

1-Apr-11

State Cigarette Taxes, 2011

STATE	TAX RATE (¢ per pack)	RANK	STATE	TAX RATE (¢ per pack)	RANK
Alabama (1)	42.5	47	Nebraska	64	38
Alaska	200	11	Nevada	80	35
Arizona	200	11	New Hampshire	178	16
Arkansas	115	29	New Jersey	270	6
California	87	33	New Mexico	166	19
Colorado	84	34	New York (1)	435	1
Connecticut	300	4	North Carolina	45	45
Delaware	160	20	North Dakota	44	46
Florida (2)	133.9	25	Ohio	125	26
Georgia	37	48	Oklahoma	103	30
Hawaii (3)	300	4	Oregon	118	28
Idaho	57	42	Pennsylvania	160	20
Illinois (1)	98	32	Rhode Island	346	2
Indiana	99.5	31	South Carolina	57	42
Iowa	136	24	South Dakota	153	22
Kansas	79	36	Tennessee (1) (5)	62	39
Kentucky (4)	60	40	Texas	141	23
Louisiana	36	49	Utah	170	17
Maine	200	11	Vermont	224	10
Maryland	200	11	Virginia (1)	30	50
Massachusetts	251	8	Washington	302.5	3
Michigan	200	11	West Virginia	55	44
Minnesota (5)	123	27	Wisconsin	252	7
Mississippi	68	37	Wyoming	60	40
Missouri (1)	17	51	Dist. of Columbia	250	9
Montana	170	17			
			U. S. Median	125	

(1) Counties and cities may impose an additional tax on a pack of cigarettes in AL, 1¢ to 6¢; IL, 10¢ to 15¢; MO, 4¢ to 7¢; NYC \$1.50; TN, 1¢; and VA, 2¢ to 15¢.

(2) Florida's rate includes a surcharge of \$1 per pack.

(3) Hawaii's tax rate is scheduled to rise to \$3.20 per pack effective July 1, 2011.

(4) Dealers pay an additional enforcement and administrative fee of 0.1¢ per pack in KY and 0.05¢ in TN.

(5) In addition, Minnesota imposes an in lieu cigarette sales tax determined annually by the Department. The current rate is 34.6¢ through July 31, 2011.

Source: Federation of Tax Administrators, March 2011.

Available at <http://www.taxadmin.org/fta/rate/cigarette.pdf>

29-Mar-10

State Cigarette Taxes, 2010

STATE	TAX RATE (¢ per pack)	RANK	STATE	TAX RATE (¢ per pack)	RANK
Alabama (1)	42.5	46	Nebraska	64	38
Alaska	200	11	Nevada	80	34
Arizona	200	11	New Hampshire	178	16
Arkansas	115	27	New Jersey	270	4
California	87	32	New Mexico	91	31
Colorado (5)	84	33	New York (1)	275	3
Connecticut	300	2	North Carolina	45	44
Delaware	160	18	North Dakota	44	45
Florida (6)	133.9	23	Ohio	125	24
Georgia	37	47	Oklahoma	103	28
Hawaii (3)	260	5	Oregon	118	26
Idaho	57	42	Pennsylvania	160	18
Illinois (1)	98	30	Rhode Island	346	1
Indiana	99.5	29	South Carolina	7	51
Iowa	136	22	South Dakota	153	20
Kansas	79	35	Tennessee (1) (2)	62	39
Kentucky (2)	60	40	Texas	141	21
Louisiana	36	48	Utah	69.5	36
Maine	200	11	Vermont	224	9
Maryland	200	11	Virginia (1)	30	49
Massachusetts	251	7	Washington	202.5	10
Michigan	200	11	West Virginia	55	43
Minnesota (4)	123	25	Wisconsin	252	6
Mississippi	68	37	Wyoming	60	40
Missouri (1)	17	50	Dist. of Columbia	250	8
Montana	170	17			
			U. S. Median	118.0	

(1) Counties and cities may impose an additional tax on a pack of cigarettes in AL, 1¢ to 6¢; IL, 10¢ to 15¢; MO, 4¢ to 7¢; NYC \$1.50; TN, 1¢; and VA, 2¢ to 15¢.

