## State Cigarette Taxes

[as of January 1, 2023]

<table>
<thead>
<tr>
<th>STATE</th>
<th>TAX RATE (¢ per pack)</th>
<th>RANK</th>
<th>STATE</th>
<th>TAX RATE (¢ per pack)</th>
<th>RANK</th>
</tr>
</thead>
<tbody>
<tr>
<td>Alabama (a)</td>
<td>67.5</td>
<td>41</td>
<td>Nebraska</td>
<td>64</td>
<td>42</td>
</tr>
<tr>
<td>Alaska</td>
<td>200</td>
<td>19</td>
<td>Nevada</td>
<td>180</td>
<td>25</td>
</tr>
<tr>
<td>Arizona</td>
<td>200</td>
<td>19</td>
<td>New Hampshire</td>
<td>178</td>
<td>26</td>
</tr>
<tr>
<td>Arkansas</td>
<td>115</td>
<td>36</td>
<td>New Jersey</td>
<td>270</td>
<td>14</td>
</tr>
<tr>
<td>California</td>
<td>287</td>
<td>13</td>
<td>New Mexico</td>
<td>200</td>
<td>19</td>
</tr>
<tr>
<td>Colorado</td>
<td>194</td>
<td>24</td>
<td>New York (a)</td>
<td>435</td>
<td>2</td>
</tr>
<tr>
<td>Connecticut</td>
<td>435</td>
<td>2</td>
<td>North Carolina</td>
<td>45</td>
<td>48</td>
</tr>
<tr>
<td>Delaware</td>
<td>210</td>
<td>17</td>
<td>North Dakota</td>
<td>44</td>
<td>49</td>
</tr>
<tr>
<td>Florida (b)</td>
<td>133.9</td>
<td>33</td>
<td>Ohio</td>
<td>160</td>
<td>29</td>
</tr>
<tr>
<td>Georgia</td>
<td>37</td>
<td>50</td>
<td>Oklahoma</td>
<td>203</td>
<td>18</td>
</tr>
<tr>
<td>Hawaii</td>
<td>320</td>
<td>8</td>
<td>Oregon</td>
<td>333</td>
<td>7</td>
</tr>
<tr>
<td>Idaho</td>
<td>57</td>
<td>46</td>
<td>Pennsylvania</td>
<td>260</td>
<td>15</td>
</tr>
<tr>
<td>Illinois (a)</td>
<td>298</td>
<td>12</td>
<td>Rhode Island</td>
<td>425</td>
<td>4</td>
</tr>
<tr>
<td>Indiana</td>
<td>99.5</td>
<td>39</td>
<td>South Carolina</td>
<td>57</td>
<td>46</td>
</tr>
<tr>
<td>Iowa</td>
<td>136</td>
<td>32</td>
<td>South Dakota</td>
<td>153</td>
<td>30</td>
</tr>
<tr>
<td>Kansas</td>
<td>129</td>
<td>34</td>
<td>Tennessee (a) (c)</td>
<td>62</td>
<td>43</td>
</tr>
<tr>
<td>Kentucky</td>
<td>110</td>
<td>37</td>
<td>Texas</td>
<td>141</td>
<td>31</td>
</tr>
<tr>
<td>Louisiana</td>
<td>108</td>
<td>38</td>
<td>Utah</td>
<td>170</td>
<td>27</td>
</tr>
<tr>
<td>Maine</td>
<td>200</td>
<td>19</td>
<td>Vermont</td>
<td>308</td>
<td>9</td>
</tr>
<tr>
<td>Maryland</td>
<td>375</td>
<td>5</td>
<td>Virginia (a)</td>
<td>60</td>
<td>44</td>
</tr>
<tr>
<td>Massachusetts</td>
<td>351</td>
<td>6</td>
<td>Washington</td>
<td>302.5</td>
<td>11</td>
</tr>
<tr>
<td>Michigan</td>
<td>200</td>
<td>19</td>
<td>West Virginia</td>
<td>120</td>
<td>35</td>
</tr>
<tr>
<td>Minnesota (d)</td>
<td>304</td>
<td>10</td>
<td>Wisconsin</td>
<td>252</td>
<td>16</td>
</tr>
<tr>
<td>Mississippi</td>
<td>68</td>
<td>40</td>
<td>Wyoming</td>
<td>60</td>
<td>44</td>
</tr>
<tr>
<td>Missouri (a)</td>
<td>17</td>
<td>51</td>
<td>Dist. of Columbia (e)</td>
<td>450</td>
<td>1</td>
</tr>
<tr>
<td>Montana</td>
<td>170</td>
<td>27</td>
<td>Dist. of Columbia (e)</td>
<td>450</td>
<td>1</td>
</tr>
<tr>
<td>U. S. Median</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Source:** Compiled by the Federation of Tax Administrators (FTA) from state sources.

**Notes:**
(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 69.2¢ through December 31, 2023.
(e) In addition, District of Columbia imposes an in lieu cigarette sales tax calculated every March 31. The current rate is 52¢.
# State Cigarette Taxes

[as of January 1, 2022]

