

10-Aug-18

State Cigarette Taxes, 2018

STATE	TAX RATE (¢ per pack)	RANK	STATE	TAX RATE (¢ per pack)	RANK
Alabama (a)	67.5	41	Nebraska	64	42
Alaska	200	16	Nevada	180	22
Arizona	200	16	New Hampshire	178	23
Arkansas	115	35	New Jersey	270	10
California	287	9	New Mexico	166	26
Colorado	84	39	New York (a)	435	1
Connecticut	435	1	North Carolina	45	47
Delaware	210	14	North Dakota	44	48
Florida (b)	133.9	31	Ohio	160	27
Georgia	37	49	Oklahoma	203	15
Hawaii	320	5	Oregon	133	32
Idaho	57	45	Pennsylvania	260	11
Illinois (a)	198	21	Rhode Island	425	2
Indiana	99.5	38	South Carolina	57	46
Iowa	136	30	South Dakota	153	28
Kansas	129	33	Tennessee (a) (c)	62	43
Kentucky	110	36	Texas	141	29
Louisiana	108	37	Utah	170	24
Maine	200	16	Vermont	308	6
Maryland	200	16	Virginia (a)	30	50
Massachusetts	351	4	Washington	302.5	8
Michigan	200	16	West Virginia	120	34
Minnesota (d)	304	7	Wisconsin	252	12
Mississippi	68	40	Wyoming	60	44
Missouri (a)	17	51			
Montana	170	24	Dist. of Columbia (f)	250	13
			U. S. Median	166	

Source: Compiled by the Federation of Tax Administrators (FTA) and The Urban-Brookings Tax Policy Center from state sources.

(a) Counties and cities may impose an additional tax on a pack of cigarettes: in Alabama, 1¢ to 25¢; Illinois, 10¢ to \$4.18; Missouri, 4¢ to 7¢; New York City, \$1.50; Tennessee, 1¢; and Virginia, 2¢ to 15¢.

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

(c) Dealers pay an additional enforcement and administrative fee of 0.05¢ in Tennessee.

(d) In addition, Minnesota imposes an in lieu cigarette sales tax determined annually by the Department. The current rate is 57.4¢ through December 31, 2018.

(f) In addition, District of Columbia imposes an in lieu cigarette sales tax calculated every March 31. The current rate is 44¢.