(2) Dealers pay an additional enforcement and administrative fee of 0.1¢ per pack in KY and 0.05¢ in TN.

(3) Tax rate is scheduled to increase to \$2.00 per pack on July 1, 2010 and \$3.00 per pack on July 1, 2011.

(4) Plus an additional 33 cent sales tax added to the wholesale price of a tax stamp (total \$1.56). This rate is determined annually by the Department of Revenue.

(5) In addition there will be a 2.9% state sales tax on top of the stated per pack tax rate from July 1, 2009 through July 1, 2011.

(6) Includes a \$1 per pack surcharge.

Source: Federation of Tax Administrators, March 2010.  
Available at <http://www.taxadmin.org/fta/rate/cigarette.pdf>.

29-Mar-10

State Cigarette Taxes, 2009

STATE	TAX RATE (¢ per pack)	RANK	STATE	TAX RATE (¢ per pack)	RANK
Alabama (1)	42.5	45	Nebraska	64	38
Alaska	200	9	Nevada	80	34
Arizona	200	9	New Hampshire	178	16
Arkansas	115	26	New Jersey	270	3
California	87	32	New Mexico	91	31
Colorado	84	33	New York (1)	275	2
Connecticut	200	9	North Carolina	35	48
Delaware	115	26	North Dakota	44	44
Florida (4)	133.9	22	Ohio	125	23
Georgia	37	46	Oklahoma	103	28
Hawaii	260	4	Oregon	118	25
Idaho	57	42	Pennsylvania	135	21
Illinois (1)	98	30	Rhode Island	346	1
Indiana	99.5	29	South Carolina	7	51
Iowa	136	20	South Dakota	153	18
Kansas	79	35	Tennessee (1) (2)	62	39
Kentucky (2)	60	40	Texas	141	19
Louisiana	36	47	Utah	69.5	36
Maine	200	9	Vermont	224	7
Maryland	200	9	Virginia (1)	30	49
Massachusetts	251	6	Washington	202.5	8
Michigan	200	9	West Virginia	55	43
Minnesota (3)	123	24	Wisconsin	252	5
Mississippi	68	37	Wyoming	60	40
Missouri (1)	17	50	Dist. of Columbia	200	9
Montana	170	17			

(1) Counties and cities may impose an additional tax on a pack of cigarettes in AL, 1¢ to 6¢; IL, 10¢ to 15¢; MO, 4¢ to 7¢; NYC \$1.50; TN, 1¢; and VA, 2¢ to 15¢.

(2) Dealers pay an additional enforcement and administrative fee of 0.1¢ per pack in KY and 0.05¢ in TN.

(3) Plus an additional 27.4 cent sales tax added to the wholesale price of a tax stamp (total \$1.504). This rate is determined annually by the Department of Revenue.

(4) Includes a \$1 per pack surcharge.

Source: Tax Foundation, July 2009.

Available at <http://www.taxfoundation.org/taxdata/show/245.html>.