<table>
<thead>
<tr>
<th>STATE</th>
<th>TAX RATE (¢ per pack)</th>
<th>RANK</th>
<th>STATE</th>
<th>TAX RATE (¢ per pack)</th>
<th>RANK</th>
</tr>
</thead>
<tbody>
<tr>
<td>Alabama (a)</td>
<td>67.5</td>
<td>41</td>
<td>Nebraska</td>
<td>64</td>
<td>42</td>
</tr>
<tr>
<td>Alaska</td>
<td>200</td>
<td>19</td>
<td>Nevada</td>
<td>180</td>
<td>25</td>
</tr>
<tr>
<td>Arizona</td>
<td>200</td>
<td>19</td>
<td>New Hampshire</td>
<td>178</td>
<td>26</td>
</tr>
<tr>
<td>Arkansas</td>
<td>115</td>
<td>36</td>
<td>New Jersey</td>
<td>270</td>
<td>14</td>
</tr>
<tr>
<td>California</td>
<td>287</td>
<td>13</td>
<td>New Mexico</td>
<td>200</td>
<td>19</td>
</tr>
<tr>
<td>Colorado</td>
<td>194</td>
<td>24</td>
<td>New York (a)</td>
<td>435</td>
<td>2</td>
</tr>
<tr>
<td>Connecticut</td>
<td>435</td>
<td>2</td>
<td>North Carolina</td>
<td>45</td>
<td>48</td>
</tr>
<tr>
<td>Delaware</td>
<td>210</td>
<td>17</td>
<td>North Dakota</td>
<td>44</td>
<td>49</td>
</tr>
<tr>
<td>Florida (b)</td>
<td>133.9</td>
<td>33</td>
<td>Ohio</td>
<td>160</td>
<td>29</td>
</tr>
<tr>
<td>Georgia</td>
<td>37</td>
<td>50</td>
<td>Oklahoma</td>
<td>203</td>
<td>18</td>
</tr>
<tr>
<td>Hawaii</td>
<td>320</td>
<td>8</td>
<td>Oregon</td>
<td>333</td>
<td>7</td>
</tr>
<tr>
<td>Idaho</td>
<td>57</td>
<td>46</td>
<td>Pennsylvania</td>
<td>260</td>
<td>15</td>
</tr>
<tr>
<td>Illinois (a)</td>
<td>298</td>
<td>12</td>
<td>Rhode Island</td>
<td>425</td>
<td>4</td>
</tr>
<tr>
<td>Indiana</td>
<td>99.5</td>
<td>39</td>
<td>South Carolina</td>
<td>57</td>
<td>46</td>
</tr>
<tr>
<td>Iowa</td>
<td>136</td>
<td>32</td>
<td>South Dakota</td>
<td>153</td>
<td>30</td>
</tr>
<tr>
<td>Kansas</td>
<td>129</td>
<td>34</td>
<td>Tennessee (a) (c)</td>
<td>62</td>
<td>43</td>
</tr>
<tr>
<td>Kentucky</td>
<td>110</td>
<td>37</td>
<td>Texas</td>
<td>141</td>
<td>31</td>
</tr>
<tr>
<td>Louisiana</td>
<td>108</td>
<td>38</td>
<td>Utah</td>
<td>170</td>
<td>27</td>
</tr>
<tr>
<td>Maine</td>
<td>200</td>
<td>19</td>
<td>Vermont</td>
<td>308</td>
<td>9</td>
</tr>
<tr>
<td>Maryland</td>
<td>375</td>
<td>5</td>
<td>Virginia (a)</td>
<td>60</td>
<td>44</td>
</tr>
<tr>
<td>Massachusetts</td>
<td>351</td>
<td>6</td>
<td>Washington</td>
<td>302.5</td>
<td>11</td>
</tr>
<tr>
<td>Michigan</td>
<td>200</td>
<td>19</td>
<td>West Virginia</td>
<td>120</td>
<td>35</td>
</tr>
<tr>
<td>Minnesota (d)</td>
<td>304</td>
<td>10</td>
<td>Wisconsin</td>
<td>252</td>
<td>16</td>
</tr>
<tr>
<td>Mississippi</td>
<td>68</td>
<td>40</td>
<td>Wyoming</td>
<td>60</td>
<td>44</td>
</tr>
<tr>
<td>Missouri (a)</td>
<td>17</td>
<td>51</td>
<td>Dist. of Columbia (e)</td>
<td>450</td>
<td>1</td>
</tr>
<tr>
<td>Montana</td>
<td>170</td>
<td>27</td>
<td>Dist. of Columbia (e)</td>
<td>450</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>U. S. Median</td>
<td>178</td>
<td></td>
</tr>
</tbody>
</table>

**Source:** Compiled by the Federation of Tax Administrators (FTA) from state sources.

**Notes:**
(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 66.3¢ through December 31, 2022.
(e) In addition, District of Columbia imposes an in lieu cigarette sales tax calculated every March 31. The current rate is 51¢.
### State Cigarette Taxes

[as of January 1, 2021]

