



## STATE CIGARETTE EXCISE TAX RATES & RANKINGS

Average State Cigarette Tax: \$1.93 per pack

State	Tax	Rank
Alabama	\$0.675	41st
<b>Alaska</b>	<b>\$2.00</b>	<b>19th</b>
<b>Arizona</b>	<b>\$2.00</b>	<b>19th</b>
<b>Arkansas</b>	<b>\$1.15</b>	<b>36th</b>
California	\$2.87	13th
Colorado	\$1.94	24th
Connecticut	\$4.35	3rd
Delaware	\$2.10	17th
DC	\$4.50	2nd
<b>Florida</b>	<b>\$1.339</b>	<b>33rd</b>
<b>Georgia</b>	<b>\$0.37</b>	<b>50th</b>
<b>Hawaii</b>	<b>\$3.20</b>	<b>8th</b>
<b>Idaho</b>	<b>\$0.57</b>	<b>46th</b>
Illinois	\$2.98	12th
<b>Indiana</b>	<b>\$0.995</b>	<b>39th</b>
<b>Iowa</b>	<b>\$1.36</b>	<b>32nd</b>
Kansas	\$1.29	34th
Kentucky	\$1.10	37th

State	Tax	Rank
Louisiana	\$1.08	38th
<b>Maine</b>	<b>\$2.00</b>	<b>19th</b>
Maryland	\$3.75	5th
<b>Massachusetts</b>	<b>\$3.51</b>	<b>6th</b>
<b>Michigan</b>	<b>\$2.00</b>	<b>19th</b>
Minnesota	\$3.04	10th
<b>Mississippi</b>	<b>\$0.68</b>	<b>40th</b>
<b>Missouri</b>	<b>\$0.17</b>	<b>51st</b>
<b>Montana</b>	<b>\$1.70</b>	<b>27th</b>
<b>Nebraska</b>	<b>\$0.64</b>	<b>42nd</b>
Nevada	\$1.80	25th
<b>New Hampshire</b>	<b>\$1.78</b>	<b>26th</b>
<b>New Jersey</b>	<b>\$2.70</b>	<b>14th</b>
New Mexico	\$2.00	19th
New York	\$5.35	1st
<b>North Carolina</b>	<b>\$0.45</b>	<b>48th</b>
<b>North Dakota</b>	<b>\$0.44</b>	<b>49th</b>
Ohio	\$1.60	29th

State	Tax	Rank
Oklahoma	\$2.03	18th
Oregon	\$3.33	7th
Pennsylvania	\$2.60	15th
Rhode Island	\$4.25	4th
<b>South Carolina</b>	<b>\$0.57</b>	<b>46th</b>
<b>South Dakota</b>	<b>\$1.53</b>	<b>30th</b>
<b>Tennessee</b>	<b>\$0.62</b>	<b>43rd</b>
<b>Texas</b>	<b>\$1.41</b>	<b>31st</b>
<b>Utah</b>	<b>\$1.70</b>	<b>27th</b>
Vermont	\$3.08	9th
Virginia	\$0.60	44th
<b>Washington</b>	<b>\$3.025</b>	<b>11th</b>
West Virginia	\$1.20	35th
<b>Wisconsin</b>	<b>\$2.52</b>	<b>16th</b>
<b>Wyoming</b>	<b>\$0.60</b>	<b>44th</b>
Puerto Rico	\$5.10	NA
Guam	\$4.00	NA
Northern Mariana Isl.	\$3.75	NA

Table shows all cigarette tax rates currently in effect. Since 2002, 48 states and the District of Columbia have increased their cigarette tax rates 143 times. The states in bold have not increased their tax in more than 10 years (before 2013). Currently, 37 states, DC, Puerto Rico, Northern Mariana Islands, and Guam have cigarette tax rates of \$1.00 per pack or higher; 22 states, DC, Puerto Rico, Northern Mariana Islands, and Guam have cigarette tax rates of \$2.00 per pack or higher; ten states, DC, Puerto Rico, Northern Mariana Islands, and Guam have cigarette tax rates of \$3.00 per pack or higher; three states, DC, Puerto Rico, and Guam have cigarette tax rates of \$4.00 per pack or higher; and one state (NY) and Puerto Rico have cigarette tax rates higher than \$5.00. States' average includes DC, but not Puerto Rico, other U.S. territories, or local cigarette taxes. The median tax rate is \$1.78 per pack. AK, MI, MN, MS, TX, and UT also have special taxes or fees on brands of manufacturers not participating in the state tobacco lawsuit settlements (NPMs).

**The highest combined state-local tax rate is \$7.16 in Chicago, IL, with Evanston, IL second at \$6.48 per pack.**

Other high state-local rates include New York City at \$6.85 and Juneau, AK at \$5.00 per pack. For more information on local cigarette taxes, see: <http://tobaccofreekids.org/research/factsheets/pdf/0267.pdf>.

Federal cigarette tax is \$1.01 per pack. From the beginning of 1998 through 2023, the major cigarette companies increased the prices they charge by more than \$4.00 per pack (but also instituted aggressive retail-level discounting for competitive purposes and to reduce related consumption declines). In January 2003, Philip Morris instituted a 65-cent per pack price cut for four of its major brands, to replace its retail-level discounting and fight sales losses to discount brands, and R.J. Reynolds followed suit. **Nationally, estimated smoking-caused health care costs total \$20.52 per pack.**

The weighted average price for a pack of cigarettes nationwide is roughly \$9.16 (including statewide sales taxes but not local cigarette or sales taxes, other than NYC's \$1.50 per pack cigarette tax), with considerable state-to-state differences because of different state tax rates, and different manufacturer, wholesaler, and retailer pricing and discounting practices. AK, DE, MT, NH & OR have no state retail sales tax at all; OK has a state sales tax, but does not apply it to cigarettes; MN & DC apply a per-pack sales tax at the wholesale level; and AL, GA & MO (unlike the rest of the states) do not apply their state sales tax to that portion of retail cigarette prices that represents the state's cigarette excise tax.

**Campaign for Tobacco-Free Kids, January 16, 2024 / Ann Boonn**

For additional information see the Campaign's website at <https://tobaccofreekids.org/fact-sheets/tobacco-control-policies/tobacco-taxes>.

Sources: Orzechowski & Walker, *Tax Burden on Tobacco*, 2022; media reports; state revenue department websites.