

27-Jan-20

State Cigarette Taxes

January 1, 2020

STATE	TAX RATE (¢ per pack)	RANK	STATE	TAX RATE (¢ per pack)	RANK
Alabama (a)	67.5	41	Nebraska	64	42
Alaska	200	17	Nevada	180	23
Arizona	200	17	New Hampshire	178	24
Arkansas	115	35	New Jersey	270	12
California	287	11	New Mexico	200	17
Colorado	84	39	New York (a)	435	2
Connecticut	435	2	North Carolina	45	47
Delaware	210	15	North Dakota	44	48
Florida (b)	133.9	31	Ohio	160	27
Georgia	37	49	Oklahoma	203	16
Hawaii	320	6	Oregon	133	32
Idaho	57	45	Pennsylvania	260	13
Illinois (a)	298	10	Rhode Island	425	4
Indiana	99.5	38	South Carolina	57	45
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	25
Maine	200	17	Vermont	308	7
Maryland	200	17	Virginia (a)	30	50
Massachusetts	351	5	Washington	302.5	9
Michigan	200	17	West Virginia	120	34
Minnesota (d)	304	8	Wisconsin	252	14
Mississippi	68	40	Wyoming	60	44
Missouri (a)	17	51			
Montana	170	25	Dist. of Columbia (e)	450	1
			U. S. Median	170	

Source: Compiled by the Federation of Tax Administrators (FTA) 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 61¢ through December 31, 2020.

(e) In addition, District of Columbia imposes an in lieu cigarette sales tax calculated every March 31. The current rate is 48¢.

State Cigarette Taxes, 2019

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	11
California	287	10	New Mexico	166	26
Colorado	84	39	New York (a)	435	2
Connecticut	435	2	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	6	Oregon	133	32
Idaho	57	45	Pennsylvania	260	12
Illinois (a)	198	21	Rhode Island	425	4
Indiana	99.5	38	South Carolina	57	45
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	7
Maryland	200	16	Virginia (a)	30	50
Massachusetts	351	5	Washington	302.5	9
Michigan	200	16	West Virginia	120	34
Minnesota (d)	304	8	Wisconsin	252	13
Mississippi	68	40	Wyoming	60	44
Missouri (a)	17	51			
Montana	170	24	Dist. of Columbia (f)	450	1
			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 58.8¢ through December 31, 2019.

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

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¢.

9-Feb-17

State Cigarette Taxes, 2017

STATE	TAX RATE (¢ per pack)	RANK	STATE	TAX RATE (¢ per pack)	RANK
Alabama (a)	67.5	40	Nebraska	64	41
Alaska	200	13	Nevada	180	19
Arizona	200	13	New Hampshire	178	20
Arkansas	115	33	New Jersey	270	9
California (b)	87	37	New Mexico	166	23
Colorado	84	38	New York (a)	435	1
Connecticut	390	2	North Carolina	45	47
Delaware	160	24	North Dakota	44	48
Florida (c)	133.9	29	Ohio	160	24
Georgia	37	49	Oklahoma	103	35
Hawaii	320	5	Oregon	132	30
Idaho	57	45	Pennsylvania	260	10
Illinois (a)	198	18	Rhode Island	375	3
Indiana	99.5	36	South Carolina	57	45
Iowa	136	28	South Dakota	153	26
Kansas	129	31	Tennessee (a) (d)	62	42
Kentucky	60	43	Texas	141	27
Louisiana	108	34	Utah	170	21
Maine	200	13	Vermont	308	6
Maryland	200	13	Virginia (a)	30	50
Massachusetts	351	4	Washington	302.5	8
Michigan	200	13	West Virginia	120	32
Minnesota (e)	304	7	Wisconsin	252	11
Mississippi	68	39	Wyoming	60	43
Missouri (a)	17	51			
Montana	170	21	Dist. of Columbia (f)	250	12
			U. S. Median	153	

Source: Compiled by FTA 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) California tax rate is scheduled to increase to \$2.87 per pack on 4/1/17.

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

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

(e) In addition, Minnesota imposes an in lieu cigarette sales tax determined annually by the

(f) In addition, District of Columbia imposes an in lieu cigarette sales tax calculated every March 31. The current rate is 42¢.