<table>
<thead>
<tr>
<th>STATE</th>
<th>TAX RATE (¢ per pack)</th>
<th>RANK</th>
<th>STATE</th>
<th>TAX RATE (¢ per pack)</th>
<th>RANK</th>
</tr>
</thead>
<tbody>
<tr>
<td>Alabama (a)</td>
<td>67.5</td>
<td>41</td>
<td>Nebraska</td>
<td>64</td>
<td>42</td>
</tr>
<tr>
<td>Alaska</td>
<td>200</td>
<td>18</td>
<td>Nevada</td>
<td>180</td>
<td>25</td>
</tr>
<tr>
<td>Arizona</td>
<td>200</td>
<td>18</td>
<td>New Hampshire</td>
<td>178</td>
<td>26</td>
</tr>
<tr>
<td>Arkansas</td>
<td>115</td>
<td>36</td>
<td>New Jersey</td>
<td>270</td>
<td>13</td>
</tr>
<tr>
<td>California</td>
<td>287</td>
<td>12</td>
<td>New Mexico</td>
<td>200</td>
<td>18</td>
</tr>
<tr>
<td>Colorado</td>
<td>194</td>
<td>24</td>
<td>New York (a)</td>
<td>435</td>
<td>2</td>
</tr>
<tr>
<td>Connecticut</td>
<td>435</td>
<td>2</td>
<td>North Carolina</td>
<td>45</td>
<td>48</td>
</tr>
<tr>
<td>Delaware</td>
<td>210</td>
<td>16</td>
<td>North Dakota</td>
<td>44</td>
<td>49</td>
</tr>
<tr>
<td>Florida (b)</td>
<td>133.9</td>
<td>33</td>
<td>Ohio</td>
<td>160</td>
<td>29</td>
</tr>
<tr>
<td>Georgia</td>
<td>37</td>
<td>50</td>
<td>Oklahoma</td>
<td>203</td>
<td>17</td>
</tr>
<tr>
<td>Hawaii</td>
<td>320</td>
<td>7</td>
<td>Oregon</td>
<td>333</td>
<td>6</td>
</tr>
<tr>
<td>Idaho</td>
<td>57</td>
<td>46</td>
<td>Pennsylvania</td>
<td>260</td>
<td>14</td>
</tr>
<tr>
<td>Illinois (a)</td>
<td>298</td>
<td>11</td>
<td>Rhode Island</td>
<td>425</td>
<td>4</td>
</tr>
<tr>
<td>Indiana</td>
<td>99.5</td>
<td>39</td>
<td>South Carolina</td>
<td>57</td>
<td>46</td>
</tr>
<tr>
<td>Iowa</td>
<td>136</td>
<td>32</td>
<td>South Dakota</td>
<td>153</td>
<td>30</td>
</tr>
<tr>
<td>Kansas</td>
<td>129</td>
<td>34</td>
<td>Tennessee (a) (c)</td>
<td>62</td>
<td>43</td>
</tr>
<tr>
<td>Kentucky</td>
<td>110</td>
<td>37</td>
<td>Texas</td>
<td>141</td>
<td>31</td>
</tr>
<tr>
<td>Louisiana</td>
<td>108</td>
<td>38</td>
<td>Utah</td>
<td>170</td>
<td>27</td>
</tr>
<tr>
<td>Maine</td>
<td>200</td>
<td>18</td>
<td>Vermont</td>
<td>308</td>
<td>8</td>
</tr>
<tr>
<td>Maryland</td>
<td>200</td>
<td>18</td>
<td>Virginia (a)</td>
<td>60</td>
<td>44</td>
</tr>
<tr>
<td>Massachusetts</td>
<td>351</td>
<td>5</td>
<td>Washington</td>
<td>302.5</td>
<td>10</td>
</tr>
<tr>
<td>Michigan</td>
<td>200</td>
<td>18</td>
<td>West Virginia</td>
<td>120</td>
<td>35</td>
</tr>
<tr>
<td>Minnesota (d)</td>
<td>304</td>
<td>9</td>
<td>Wisconsin</td>
<td>252</td>
<td>15</td>
</tr>
<tr>
<td>Mississippi</td>
<td>68</td>
<td>40</td>
<td>Wyoming</td>
<td>60</td>
<td>44</td>
</tr>
<tr>
<td>Missouri (a)</td>
<td>17</td>
<td>51</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Montana</td>
<td>170</td>
<td>27</td>
<td>Dist. of Columbia (e)</td>
<td>450</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>U. S. Median</td>
<td>178</td>
<td></td>
</tr>
</tbody>
</table>