24-Mar-08

State Cigarette Taxes, 2008

STATE	TAX RATE (¢ per pack)	RANK	STATE	TAX RATE (¢ per pack)	RANK
Alabama (1)	42.5	42	Nebraska	64	35
Alaska	200	4	Nevada	80	32
Arizona	200	4	New Hampshire	108	24
Arkansas	59	38	New Jersey	257.5	1
California	87	30	New Mexico	91	29
Colorado	84	31	New York (1)	150	16
Connecticut	200	4	North Carolina	35	45
Delaware	115	23	North Dakota	44	41
Florida	33.9	46	Ohio	125	20
Georgia	37	43	Oklahoma	103	25
Hawaii (3)	180	10	Oregon	118	22
Idaho	57	39	Pennsylvania	135	19
Illinois (1)	98	28	Rhode Island	246	2
Indiana	99.5	27	South Carolina	7	51
Iowa	136	18	South Dakota	153	14
Kansas	79	33	Tennessee (1) (2)	62	36
Kentucky (2)	30	47	Texas	141	17
Louisiana	36	44	Utah	69.5	34
Maine	200	4	Vermont	179	11
Maryland	200	4	Virginia (1)	30	47
Massachusetts	151	15	Washington	202.5	3
Michigan	200	4	West Virginia	55	40
Minnesota (4)	123	21	Wisconsin	177	12
Mississippi	18	49	Wyoming	60	37
Missouri (1)	17	50	Dist. of Columbia	100	26
Montana	170	13			
			U. S. Median	100.0	

(1) Counties and cities may impose an additional tax on a pack of cigarettes in AL, 1¢ to 6¢; IL, 10¢ to 15¢; MO, 4¢ to 7¢; NYC \$1.50; TN, 1¢; and VA, 2¢ to 15¢.

(2) Dealers pay an additional enforcement and administrative fee of 0.1¢ per pack in KY and 0.05¢ in TN.

(3) Tax rate is scheduled to increase to \$2.00 per pack on Sept. 30, 2008.

(4) Plus an additional 25.5 cent sales tax added to the wholesale price of a tax stamp (total \$1.485).

Federation of Tax Administrators, March 2008.

Available at <http://www.taxadmin.org/fta/rate/cigarett.html>.

9-Apr-07

State Cigarette Taxes, 2007

STATE	TAX RATE (¢ per pack)	RANK	STATE	TAX RATE (¢ per pack)	RANK
Alabama (1)	42.5	40	Nebraska	64	31
Alaska (3)	180	7	Nevada	80	26
Arizona	200	4	New Hampshire	80	26
Arkansas	59	33	New Jersey	257.5	1
California	87	24	New Mexico	91	23
Colorado	84	25	New York (1)	150	13
Connecticut	151	11	North Carolina	35	44
Delaware	55	36	North Dakota	44	39
Florida	33.9	45	Ohio	125	16
Georgia	37	41	Oklahoma	103	19
Hawaii (2)	160	10	Oregon	118	18
Idaho	57	34	Pennsylvania	135	15
Illinois (1)	98	22	Rhode Island	246	2
Indiana	55.5	35	South Carolina	7	51
Iowa	36	42	South Dakota	53	38
Kansas	79	28	Tennessee (1) (2)	20	48
Kentucky (2)	30	46	Texas	141	14
Louisiana	36	42	Utah	69.5	30
Maine	200	4	Vermont	179	8
Maryland	100	20	Virginia (1)	30	46
Massachusetts	151	11	Washington	202.5	3
Michigan	200	4	West Virginia	55	36
Minnesota (4)	123	17	Wisconsin	77	29
Mississippi	18	49	Wyoming	60	32
Missouri (1)	17	50	Dist. of Columbia	100	20
Montana	170	9			
			U. S. Median	80.0	

Source: Compiled by FTA from various sources

(1) Counties and cities may impose an additional tax on a pack of cigarettes in AL, 1¢ to 6¢; IL, 10¢ to 15¢; MO, 4¢ to 7¢; NYC \$1.50; TN, 1¢; and VA, 2¢ to 15¢.

(2) Dealers pay an additional enforcement and administrative fee of 0.1¢ per pack in KY and 0.05¢ in TN.

(3) Tax rate is scheduled to increase to \$2.00 per pack on July 1, 2007 in AK and to \$2.00 per pack on Sept. 30, 2007 in HI.

(4) Plus an additional 25.5 cent sales tax is added to the wholesale price of a tax stamp (total \$1.485).

Federation of Tax Administrators, [http://www.taxadmin.org/fta/rate/tax\\_stru.html](http://www.taxadmin.org/fta/rate/tax_stru.html).

