



## STATE EXCISE AND SALES TAXES PER PACK OF CIGARETTES TOTAL AMOUNTS & STATE RANKINGS

States	Average Retail Price Per Pack (with all taxes)	Cigarette Excise Tax Per Pack	Excise Tax Rank (Highest = 1)	State Sales Tax Rate	State Sales Tax Per Pack	Total State Tax Per Pack	Total Tax Rank (Highest = 1)
<b>States' Average</b>	<b>\$9.16</b>	<b>\$1.93</b>	<b>--</b>	<b>5.3%</b>	<b>\$0.47</b>	<b>\$2.40</b>	<b>--</b>
Alabama	\$7.65	\$0.675	41st	4.0%	\$0.27	\$0.94	47th
<b>Alaska</b>	\$11.37	<b>\$2.00</b>	<b>19th</b>	0.0%	\$0.00	\$2.00	27th
<b>Arizona</b>	\$9.61	<b>\$2.00</b>	<b>19th</b>	5.6%	\$0.51	\$2.51	20th
<b>Arkansas</b>	\$8.51	<b>\$1.15</b>	<b>36th</b>	6.5%	\$0.52	\$1.67	35th
California	\$11.00	\$2.87	13th	8.25%	\$0.84	\$3.71	10th
Colorado	\$9.72	\$1.94	24th	2.9%	\$0.27	\$2.51	18th
Connecticut	\$12.40	\$4.35	3rd	6.35%	\$0.74	\$5.09	3rd
Delaware	\$9.04	\$2.10	17th	0.0%	\$0.00	\$2.10	25th
DC	\$13.23	\$4.50	2nd	6.0%	\$0.53	\$5.03	4th
<b>Florida</b>	\$8.70	<b>\$1.339</b>	<b>33rd</b>	6.0%	\$0.49	\$1.83	31st
<b>Georgia</b>	\$7.84	<b>\$0.37</b>	<b>50th</b>	7.0%	\$0.49	\$0.86	49th
<b>Hawaii</b>	\$11.48	<b>\$3.20</b>	<b>8th</b>	4.0%	\$0.44	\$3.64	12th
<b>Idaho</b>	\$8.09	<b>\$0.57</b>	<b>46th</b>	6.0%	\$0.46	\$1.03	43rd
Illinois	\$11.44	\$2.98	12th	6.25%	\$0.67	\$3.65	11th
<b>Indiana</b>	\$8.24	<b>\$0.995</b>	<b>39th</b>	7.0%	\$0.54	\$1.53	38th
<b>Iowa</b>	\$8.71	<b>\$1.36</b>	<b>32nd</b>	6.0%	\$0.49	\$1.85	30th
Kansas	\$8.85	\$1.29	34th	6.5%	\$0.54	\$1.83	32nd
Kentucky	\$8.18	\$1.10	37th	6.0%	\$0.46	\$1.56	37th
Louisiana	\$8.31	\$1.08	38th	4.45%	\$0.35	\$1.43	39th
<b>Maine</b>	\$9.79	<b>\$2.00</b>	<b>19th</b>	5.5%	\$0.51	\$2.51	19th
Maryland	\$12.05	\$3.75	5th	6.0%	\$0.68	\$4.43	5th
<b>Massachusetts</b>	\$12.58	<b>\$3.51</b>	<b>6th</b>	6.25%	\$0.74	\$4.25	6th
<b>Michigan</b>	\$9.50	<b>\$2.00</b>	<b>19th</b>	6.0%	\$0.54	\$2.54	17th
Minnesota	\$12.04	\$3.04	10th	6.875%	\$0.739	\$3.78	7th
<b>Mississippi</b>	\$8.01	<b>\$0.68</b>	<b>40th</b>	7.0%	\$0.52	\$1.20	41st
<b>Missouri</b>	\$7.53	<b>\$0.17</b>	<b>51st</b>	5.475%	\$0.38	\$0.55	51st
<b>Montana</b>	\$8.73	<b>\$1.70</b>	<b>27th</b>	0.0%	\$0.00	\$1.70	34th
<b>Nebraska</b>	\$8.06	<b>\$0.64</b>	<b>42nd</b>	5.5%	\$0.42	\$1.06	42nd
Nevada	\$9.43	\$1.80	25th	6.85%	\$0.60	\$2.40	22nd
<b>New Hampshire</b>	\$8.76	<b>\$1.78</b>	<b>26th</b>	0.0%	\$0.00	\$1.78	33rd
<b>New Jersey</b>	\$10.74	<b>\$2.70</b>	<b>14th</b>	6.625%	\$0.67	\$3.37	13th
New Mexico	\$9.93	\$2.00	19th	5.3%	\$0.50	\$2.50	21st
New York	\$14.09	\$5.35	1st	4.00%	\$0.54	\$5.89	1st
<b>North Carolina</b>	\$7.82	<b>\$0.45</b>	<b>48th</b>	6.75%	\$0.49	\$0.94	46th
<b>North Dakota</b>	\$7.83	<b>\$0.44</b>	<b>49th</b>	5.0%	\$0.37	\$0.81	50th