**Source:** Compiled by the Federation of Tax Administrators (FTA) from state sources.

**Notes:**
- (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 63.3¢ through December 31, 2021.
- (e) In addition, District of Columbia imposes an in-lieu cigarette sales tax calculated every March 31. The current rate is 50¢.
<table>
<thead>
<tr>
<th>STATE</th>
<th>TAX RATE (¢ per pack)</th>
<th>RANK</th>
<th>STATE</th>
<th>TAX RATE (¢ per pack)</th>
<th>RANK</th>
</tr>
</thead>
<tbody>
<tr>
<td>Alabama (a)</td>
<td>67.5</td>
<td>41</td>
<td>Nebraska</td>
<td>64</td>
<td>42</td>
</tr>
<tr>
<td>Alaska</td>
<td>200</td>
<td>17</td>
<td>Nevada</td>
<td>180</td>
<td>23</td>
</tr>
<tr>
<td>Arizona</td>
<td>200</td>
<td>17</td>
<td>New Hampshire</td>
<td>178</td>
<td>24</td>
</tr>
<tr>
<td>Arkansas</td>
<td>115</td>
<td>35</td>
<td>New Jersey</td>
<td>270</td>
<td>12</td>
</tr>
<tr>
<td>California</td>
<td>287</td>
<td>11</td>
<td>New Mexico</td>
<td>200</td>
<td>17</td>
</tr>
<tr>
<td>Colorado</td>
<td>84</td>
<td>39</td>
<td>New York (a)</td>
<td>435</td>
<td>2</td>
</tr>
<tr>
<td>Connecticut</td>
<td>435</td>
<td>2</td>
<td>North Carolina</td>
<td>45</td>
<td>47</td>
</tr>
<tr>
<td>Delaware</td>
<td>210</td>
<td>15</td>
<td>North Dakota</td>
<td>44</td>
<td>48</td>
</tr>
<tr>
<td>Florida (b)</td>
<td>133.9</td>
<td>31</td>
<td>Ohio</td>
<td>160</td>
<td>27</td>
</tr>
<tr>
<td>Georgia</td>
<td>37</td>
<td>49</td>
<td>Oklahoma</td>
<td>203</td>
<td>16</td>
</tr>
<tr>
<td>Hawaii</td>
<td>320</td>
<td>6</td>
<td>Oregon</td>
<td>133</td>
<td>32</td>
</tr>
<tr>
<td>Idaho</td>
<td>57</td>
<td>45</td>
<td>Pennsylvania</td>
<td>260</td>
<td>13</td>
</tr>
<tr>
<td>Illinois (a)</td>
<td>298</td>
<td>10</td>
<td>Rhode Island</td>
<td>425</td>
<td>4</td>
</tr>
<tr>
<td>Indiana</td>
<td>99.5</td>
<td>38</td>
<td>South Carolina</td>
<td>57</td>
<td>45</td>
</tr>
<tr>
<td>Iowa</td>
<td>136</td>
<td>30</td>
<td>South Dakota</td>
<td>153</td>
<td>28</td>
</tr>
<tr>
<td>Kansas</td>
<td>129</td>
<td>33</td>
<td>Tennessee (a)</td>
<td>62</td>
<td>43</td>
</tr>
<tr>
<td>Kentucky</td>
<td>110</td>
<td>36</td>
<td>Texas</td>
<td>141</td>
<td>29</td>
</tr>
<tr>
<td>Louisiana</td>
<td>108</td>
<td>37</td>
<td>Utah</td>
<td>170</td>
<td>25</td>
</tr>
<tr>
<td>Maine</td>
<td>200</td>
<td>17</td>
<td>Vermont</td>
<td>308</td>
<td>7</td>
</tr>
<tr>
<td>Maryland</td>
<td>200</td>
<td>17</td>
<td>Virginia (a)</td>
<td>30</td>
<td>50</td>
</tr>
<tr>
<td>Massachusetts</td>
<td>351</td>
<td>5</td>
<td>Washington</td>
<td>302.5</td>
<td>9</td>
</tr>
<tr>
<td>Michigan</td>
<td>200</td>
<td>17</td>
<td>West Virginia</td>
<td>120</td>
<td>34</td>
</tr>
<tr>
<td>Minnesota (d)</td>
<td>304</td>
<td>8</td>
<td>Wisconsin</td>
<td>252</td>
<td>14</td>
</tr>
<tr>
<td>Mississippi</td>
<td>68</td>
<td>40</td>
<td>Wyoming</td>
<td>60</td>
<td>44</td>
</tr>
<tr>
<td>Missouri (a)</td>
<td>17</td>
<td>51</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Montana</td>
<td>170</td>
<td>25</td>
<td>Dist. of Columbia (e)</td>
<td>450</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>U. S. Median</td>
<td>170</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>STATE</th>
<th>TAX RATE (¢ per pack)</th>
<th>RANK</th>
<th>STATE</th>
<th>TAX RATE (¢ per pack)</th>
<th>RANK</th>
</tr>
</thead>
<tbody>
<tr>
<td>Alabama (a)</td>
<td>67.5</td>
<td>41</td>
<td>Nebraska</td>
<td>64</td>
<td>42</td>
</tr>
<tr>
<td>Alaska</td>
<td>200</td>
<td>16</td>
<td>Nevada</td>
<td>180</td>
<td>22</td>
</tr>
<tr>
<td>Arizona</td>
<td>200</td>
<td>16</td>
<td>New Hampshire</td>
<td>178</td>
<td>23</td>
</tr>
<tr>
<td>Arkansas</td>
<td>115</td>
<td>35</td>
<td>New Jersey</td>
<td>270</td>
<td>11</td>
</tr>
<tr>
<td>California</td>
<td>287</td>
<td>10</td>
<td>New Mexico</td>
<td>166</td>
<td>26</td>
</tr>
<tr>
<td>Colorado</td>
<td>84</td>
<td>39</td>
<td>New York (a)</td>
<td>435</td>
<td>2</td>
</tr>
<tr>
<td>Connecticut</td>
<td>435</td>
<td>2</td>
<td>North Carolina</td>
<td>45</td>
<td>47</td>
</tr>
<tr>
<td>Delaware</td>
<td>210</td>
<td>14</td>
<td>North Dakota</td>
<td>44</td>
<td>48</td>
</tr>
<tr>
<td>Florida (b)</td>
<td>133.9</td>
<td>31</td>
<td>Ohio</td>
<td>160</td>
<td>27</td>
</tr>
<tr>
<td>Georgia</td>
<td>37</td>
<td>49</td>
<td>Oklahoma</td>
<td>203</td>
<td>15</td>
</tr>
<tr>
<td>Hawaii</td>
<td>320</td>
<td>6</td>
<td>Oregon</td>
<td>133</td>
<td>32</td>
</tr>
<tr>
<td>Idaho</td>
<td>57</td>
<td>45</td>
<td>Pennsylvania</td>
<td>260</td>
<td>12</td>
</tr>
<tr>
<td>Illinois (a)</td>
<td>198</td>
<td>21</td>
<td>Rhode Island</td>
<td>425</td>
<td>4</td>
</tr>
<tr>
<td>Indiana</td>
<td>99.5</td>
<td>38</td>
<td>South Carolina</td>
<td>57</td>
<td>45</td>
</tr>
<tr>
<td>Iowa</td>
<td>136</td>
<td>30</td>
<td>South Dakota</td>
<td>153</td>
<td>28</td>
</tr>
<tr>
<td>Kansas</td>
<td>129</td>
<td>33</td>
<td>Tennessee (a) (c)</td>
<td>62</td>
<td>43</td>
</tr>
<tr>
<td>Kentucky</td>
<td>110</td>
<td>36</td>
<td>Texas</td>
<td>141</td>
<td>29</td>
</tr>
<tr>
<td>Louisiana</td>
<td>108</td>
<td>37</td>
<td>Utah</td>
<td>170</td>
<td>24</td>
</tr>
<tr>
<td>Maine</td>
<td>200</td>
<td>16</td>
<td>Vermont</td>
<td>308</td>
<td>7</td>
</tr>
<tr>
<td>Maryland</td>
<td>200</td>
<td>16</td>
<td>Virginia (a)</td>
<td>30</td>
<td>50</td>
</tr>
<tr>
<td>Massachusetts</td>
<td>351</td>
<td>5</td>
<td>Washington</td>
<td>302.5</td>
<td>9</td>
</tr>
<tr>
<td>Michigan</td>
<td>200</td>
<td>16</td>
<td>West Virginia</td>
<td>120</td>
<td>34</td>
</tr>
<tr>
<td>Minnesota (d)</td>
<td>304</td>
<td>8</td>
<td>Wisconsin</td>
<td>252</td>
<td>13</td>
</tr>
<tr>
<td>Mississippi</td>
<td>68</td>
<td>40</td>
<td>Wyoming</td>
<td>60</td>
<td>44</td>
</tr>
<tr>
<td>Missouri (a)</td>
<td>17</td>
<td>51</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Montana</td>
<td>170</td>
<td>24</td>
<td>Dist. of Columbia (f)</td>
<td>450</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>U. S. Median</td>
<td>166</td>
<td></td>
</tr>
</tbody>
</table>

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¢.
### State Cigarette Taxes, 2018

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

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¢.
### State Cigarette Taxes, 2017

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

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 Department. The current rate is 55.0¢ through December 31, 2017.
(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

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

U. S. Median: 153

(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) Connecticut’s tax rate is scheduled to increase to $3.90 a pack on July 1, 2016.