### State Cigarette Taxes, 2006

STATE	TAX RATE (¢ per pack)	RANK	STATE	TAX RATE (¢ per pack)	RANK
Alabama (1)	42.5	39	Nebraska	64	30
Alaska	160	7	Nevada	80	25
Arizona	118	16	New Hampshire	80	25
Arkansas (2)	59	32	New Jersey	240	2
California	87	23	New Mexico	91	22
Colorado	84	24	New York (1)	150	10
Connecticut	151	8	North Carolina (3)	30	45
Delaware	55	35	North Dakota	44	38
Florida	33.9	44	Ohio	125	13
Georgia	37	41	Oklahoma	103	18
Hawaii	140	11	Oregon	118	16
Idaho	57	33	Pennsylvania	135	12
Illinois (1)	98	21	Rhode Island	246	1
Indiana	55.5	34	South Carolina	7	51
Iowa	36	42	South Dakota	53	37
Kansas	79	27	Tennessee (1) (2)	20	48
Kentucky (2)	30	45	Texas	41	40
Louisiana	36	42	Utah	69.5	29
Maine	200	4	Vermont	119	15
Maryland	100	19	Virginia (1)	30	45
Massachusetts	151	8	Washington	202.5	3
Michigan	200	4	West Virginia	55	35
Minnesota (4)	123	14	Wisconsin	77	28
Mississippi	18	49	Wyoming	60	31
Missouri (1)	17	50	Dist. of Columbia	100	19
Montana	170	6			
			U. S. Median	80.0	

Source: Compiled by FTA from various sources

(1) Counties and cities may impose an additional tax on a pack of cigarettes in AL, 1¢ to 6¢; IL, 10¢ to 15¢; MO, 4¢ to 7¢; NYC \$1.50; TN, 1¢; and VA, 2¢ to 15¢.

(2) Dealers pay an additional enforcement and administrative fee of 0.1¢ per pack in KY and 0.05¢ in TN. In AR, a \$1.25/1,000 cigarette fee is imposed.

(3) Tax rate is scheduled to increase to 35 cents per pack on July 1, 2006.

(4) Plus an additional 25.5 cent sales tax is added to the wholesale price of a tax stamp (total \$1.485).

### State Cigarette Taxes, 2005

STATE	TAX RATE (¢ per pack)	RANK	STATE	TAX RATE (¢ per pack)	RANK
Alabama (1)	42.5	39	Nebraska	64	27
Alaska	160	5	Nevada	80	23
Arizona	118	13	New Hampshire	52	36
Arkansas (2)	59	23	New Jersey	240	2
California	87	21	New Mexico	91	20
Colorado	87	22	New York (1)	150	8
Connecticut	151	6	North Carolina	5	50
Delaware	55	32	North Dakota	44	38
Florida	33.9	44	Ohio	55	32
Georgia	37	41	Oklahoma	103	15
Hawaii	140	10	Oregon	118	13
Idaho	57	30	Pennsylvania	135	11
Illinois (1)	98	19	Rhode Island	246	1
Indiana	55.5	31	South Carolina	7	49
Iowa	36	42	South Dakota	53	35
Kansas	79	24	Tennessee (1) (2)	20	45
Kentucky (2)	3	51	Texas	41	40
Louisiana	36	42	Utah	69.5	26
Maine	100	16	Vermont	119	12
Maryland	100	16	Virginia (1) (3)	20	45
Massachusetts	151	6	Washington	142.5	9
Michigan	200	3	West Virginia	55	32
Minnesota	48	37	Wisconsin	77	25
Mississippi	18	47	Wyoming	60	28
Missouri (1)	17	48	Dist. of Columbia	100	16
Montana	170	4			
			U. S. Median	69.5	

Source: Compiled by FTA from various sources

(1) Counties and cities may impose an additional tax on a pack of cigarettes in AL, 1¢ to 6¢; IL, 10¢ to 15¢; MO, 4¢ to 7¢; NYC \$1.50; TN, 1¢; and VA, 2¢ to 15¢.