State Cigarette Taxes, 2016

STATE	TAX RATE (¢ per pack)	RANK	STATE	TAX RATE (¢ per pack)	RANK
Alabama (1)	67.5	39	Nebraska	64	40
Alaska	200	12	Nevada	180	18
Arizona	200	12	New Hampshire	178	19
Arkansas	115	30	New Jersey	270	9
California	87	35	New Mexico	166	22
Colorado	84	37	New York (1)	435	1
Connecticut (2)	365	3	North Carolina	45	47
Delaware	160	23	North Dakota	44	48
Florida (3)	133.9	29	Ohio	160	23
Georgia	37	49	Oklahoma	103	33
Hawaii	320	5	Oregon	132	30
Idaho	57	44	Pennsylvania	160	23
Illinois (1)	198	17	Rhode Island	375	2
Indiana	99.5	34	South Carolina	57	44
Iowa	136	28	South Dakota	153	26
Kansas	129	31	Tennessee (1) (4)	62	41
Kentucky	60	42	Texas	141	27
Louisiana	86	36	Utah	170	20
Maine	200	12	Vermont	308	6
Maryland	200	12	Virginia (1)	30	50
Massachusetts	351	4	Washington	302.5	7
Michigan	200	12	West Virginia	55	46
Minnesota (3)	300	8	Wisconsin	252	10
Mississippi	68	38	Wyoming	60	42
Missouri (1)	17	51	Dist. of Columbia (6)	250	11
Montana	170	20			
U. S. Median				153	

(1) 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
(2) Connecticut tax rate is scheduled to increase to \$3.90 per pack on 7/1/16.

(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¢.

(6) In addition, District of Columbia imposes an in lieu cigarette sales tax calculated every March 31. The current rate is
Source: Federation of Tax Administrators, January 2016.

Available at <http://www.taxadmin.org/assets/docs/Research/Rates/cigarette.pdf>

(e) In addition, Minnesota imposes an in lieu cigarette sales tax determined annually by the

≈ 41¢.

State Cigarette Taxes, 2015

STATE	TAX RATE (¢ per pack)	RANK	STATE	TAX RATE (¢ per pack)	RANK
Alabama (1)	42.5	47	Nebraska	64	38
Alaska	200	12	Nevada	80	35
Arizona	200	12	New Hampshire	178	18
Arkansas	115	30	New Jersey	270	9
California	87	33	New Mexico	166	21
Colorado	84	34	New York (1)	435	1
Connecticut	340	4	North Carolina	45	45
Delaware	160	22	North Dakota	44	46
Florida (2)	133.9	27	Ohio	125	29
Georgia	37	48	Oklahoma	103	31
Hawaii	320	5	Oregon (5)	131	28
Idaho	57	42	Pennsylvania	160	22
Illinois (1)	198	17	Rhode Island	350	3
Indiana	99.5	32	South Carolina	57	42
Iowa	136	26	South Dakota	153	24
Kansas	79	36	Tennessee (1) (3)	62	39
Kentucky (3)	60	40	Texas	141	25
Louisiana	36	49	Utah	170	19
Maine	200	12	Vermont	275	8
Maryland	200	12	Virginia (1)	30	50
Massachusetts	351	2	Washington	302.5	6
Michigan	200	12	West Virginia	55	44
Minnesota (4)	290	7	Wisconsin	252	10
Mississippi	68	37	Wyoming	60	40
Missouri (1)	17	51	Dist. of Columbia (6)	250	11
Montana	170	19			
			U. S. Median	136	

(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¢.

(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¢.

The current rate is 52.6¢ through December 31, 2015.

(5) Tax rate in Oregon is scheduled to increase to \$1.32 per pack January 1, 2016.

(6) In addition, District of Columbia imposes an in lieu cigarette sales tax calculated every March 31. The

(e) In addition, Minnesota imposes an in lieu cigarette sales tax determined annually by the

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

State Cigarette Taxes, 2014

STATE	TAX RATE (¢ per pack)	RANK	STATE	TAX RATE (¢ per pack)	RANK
Alabama (1)	42.5	47	Nebraska	64	38
Alaska	200	12	Nevada	80	35
Arizona	200	12	New Hampshire	178	18
Arkansas	115	30	New Jersey	270	8
California	87	33	New Mexico	166	21
Colorado	84	34	New York (1)	435	1
Connecticut	340	4	North Carolina	45	45
Delaware	160	22	North Dakota	44	46
Florida (2)	133.9	27	Ohio	125	29
Georgia	37	48	Oklahoma	103	31
Hawaii	320	5	Oregon	131	28
Idaho	57	42	Pennsylvania	160	22
Illinois (1)	198	17	Rhode Island	350	3
Indiana	99.5	32	South Carolina	57	42
Iowa	136	26	South Dakota	153	24
Kansas	79	36	Tennessee (1) (3)	62	39
Kentucky (3)	60	40	Texas	141	25
Louisiana	36	49	Utah	170	19
Maine	200	12	Vermont	262	9
Maryland	200	12	Virginia (1)	30	50
Massachusetts	351	2	Washington	302.5	6
Michigan	200	12	West Virginia	55	44
Minnesota (4)	283	7	Wisconsin	252	10
Mississippi	68	37	Wyoming	60	40
Missouri (1)	17	51	Dist. of Columbia (5)	250	11
Montana	170	19			
			U. S. Median	136	

(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¢.