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

(d) In addition, Minnesota imposes an in lieu cigarette sales tax determined annually by the Department. The current rate is 54.3¢ through Dec. 31, 2016.

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

(f) In addition, District of Columbia imposes an in lieu cigarette sales tax calculated every March 31. The current rate is 41¢.


Available at [http://www.taxadmin.org/assets/docs/Research/Rates/cigarette.pdf](http://www.taxadmin.org/assets/docs/Research/Rates/cigarette.pdf)
## State Cigarette Taxes, 2015

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

(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 0.1¢ per pack in Kentucky and 0.05¢ in Tennessee.

(d) In addition, Minnesota imposes an in lieu cigarette sales tax determined annually by the Department. The current rate is 52.6¢ through Dec. 31, 2015.

(e) In addition, District of Columbia imposes an in lieu cigarette sales tax calculated every March 31. The current rate is 40¢.

Source: Federation of Tax Administrators, January 2015.
## State Cigarette Taxes, 2014

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

(a) Counties and cities may impose an additional tax on a pack of cigarettes: in Alabama, 1¢ to 6¢; Illinois, 10¢ to 15¢; 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 0.1¢ per pack in Kentucky and 0.05¢ in Tennessee.

(d) In addition, Minnesota imposes an in lieu cigarette sales tax determined annually by the Department. The current rate is 36¢

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


Available at http://www.taxadmin.org/fta/rate/cigarette.pdf
# State Cigarette Taxes, 2013

<table>
<thead>
<tr>
<th>STATE</th>
<th>TAX RATE (¢ per pack)</th>
<th>RANK</th>
<th>STATE</th>
<th>TAX RATE (¢ per pack)</th>
<th>RANK</th>
</tr>
</thead>
<tbody>
<tr>
<td>Alabama (a)</td>
<td>42.5</td>
<td>47</td>
<td>Nebraska</td>
<td>64</td>
<td>38</td>
</tr>
<tr>
<td>Alaska</td>
<td>200</td>
<td>11</td>
<td>Nevada</td>
<td>80</td>
<td>35</td>
</tr>
<tr>
<td>Arizona</td>
<td>200</td>
<td>11</td>
<td>New Hampshire</td>
<td>168</td>
<td>20</td>
</tr>
<tr>
<td>Arkansas</td>
<td>115</td>
<td>31</td>
<td>New Jersey</td>
<td>270</td>
<td>6</td>
</tr>
<tr>
<td>California</td>
<td>87</td>
<td>33</td>
<td>New Mexico</td>
<td>166</td>
<td>21</td>
</tr>
<tr>
<td>Colorado</td>
<td>84</td>
<td>34</td>
<td>New York (a)</td>
<td>435</td>
<td>1</td>
</tr>
<tr>
<td>Connecticut</td>
<td>300</td>
<td>3</td>
<td>North Carolina</td>
<td>45</td>
<td>45</td>
</tr>
<tr>
<td>Delaware</td>
<td>160</td>
<td>22</td>
<td>North Dakota</td>
<td>44</td>
<td>46</td>
</tr>
<tr>
<td>Florida (b)</td>
<td>133.9</td>
<td>27</td>
<td>Ohio</td>
<td>125</td>
<td>28</td>
</tr>
<tr>
<td>Georgia</td>
<td>37</td>
<td>48</td>
<td>Oklahoma</td>
<td>103</td>
<td>32</td>
</tr>
<tr>
<td>Hawaii</td>
<td>320</td>
<td>4</td>
<td>Oregon</td>
<td>118</td>
<td>30</td>
</tr>
<tr>
<td>Idaho</td>
<td>57</td>
<td>42</td>
<td>Pennsylvania</td>
<td>160</td>
<td>22</td>
</tr>
<tr>
<td>Illinois (a)</td>
<td>198</td>
<td>16</td>
<td>Rhode Island</td>
<td>350</td>
<td>2</td>
</tr>
<tr>
<td>Indiana</td>
<td>99.5</td>
<td>16</td>
<td>South Carolina</td>
<td>57</td>
<td>42</td>
</tr>
<tr>
<td>Iowa</td>
<td>136</td>
<td>26</td>
<td>South Dakota</td>
<td>153</td>
<td>24</td>
</tr>
<tr>
<td>Kansas</td>
<td>79</td>
<td>36</td>
<td>Tennessee (a)</td>
<td>62</td>
<td>39</td>
</tr>
<tr>
<td>Kentucky (c)</td>
<td>60</td>
<td>40</td>
<td>Texas</td>
<td>141</td>
<td>25</td>
</tr>
<tr>
<td>Louisiana</td>
<td>36</td>
<td>49</td>
<td>Utah</td>
<td>170</td>
<td>18</td>
</tr>
<tr>
<td>Maine</td>
<td>200</td>
<td>11</td>
<td>Vermont</td>
<td>262</td>
<td>7</td>
</tr>
<tr>
<td>Maryland</td>
<td>200</td>
<td>11</td>
<td>Virginia (a)</td>
<td>30</td>
<td>50</td>
</tr>
<tr>
<td>Massachusetts</td>
<td>251</td>
<td>9</td>
<td>Washington</td>
<td>302.5</td>
<td>5</td>
</tr>
<tr>
<td>Michigan</td>
<td>200</td>
<td>11</td>
<td>West Virginia</td>
<td>55</td>
<td>44</td>
</tr>
<tr>
<td>Minnesota (d)</td>
<td>123</td>
<td>29</td>
<td>Wisconsin</td>
<td>252</td>
<td>8</td>
</tr>
<tr>
<td>Mississippi</td>
<td>68</td>
<td>37</td>
<td>Wyoming</td>
<td>60</td>
<td>40</td>
</tr>
<tr>
<td>Missouri (a)</td>
<td>17</td>
<td>51</td>
<td>Dist. of Columbia (e)</td>
<td>250</td>
<td>10</td>
</tr>
<tr>
<td>Montana</td>
<td>170</td>
<td>17</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

U. S. Median 136

(a) Counties and cities may impose an additional tax on a pack of cigarettes: in Alabama, 1¢ to 6¢; Illinois, 10¢ to 15¢; 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 0.1¢ per pack in Kentucky and 0.05¢ in Tennessee.