(2) Dealers pay an additional enforcement and administrative fee of 0.1¢ per pack in KY and 0.05¢ in TN. In AR, a \$1.25/1,000 cigarette fee is imposed.

(3) Tax rate is scheduled to increase to \$0.30 per pack on July 1, 2005.

**State Cigarette Taxes, 2004**

STATE	TAX RATE (¢ per pack)	RANK	STATE	TAX RATE (¢ per pack)	RANK
Alabama (1)	16.5	47	Nebraska	64	25
Alaska	100	12	Nevada	80	20
Arizona	118	11	New Hampshire	52	34
Arkansas (2)	59	27	New Jersey	205	1
California	87	19	New Mexico	91	18
Colorado	20	43	New York (1)	150	5
Connecticut	151	3	North Carolina	5	49
Delaware	55	30	North Dakota	44	36
Florida	33.9	41	Ohio	55	30
Georgia	37	38	Oklahoma	23	42
Hawaii	130	7	Oregon	128	8
Idaho	57	28	Pennsylvania	100	12
Illinois (1)	98	17	Rhode Island	171	2
Indiana	55.5	29	South Carolina	7	48
Iowa	36	39	South Dakota	53	33
Kansas	79	21	Tennessee (1) (2)	20	43
Kentucky (2)	3	50	Texas	41	37
Louisiana	36	39	Utah	69.5	24
Maine	100	12	Vermont	119	10
Maryland	100	12	Virginia (1) (3)	2.5	51
Massachusetts	151	3	Washington	142.5	6
Michigan	125	9	West Virginia	55	30
Minnesota	48	35	Wisconsin	77	22
Mississippi	18	45	Wyoming	60	26
Missouri (1)	17	46	Dist. of Columbia	100	12
Montana	70	23			
			U. S. Median	60	

Source: Compiled by FTA from various sources

(1) Counties and cities may impose an additional tax on a pack of cigarettes in AL, 1¢ to 6¢; IL, 10¢ to 15¢; MO, 4¢ to 7¢; NYC \$1.50; TN, 1¢; and VA, 2¢ to 15¢.

(3) Tax rate in HI is scheduled to increase to \$1.40 per pack on July 1, 2004.

(2) Dealers pay an additional enforcement and administrative fee of 0.1¢ per pack in KY and 0.05¢ in TN. In AR, a \$1.25/1,000 cigarette fee is imposed.

### State Cigarette Taxes, 2003

STATE	TAX RATE (¢ per pack)	RANK	STATE	TAX RATE (¢ per pack)	RANK
Alabama (1)	16.5	45	Nebraska	64	22
Alaska	100	11	Nevada	35	31
Arizona	118	9	New Hampshire	52	25
Arkansas (2)	34	32	New Jersey	150	2
California	87	18	New Mexico	21	38
Colorado	20	39	New York (1)	150	2
Connecticut	111	10	North Carolina	5	49
Delaware	24	36	North Dakota	44	27
Florida	33.9	33	Ohio	55	24
Georgia	12	46	Oklahoma	23	37
Hawaii	120	8	Oregon	128	6
Idaho	28	35	Pennsylvania	100	11
Illinois (1)	98	16	Rhode Island	132	5
Indiana	55.5	23	South Carolina	7	48
Iowa	36	29	South Dakota	33	34
Kansas (3)	70	20	Tennessee (1) (2)	20	39
Kentucky (2)	3	50	Texas	41	28
Louisiana	36	29	Utah	69.5	21
Maine	100	11	Vermont	93	17
Maryland	100	11	Virginia (1)	2.5	51
Massachusetts	151	1	Washington	142.5	4
Michigan	125	7	West Virginia	17	43
Minnesota	48	26	Wisconsin	77	19
Mississippi	18	41	Wyoming	12	46
Missouri (1)	17	43	Dist. of Columbia	100	11
Montana	18	41			
			U. S. Median	48	

(1) Counties and cities may impose an additional tax on a pack of cigarettes in AL, 1¢ to 6¢; IL, 10¢ to 15¢; MO, 4¢ to 7¢; NYC \$1.50; TN, 1¢; and VA, 2¢ to 15¢.