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Ohio	\$8.84	\$1.60	29th	6.5%	\$0.54	\$2.14	24th
Oklahoma	\$9.19	\$2.03	18th	4.5%	\$0.00	\$2.03	26th
Oregon	\$10.98	\$3.33	7th	0.0%	\$0.00	\$3.33	14th
Pennsylvania	\$11.02	\$2.60	15th	6.0%	\$0.62	\$3.22	15th
Rhode Island	\$12.97	\$4.25	4th	7.0%	\$0.85	\$5.10	2nd
<b>South Carolina</b>	\$7.49	<b>\$0.57</b>	<b>46th</b>	6.0%	\$0.42	\$0.99	45th
<b>South Dakota</b>	\$8.50	<b>\$1.53</b>	<b>30th</b>	4.5%	\$0.37	\$1.90	29th
<b>Tennessee</b>	\$8.10	<b>\$0.62</b>	<b>43rd</b>	8.5%	\$0.63	\$1.25	40th
<b>Texas</b>	\$8.49	<b>\$1.41</b>	<b>31st</b>	6.25%	\$0.50	\$1.91	28th
<b>Utah</b>	\$9.26	<b>\$1.70</b>	<b>27th</b>	6.1%	\$0.53	\$2.23	23rd
Vermont	\$11.31	\$3.08	9th	6.0%	\$0.64	\$3.72	8th
Virginia	\$8.50	\$0.60	44th	5.3%	\$0.43	\$1.03	44th
<b>Washington</b>	\$11.21	<b>\$3.025</b>	<b>11th</b>	6.5%	\$0.68	\$3.71	9th
West Virginia	\$8.17	\$1.20	35th	6.0%	\$0.46	\$1.66	36th
<b>Wisconsin</b>	\$10.23	<b>\$2.52</b>	<b>16th</b>	5.0%	\$0.49	\$3.01	16th
<b>Wyoming</b>	\$7.61	<b>\$0.60</b>	<b>44th</b>	4.0%	\$0.29	\$0.89	48th

Table shows state tax rates and the state average currently in effect. The states in **red** have not increased their tax in at least 10 years (before 2013). Sales tax amount per pack is based on state sales tax percentage and average price of a pack of cigarettes in each state. In the vast majority of states with sales taxes, the sales tax percentage is applied to the total retail price of a pack of cigarettes, including all applicable federal and state cigarette excise taxes. Oklahoma has a state sales tax, but does not apply it to cigarettes; Minnesota and Washington, DC apply a per-pack sales tax at the wholesale level; and Alabama, Georgia, and Missouri do not apply their state sales tax to that portion of retail cigarette prices that represents the state's cigarette excise tax.

The federal cigarette tax is \$1.01 per pack (there is no federal sales tax). In the last five years, the major cigarette companies have increased their product prices by more than \$1.80 per pack.

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

Additional information on state cigarette taxes and the many benefits from increasing them is available at <https://global.tobaccofreekids.org/fact-sheets/tobacco-control-policies/tobacco-taxes> and <https://global.tobaccofreekids.org/what-we-do/us/state-tobacco-taxes>.

**Sources:** Orzechowski & Walker, *Tax Burden on Tobacco*, 2022; media reports; state tax officials; U.S. Department of Agriculture, Economic Research Service.