(d) In addition, Minnesota imposes an in lieu cigarette sales tax determined annually by the Department. The current rate is 36.2¢ through December 31, 2013.

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

## State Cigarette Taxes, 2012

<table>
<thead>
<tr>
<th>STATE</th>
<th>TAX RATE (¢ per pack)</th>
<th>RANK</th>
<th>STATE</th>
<th>TAX RATE (¢ per pack)</th>
<th>RANK</th>
</tr>
</thead>
<tbody>
<tr>
<td>Alabama (a)</td>
<td>42.5</td>
<td>47</td>
<td>Nebraska</td>
<td>64</td>
<td>38</td>
</tr>
<tr>
<td>Alaska</td>
<td>200</td>
<td>11</td>
<td>Nevada</td>
<td>80</td>
<td>35</td>
</tr>
<tr>
<td>Arizona</td>
<td>200</td>
<td>11</td>
<td>New Hampshire</td>
<td>168</td>
<td>16</td>
</tr>
<tr>
<td>Arkansas</td>
<td>115</td>
<td>29</td>
<td>New Jersey</td>
<td>270</td>
<td>6</td>
</tr>
<tr>
<td>California</td>
<td>87</td>
<td>33</td>
<td>New Mexico</td>
<td>166</td>
<td>19</td>
</tr>
<tr>
<td>Colorado</td>
<td>84</td>
<td>34</td>
<td>New York (a)</td>
<td>435</td>
<td>1</td>
</tr>
<tr>
<td>Connecticut</td>
<td>300</td>
<td>4</td>
<td>North Carolina</td>
<td>45</td>
<td>45</td>
</tr>
<tr>
<td>Delaware</td>
<td>160</td>
<td>20</td>
<td>North Dakota</td>
<td>44</td>
<td>46</td>
</tr>
<tr>
<td>Florida (b)</td>
<td>133.9</td>
<td>25</td>
<td>Ohio</td>
<td>125</td>
<td>26</td>
</tr>
<tr>
<td>Georgia</td>
<td>37</td>
<td>48</td>
<td>Oklahoma</td>
<td>103</td>
<td>30</td>
</tr>
<tr>
<td>Hawaii</td>
<td>320</td>
<td>4</td>
<td>Oregon</td>
<td>118</td>
<td>28</td>
</tr>
<tr>
<td>Idaho</td>
<td>57</td>
<td>42</td>
<td>Pennsylvania</td>
<td>160</td>
<td>20</td>
</tr>
<tr>
<td>Illinois (a)</td>
<td>98</td>
<td>32</td>
<td>Rhode Island</td>
<td>346</td>
<td>2</td>
</tr>
<tr>
<td>Indiana</td>
<td>99.5</td>
<td>31</td>
<td>South Carolina</td>
<td>57</td>
<td>42</td>
</tr>
<tr>
<td>Iowa</td>
<td>136</td>
<td>24</td>
<td>South Dakota</td>
<td>153</td>
<td>22</td>
</tr>
<tr>
<td>Kansas</td>
<td>79</td>
<td>36</td>
<td>Tennessee (a)(c)</td>
<td>62</td>
<td>39</td>
</tr>
<tr>
<td>Kentucky (c)</td>
<td>60</td>
<td>40</td>
<td>Texas</td>
<td>141</td>
<td>23</td>
</tr>
<tr>
<td>Louisiana</td>
<td>36</td>
<td>49</td>
<td>Utah</td>
<td>170</td>
<td>17</td>
</tr>
<tr>
<td>Maine</td>
<td>200</td>
<td>11</td>
<td>Vermont</td>
<td>262</td>
<td>10</td>
</tr>
<tr>
<td>Maryland</td>
<td>200</td>
<td>11</td>
<td>Virginia (a)</td>
<td>30</td>
<td>50</td>
</tr>
<tr>
<td>Massachusetts</td>
<td>251</td>
<td>8</td>
<td>Washington</td>
<td>302.5</td>
<td>3</td>
</tr>
<tr>
<td>Michigan</td>
<td>200</td>
<td>11</td>
<td>West Virginia</td>
<td>55</td>
<td>44</td>
</tr>
<tr>
<td>Minnesota (d)</td>
<td>123</td>
<td>27</td>
<td>Wisconsin</td>
<td>252</td>
<td>7</td>
</tr>
<tr>
<td>Mississippi</td>
<td>68</td>
<td>37</td>
<td>Wyoming</td>
<td>60</td>
<td>40</td>
</tr>
<tr>
<td>Missouri (a)</td>
<td>17</td>
<td>51</td>
<td>Dist. of Columbia (e)</td>
<td>250</td>
<td>9</td>
</tr>
<tr>
<td>Montana</td>
<td>170</td>
<td>17</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**U. S. Median** 125

---

(a) Counties and cities may impose an additional tax on a pack of cigarettes in Alabama, 1¢ to 6¢; Illinois, 10¢ to 15¢; Missouri, 4¢ to 7¢; New York City, $1.50; Tennessee, 1¢; and Virginia, 2¢ to 15¢.