(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¢.

The current rate is 36.2¢ through December 31, 2013.

(5) In addition, District of Columbia imposes an in lieu cigarette sales tax calculated every March 31. The current rate is 36¢

(e) In addition, Minnesota imposes an in lieu cigarette sales tax determined annually by the

State Cigarette Taxes, 2013

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	168	20
Arkansas	115	31	New Jersey	270	6
California	87	33	New Mexico	166	21
Colorado	84	34	New York (1)	435	1
Connecticut	300	3	North Carolina	45	45
Delaware	160	22	North Dakota	44	46
Florida (2)	133.9	27	Ohio	125	28
Georgia	37	48	Oklahoma	103	32
Hawaii	320	4	Oregon	118	30
Idaho	57	42	Pennsylvania	160	22
Illinois (1)	198	16	Rhode Island	350	2
Indiana	198	16	South Carolina	57	42
Iowa	136	26	South Dakota	153	24
Kansas	79	36	Tennessee (1) (3)	62	39
Kentucky (3)	60	40	Texas	141	25
Louisiana	36	49	Utah	170	18
Maine	200	11	Vermont	262	7
Maryland	200	11	Virginia (1)	30	50
Massachusetts	251	9	Washington	302.5	5
Michigan	200	11	West Virginia	55	44
Minnesota (4)	123	29	Wisconsin	252	8
Mississippi	68	37	Wyoming	60	40
Missouri (1)	17	51	Dist. of Columbia (5)	250	10
Montana	170	17			
			U. S. Median	136	

(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¢.

(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¢.

The current rate is 36.2¢ through December 31, 2013.

(5) In addition, District of Columbia imposes an in lieu cigarette sales tax calculated every March 31. The current rate is 36¢

(e) In addition, Minnesota imposes an in lieu cigarette sales tax determined annually by the

State Cigarette Taxes, 2012

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	168	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	320	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 (3)	60	40	Texas	141	23
Louisiana	36	49	Utah	170	17
Maine	200	11	Vermont	262	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¢.

(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¢.

The current rate is 34.6¢ through December 31, 2012.

Source: Federation of Tax Administrators, March 2012.

(e) In addition, Minnesota imposes an in lieu cigarette sales tax determined annually by the

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¢.

(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¢.

(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.

(e) In addition, Minnesota imposes an in lieu cigarette sales tax determined annually by the

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¢.

(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¢.

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.

(e) In addition, Minnesota imposes an in lieu cigarette sales tax determined annually by the

Source: Federation of Tax Administrators, March 2010.

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

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 (4)	84	33	New York (1)	275	2
Connecticut	200	9	North Carolina	35	48
Delaware	115	26	North Dakota	44	44
Florida (5)	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.

(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¢.
through July 1, 2011.

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

(e) In addition, Minnesota imposes an in lieu cigarette sales tax determined annually by the

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¢.

(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¢.

Federation of Tax Administrators, March 2008.

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

(e) In addition, Minnesota imposes an in lieu cigarette sales tax determined annually by the

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 (3)	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¢

(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¢.

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).

(e) In addition, Minnesota imposes an in lieu cigarette sales tax determined annually by the

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¢.

(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¢.

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

(e) In addition, Minnesota imposes an in lieu cigarette sales tax determined annually by the

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, MO, 4¢ to 7¢; NYC \$1.50; TN, 1¢; and VA, 2¢ to 15¢.

(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¢.

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, MO, 4¢ to 7¢; NYC \$1.50; TN, 1¢; and VA, 2¢ to 15¢.

(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¢.

State Cigarette Taxes, 2003

TAX RATE			TAX RATE		
STATE	(¢ per pack)	RANK	STATE	(¢ 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.

(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¢.

(e) In addition, Minnesota imposes an in lieu cigarette sales tax determined annually by the

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

(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¢.

(e) In addition, Minnesota imposes an in lieu cigarette sales tax determined annually by the Department. The

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.

(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¢.

(e) In addition, Minnesota imposes an in lieu cigarette sales tax determined annually by the