th	0.0%	\$0.00	\$1.18	30th
Pennsylvania	\$5.36	\$1.60	18th	6.0%	\$0.30	\$1.90	16th
Rhode Island	\$7.55	\$3.46	1st	7.0%	\$0.49	\$3.95	1st
South Carolina	\$4.05	\$0.07	51st	6.0%	\$0.23	\$0.30	51st
South Dakota	\$5.15	\$1.53	21st	4.0%	\$0.20	\$1.73	18th
Tennessee	\$4.56	\$0.62	39th	8.5%	\$0.36	\$0.98	36th
Texas	\$5.23	\$1.41	22nd	6.25%	\$0.31	\$1.72	19th
Utah	\$4.72	\$0.695	36th	5.95%	\$0.27	\$0.96	38th
Vermont	\$6.47	\$2.24	9th	6.0%	\$0.37	\$2.61	9th
Virginia	\$4.33	\$0.30	49th	5.0%	\$0.21	\$0.51	49th
Washington	\$6.33	\$2.025	10th	6.5%	\$0.39	\$2.41	10th
West Virginia	\$4.42	\$0.55	43rd	6.0%	\$0.25	\$0.80	42nd
Wisconsin	\$6.41	\$2.52	6th	5.0%	\$0.31	\$2.83	8th
Wyoming	\$4.49	\$0.60	40th	4.0%	\$0.17	\$0.77	43rd

Table shows state cigarette tax rates in effect now and those that will go into effect through November 1, 2009 (PA on 11/1/09). The four states that have not initiated new cigarette increases since 1999 or much earlier are in **red**. 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. But Colorado's, Minnesota's, and Oklahoma's sales tax do not apply to cigarettes at all; 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 12, 2009 / Ann Boonn

For additional information on state cigarette taxes and the many benefits from increasing them, see the Campaign's website at <http://www.tobaccofreekids.org/research/factsheets/index.php?CategoryID=18> and <http://tobaccofreekids.org/reports/prices>.

Sources: Orzechowski & Walker, *Tax Burden on Tobacco*, 2008; media reports; state tax officials; U.S. Department of Agriculture, Economic Research Service.