(b) Includes a $1 per pack surcharge.

(c) Dealers pay an additional enforcement and administrative fee of 0.1 cent per pack in Kentucky and 0.05 cent in Tennessee.

(d) In addition, Minnesota imposes an in lieu cigarette sales tax determined annually by the Department of Revenue. The current rate is 37 cents through July 31, 2012.

(e) Imposes an in lieu cigarette sales tax calculated every March 31. The current rate is 36 cents.

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

U. S. Median 125

(a) Counties and cities may impose an additional tax on a pack of cigarettes in Alabama 1¢ to 6¢; Illinois, 10¢ to 15¢; Missouri, 4¢ to 7¢; New York City, $1.50; Tennessee, 1¢; and Virginia, 2¢ to 15¢.
(b) Includes a $1 per pack surcharge.
(c) Tax rate is scheduled to increase to $3.20 per pack effective July 1, 2011.
(d) Dealers pay an additional enforcement and administrative fee of 0.1 cent per pack in Kentucky and .05 cent in Tennessee.
(e) In addition, Minnesota imposes an in lieu cigarette sales tax determined annually by the Department of Revenue. The current rate is 34.6 cents through July 31, 2011.

### State Cigarette Taxes, 2010

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

U. S. Median          118.0

(a) Counties and cities may impose an additional tax on a pack of cigarettes in Alabama 1¢ to 6¢; Illinois, 10¢ to 15¢; Missouri, 4¢ to 7¢; New York City $1.50; Tennessee 1¢; and Virginia 2¢ to 15¢.

(b) 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.

(c) Includes a $1 per pack surcharge.

(d) Tax rate is scheduled to increase to $2.80 per pack effective July 1, 2010 and $3.00 per pack effective July 1, 2011.

(e) Dealers pay an additional enforcement and administrative fee of 0.1 cent per pack in Kentucky and .05 cent in Tennessee.

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


## State Cigarette Taxes, 2009

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

(a) Counties and cities may impose an additional tax on a pack of cigarettes in Alabama 1¢ to 6¢; Illinois, 10¢ to 15¢; Missouri, 4¢ to 7¢; New York City $1.50; Tennessee 1¢; and Virginia 2¢ to 15¢.

(b) Plus an additional 27.4 cent sales tax is added to the wholesale price of a tax stamp (total $1.504).

### State Cigarette Taxes, 2008

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

U. S. Median: 100.0

(a) Counties and cities may impose an additional tax on a pack of cigarettes in Alabama 1¢ to 6¢; Illinois, 10¢ to 15¢; Missouri, 4¢ to 7¢; New York City $1.50; Tennessee 1¢; and Virginia 2¢ to 15¢.

(b) Tax rate is scheduled to increase to $2.00 per pack on September 30, 2008.

(c) Dealers pay an additional enforcement and administrative fee of 0.1¢ per pack in Kentucky and 0.05¢ in Tennessee.

(d) 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, March 2008.

Available at http://www.taxadmin.org/fta/rate/cigarette.html.
As of 9-Apr-07

State Cigarette Taxes, 2007

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

U. S. Median 80.0

(a) Counties and cities may impose an additional tax on a pack of cigarettes in Alabama 1¢ to 6¢; Illinois, 10¢ to 15¢; Missouri, 4¢ to 7¢; New York City $1.50; Tennessee 1¢; and Virginia 2¢ to 15¢.
(b) Tax rate is scheduled to increase to $2.00 per pack on July 1, 2007 in AK and to $2.00 on Sept. 30, 2007 in HI.
(c) Dealers pay an additional enforcement and administrative fee of 0.1¢ per pack in Kentucky and 0.05¢ in Tennessee.
(d) Plus an additional 25.5 cent sales tax is added to the wholesale price of a tax stamp (total $1.485).

Source: Compiled by FTA from various sources.
## State Cigarette Taxes, 2006

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

U. S. Median 80.0

(a) Counties and cities may impose an additional tax on a pack of cigarettes in Alabama, 1–6 cents; Illinois, 10–15 cents; Missouri, 4–7 cents; New York City, $1.50; Tennessee, 1 cent; and Virginia, 2–15 cents.

(b) Dealers pay an additional enforcement and administrative fee of 0.1 cents per pack in Kentucky and 0.05 cents in Tennessee. In Arkansas, a fee of $1.25/1,000 cigarette fee is imposed.

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

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

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

(a) Counties and cities may impose an additional tax on a pack of cigarettes in Alabama, 1-6 cents; Illinois, 10-15 cents; Missouri, 4-7 cents; New York City, $1.50; Tennessee, 1 cent; and Virginia, 2-15 cents.

(b) Dealers pay an additional enforcement and administrative fee of 0.1 cents per pack in Kentucky and 0.05 cents in Tennessee. In Arkansas, a fee of $1.25/1,000 cigarette fee is imposed.

(c) Tax rate is scheduled to increase to 30 cents per pack on July 1, 2005.

Source: Compiled by FTA from various sources.
### State Cigarette Taxes, 2004

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

U. S. Median: 60

(a) Counties and cities may impose an additional tax on a pack of cigarettes in Alabama, 1-6 cents; Illinois, 10-15 cents; Missouri, 4-7 cents; New York City,$1.50; Tennessee, 1 cent; and Virginia, 2-15 cents.

(b) Dealers pay an additional enforcement and administrative fee of 0.1 cents per pack in Kentucky and 0.05 cents in Tennessee. In Arkansas, a fee of $1.25/1,000 cigarette fee is imposed.

(c) Tax rate in Hawaii is scheduled to increase to $1.40 per pack on July 1, 2004.

Source: Compiled by FTA from various sources.
## State Cigarette Taxes, 2003

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

(a) Counties and cities may impose an additional tax on a pack of cigarettes in Alabama, 1-6 cents; Illinois, 10-15 cents; Missouri, 4-7 cents; New York City, $1.50; Tennessee, 1 cent; and Virginia, 2-15 cents.

