



TOP COMBINED STATE-LOCAL CIGARETTE TAX RATES (State plus County plus City)

Most counties and cities do not have their own cigarette tax rates, but there are major exceptions. More than 680 local jurisdictions have their own cigarette tax rates, bringing in more than \$350 million in revenue in 2022 and working effectively to reduce smoking rates, especially among youth. The following are the highest cigarette tax jurisdictions taking into consideration all state and local cigarette taxes.

1. Chicago (\$1.18) plus Cook County (\$3.00) plus Illinois (\$2.98)	\$7.16 per pack
2. New York City (\$1.50 per pack) plus New York State (\$5.35)	\$6.85 per pack
3. Evanston (\$0.50) plus Cook County (\$3.00) plus Illinois (\$2.98)	\$6.48 per pack
4. Cicero (\$0.16) plus Cook County (\$3.00) plus Illinois (\$2.98)	\$6.14 per pack
5. Cities with no tax in Cook County (\$3.00) plus Illinois (\$2.98)	\$5.98 per pack
6. Glenwood Springs (\$4.00) plus Colorado (\$1.94)	\$5.94 per pack
7. Carbondale (\$4.00) plus Colorado (\$1.94)	\$5.94 per pack
8. Eagle County (\$4.00) plus Colorado (\$1.94)	\$5.94 per pack
9. Summit County (\$4.00) plus Colorado (\$1.94)	\$5.94 per pack
10. Aspen (\$3.50) plus Colorado (\$1.94)	\$5.44 per pack
11. New Castle (\$3.50) plus Colorado (\$1.94)	\$5.44 per pack
12. Pitkin County (\$3.30) plus Colorado (\$1.94)	\$5.24 per pack
13. Juneau (\$3.00) plus Alaska (\$2.00)	\$5.00 per pack
14. Kodiak Island Borough (\$3.00) plus Alaska (\$2.00)	\$5.00 per pack
15. Avon (\$3.00) plus Colorado (\$1.94)	\$4.94 per pack
16. Crested Butte (\$3.00) plus Colorado (\$1.94)	\$4.94 per pack
17. Vail (\$3.00) plus Colorado (\$1.94)	\$4.94 per pack
18. Sitka (\$2.784) plus Alaska (\$2.00)	\$4.784 per pack
19. Anchorage (\$2.70) plus Alaska (\$2.00)	\$4.70 per pack
20. Philadelphia (\$2.00) plus Pennsylvania (\$2.60)	\$4.60 per pack
21. Matanuska-Susitna Borough (\$2.56) plus Alaska (\$2.00)	\$4.56 per pack
22. Washington, DC (\$4.50)	\$4.50 per pack
23. Petersburg Borough (\$2.38) plus Alaska (\$2.00)	\$4.38 per pack
24. New York state (\$4.35), excluding New York City	\$4.35 per pack
25. Connecticut (\$4.35), with no local cigarette taxes	\$4.35 per pack
26. Rhode Island (\$4.25), with no local cigarette taxes	\$4.25 per pack
27. Bethel (\$2.21) plus Alaska (\$2.00)	\$4.21 per pack
28. Kotzebue (\$2.20) plus Alaska (\$2.00)	\$4.20 per pack
29. Haines (\$2.00) plus Alaska (\$2.00)	\$4.00 per pack
30. Ketchikan (\$2.00) plus Alaska (\$2.00)	\$4.00 per pack
31. Kodiak Island Borough (\$2.00) plus Alaska (\$2.00)	\$4.00 per pack
32. Northwest Arctic Borough (\$2.00) plus Alaska (\$2.00)	\$4.00 per pack
33. Unalaska (\$2.00) plus Alaska (\$2.00)	\$4.00 per pack
34. Utqiagvik (\$2.00) plus Alaska (\$2.00)	\$4.00 per pack
35. Basalt (\$2.00) plus Colorado (\$1.94)	\$3.94 per pack
36. Maryland (\$3.75), with no local cigarette taxes	\$3.75 per pack
37. Massachusetts (\$3.51), with no local cigarette taxes	\$3.51 per pack
38. Oregon (\$3.33), with no local cigarette taxes	\$3.33 per pack
39. Fairbanks city (\$1.32) plus Alaska (\$2.00)	\$3.32 per pack
40. Hawaii (\$3.20), with no local cigarette taxes	\$3.20 per pack
41. Vermont (\$3.08), with no local cigarette taxes	\$3.08 per pack
42. Minnesota (\$3.04), with no local cigarette taxes	\$3.04 per pack
43. Washington (\$3.025), with no local cigarette taxes	\$3.025 per pack
44. Aniak (\$1.00) plus Alaska (\$2.00)	\$3.00 per pack
45. Illinois (\$2.98), excluding areas with local cigarette taxes	\$2.98 per pack
46. California (\$2.87), with no local cigarette excise taxes	\$2.87 per pack
47. New Jersey (\$2.70), with no local cigarette taxes	\$2.70 per pack
48. North Pole (\$0.66) plus Alaska (\$2.00)	\$2.66 per pack
49. Pennsylvania (\$2.60), excluding Philadelphia	\$2.60 per pack
50. Fairbanks North Star Borough (\$0.53) plus Alaska (\$2.00)	\$2.53 per pack
51. Kake (\$0.53) plus Alaska (\$2.00)	\$2.53 per pack
52. Wisconsin (\$2.52), with no local cigarette taxes	\$2.52 per pack
53. Delaware (\$2.10), with no local cigarette taxes	\$2.10 per pack

54.	Oklahoma (\$2.03), with no local cigarette taxes	\$2.03 per pack
55.	Alaska (\$2.00), excluding areas with local cigarette taxes	\$2.00 per pack
56.	Arizona (\$2.00), with no local cigarette taxes	\$2.00 per pack
57.	Maine (\$2.00), with no local cigarette taxes	\$2.00 per pack
58.	Michigan (\$2.00), with no local cigarette taxes	\$2.00 per pack
59.	New Mexico (\$2.00), with no local cigarette taxes	\$2.00 per pack

The table shows state and local cigarette excise tax rates in effect on January 1, 2024. These combined cigarette tax rates do not include the federal cigarette tax (\$1.01 per pack) or any state or local sales taxes that apply to cigarettes. Nationally, estimated smoking-caused health care costs total \$20.52 per pack. The average state cigarette tax rate, not including local tax rates, is \$1.93 per pack.

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 20 local taxes in Alaska, some of which are adjusted for inflation annually and some of which are collected as a percent of wholesale price. Alabama (67.5¢ per pack) has 306 cities and 53 counties with their own low cigarette taxes; Illinois (\$2.98) has four cities and one county; Missouri (17¢) has 128 cities and 2 counties; Ohio (\$1.60) has one county; Colorado (\$1.94) has eight cities and three counties all with tax rates at or more than \$2.00 per pack; and Virginia (60¢), has 120 cities and two counties with local tax rates ranging from four cents to \$1.26, with the highest combined rate of \$1.86 per pack in Alexandria. San Francisco charges a \$1.50 per pack Cigarette Litter Abatement Fee in addition to the state excise tax, but localities in CA cannot impose local cigarette excise taxes. Because of the low cigarette tax in some states, their highest state-plus-local rates can still be lower than many other states' cigarette taxes. Some states prohibit local cigarette tax rates or limit the maximum rates. Some localities also impose a tax on non-cigarette tobacco products.

Sources: Orzechowski & Walker, *Tax Burden on Tobacco*, 2022; media reports; state and local tax officials.

Campaign for Tobacco-Free Kids, December 26, 2023 / Ann Boonn