(2) Dealers pay an additional enforcement and administrative fee of 0.1¢ per pack in KY and 0.05¢ in TN. In AR, a \$1.25/1,000 cigarette fee is imposed.

(3) On 7/1/03, the tax rate is scheduled to increase to 79¢ in KS, and \$1.19 in VT.

Source: Compiled by FTA from various sources

## State Cigarette Tax Rates (per pack), 2002

The figures below represent cigarette taxes per pack of 20 cigarettes  
that are imposed by each state, exclusive of any local taxes

State	Tax Rate (per pack)
Alabama	\$0.165
Alaska	\$1.00
Arizona	\$1.18
Arkansas	\$0.59
California	\$0.87
Colorado	\$0.20
Connecticut	\$1.51
Delaware	\$0.55
District of Columbia	\$1.00
Florida	\$0.339
Georgia	\$0.37
Hawaii	\$1.30
Idaho	\$0.57
Illinois	\$0.98
Indiana	\$0.555
Iowa	\$0.36
Kansas	\$0.79
Kentucky	\$0.03
Louisiana	\$0.36
Maine	\$1.00
Maryland	\$1.00
Massachusetts	\$1.51
Michigan	\$1.25
Minnesota	\$0.48
Mississippi	\$0.18
Missouri	\$0.17

State	Tax Rate (per pack)
Montana	\$0.70
Nebraska	\$0.64
Nevada	\$0.35
New Hampshire	\$0.52
New Jersey	\$1.50
New Mexico	\$0.91
New York	\$1.50
North Carolina	\$0.05
North Dakota	\$0.44
Ohio	\$0.55
Oklahoma	\$0.23
Oregon	\$1.28
Pennsylvania	\$1.00
Rhode Island	\$1.50
South Carolina	\$0.07
South Dakota	\$0.53
Tennessee	\$0.20
Texas	\$0.41
Utah	\$0.695
Vermont	\$1.19
Virginia	\$0.025
Washington	\$1.425
West Virginia	\$0.55
Wisconsin	\$0.77
Wyoming	\$0.60

*Source : Campaign for Tobacco Free Kids  
(<http://www.cdph.state.co.us/pp/tobacco/pdfs/StateCigaretteTaxRatesandRank.pdf>)*

### State Cigarette Taxes, 2001

State	Cents/pack	Rank	State	Cents/pack	Rank
New York	111	1	South Dakota	33	27
Alaska	100	2	Arkansas	32	28
Hawaii	100	2	Pennsylvania	31	29
California	87	4	Idaho	28	30
Washington	83	5	Delaware	24	31
New Jersey	80	6	Louisiana	24	31
Massachusetts	76	7	Kansas	24	31
Michigan	75	8	Ohio	23	34
Maine	74	9	Oklahoma	23	34
Rhode Island	71	10	New Mexico	21	36
Oregon	68	11	Colorado	20	37
Maryland	66	12	Mississippi	18	38
Nevada	65	13	Montana	18	38
Wisconsin	59	14	Missouri	17	40
Arizona	58	15	West Virginia	17	40
Illinois	58	15	Alabama	17	42
New Hampshire	52	17	Indiana	16	43
Utah	52	18	Tennessee	13	44
Connecticut	50	19	Georgia	12	45
Minnesota	48	20	Wyoming	12	45
Vermont	44	21	South Carolina	7	47
North Dakota	44	21	North Carolina	5	48
Texas	41	23	Kentucky	3	49
Iowa	36	24	Virginia	3	50
Nebraska	34	25	Washington DC	65	
Florida	34	26			

Source: Chartbook on Taxes in Maryland. Maryland Budget and Tax Policy Institute. January 2002. Federation of Tax Administrators.