(b) Dealers pay an additional enforcement and administrative fee of 0.1 cents per pack in Kentucky and 0.05 cents in Tennessee. In Arkansas, a fee of $1.25/1,000 cigarette fee is imposed.

(c) Tax rate is scheduled to increase to 79 cents on July 1, 2003.

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

<table>
<thead>
<tr>
<th>State</th>
<th>Tax Rate (per pack)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Alabama (a)</td>
<td>$0.165</td>
</tr>
<tr>
<td>Alaska</td>
<td>$1.00</td>
</tr>
<tr>
<td>Arizona</td>
<td>$1.18</td>
</tr>
<tr>
<td>Arkansas (b)</td>
<td>$0.59</td>
</tr>
<tr>
<td>California</td>
<td>$0.87</td>
</tr>
<tr>
<td>Colorado</td>
<td>$0.20</td>
</tr>
<tr>
<td>Connecticut</td>
<td>$1.51</td>
</tr>
<tr>
<td>Delaware</td>
<td>$0.55</td>
</tr>
<tr>
<td>District of Columbia</td>
<td>$1.00</td>
</tr>
<tr>
<td>Florida</td>
<td>$0.339</td>
</tr>
<tr>
<td>Georgia</td>
<td>$0.37</td>
</tr>
<tr>
<td>Hawaii</td>
<td>$1.30</td>
</tr>
<tr>
<td>Idaho</td>
<td>$0.57</td>
</tr>
<tr>
<td>Illinois (a)</td>
<td>$0.98</td>
</tr>
<tr>
<td>Indiana</td>
<td>$0.555</td>
</tr>
<tr>
<td>Iowa</td>
<td>$0.36</td>
</tr>
<tr>
<td>Kansas</td>
<td>$0.79</td>
</tr>
<tr>
<td>Kentucky (b)</td>
<td>$0.03</td>
</tr>
<tr>
<td>Louisiana (c)</td>
<td>$0.36</td>
</tr>
<tr>
<td>Maine</td>
<td>$1.00</td>
</tr>
<tr>
<td>Maryland</td>
<td>$1.00</td>
</tr>
<tr>
<td>Massachusetts</td>
<td>$1.51</td>
</tr>
<tr>
<td>Michigan</td>
<td>$1.25</td>
</tr>
<tr>
<td>Minnesota</td>
<td>$0.48</td>
</tr>
<tr>
<td>Mississippi</td>
<td>$0.18</td>
</tr>
<tr>
<td>Missouri (a)</td>
<td>$0.17</td>
</tr>
<tr>
<td>Montana</td>
<td>$0.70</td>
</tr>
<tr>
<td>Nebraska</td>
<td>$0.64</td>
</tr>
<tr>
<td>Nevada</td>
<td>$0.35</td>
</tr>
<tr>
<td>New Hampshire</td>
<td>$0.52</td>
</tr>
<tr>
<td>New Jersey</td>
<td>$1.50</td>
</tr>
<tr>
<td>New Mexico</td>
<td>$0.91</td>
</tr>
<tr>
<td>New York (a)(d)</td>
<td>$1.50</td>
</tr>
<tr>
<td>North Carolina</td>
<td>$0.05</td>
</tr>
<tr>
<td>North Dakota</td>
<td>$0.44</td>
</tr>
<tr>
<td>Ohio</td>
<td>$0.55</td>
</tr>
<tr>
<td>Oklahoma</td>
<td>$0.23</td>
</tr>
<tr>
<td>Oregon</td>
<td>$1.28</td>
</tr>
<tr>
<td>Pennsylvania</td>
<td>$1.00</td>
</tr>
<tr>
<td>Rhode Island</td>
<td>$1.50</td>
</tr>
<tr>
<td>South Carolina</td>
<td>$0.07</td>
</tr>
<tr>
<td>South Dakota</td>
<td>$0.53</td>
</tr>
<tr>
<td>Tennessee (a)(b)</td>
<td>$0.20</td>
</tr>
<tr>
<td>Texas</td>
<td>$0.41</td>
</tr>
<tr>
<td>Utah</td>
<td>$0.695</td>
</tr>
<tr>
<td>Vermont</td>
<td>$1.19</td>
</tr>
<tr>
<td>Virginia (a)</td>
<td>$0.025</td>
</tr>
<tr>
<td>Washington</td>
<td>$1.425</td>
</tr>
<tr>
<td>West Virginia</td>
<td>$0.55</td>
</tr>
<tr>
<td>Wisconsin</td>
<td>$0.77</td>
</tr>
<tr>
<td>Wyoming</td>
<td>$0.60</td>
</tr>
</tbody>
</table>

(a) Counties and cities may impose an additional tax on a pack of cigarettes in Alabama, 1-6 cents; Illinois, 10-15 cents; Missouri, 4-7 cents; New York City, 8 cents; Tennessee, 1 cent; and Virginia, 2-15 cents.

(b) Dealers pay an additional enforcement and administrative fee of 0.1 cents per pack in Kentucky and 0.05 cents in Tennessee. In Arkansas, a fee of $1.25/1,000 cigarettes fee is imposed.

(c) Tax rate is scheduled to decrease to 20 cents on July 1, 2002.

(d) Tax rate is scheduled to increase to $1.50 per pack on April 3, 2002.

Source: Campaign for Tobacco Free Kids
## State Cigarette Taxes, 2001

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

(a) Counties and cities may impose an additional tax on a pack of cigarettes in Alabama, 1-6 cents; Illinois, 10-15 cents; Missouri, 4-7 cents; Tennessee, 1 cent; and Virginia, 2-15 cents.

(b) Dealers pay an additional enforcement and administrative fee of 0.1 cents per pack in Kentucky and 0.05 cents in Tennessee. In Arkansas, a fee of $1.25/1,000 cigarettes fee is imposed.

(c) The tax rate will increase to $1.11 per pack on March 1, 2000.