



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)
States' Average	\$8.41	\$1.93	--	5.3%	\$0.43	\$2.36	--
Alabama	\$6.85	\$0.675	41st	4.0%	\$0.24	\$0.91	46th
Alaska	\$10.70	\$2.00	19th	0.0%	\$0.00	\$2.00	27th
Arizona	\$8.95	\$2.00	19th	5.6%	\$0.47	\$2.47	18th
Arkansas	\$7.58	\$1.15	36th	6.5%	\$0.46	\$1.61	36th
California	\$10.28	\$2.87	13th	8.25%	\$0.78	\$3.65	10th
Colorado	\$8.77	\$1.94	24th	2.9%	\$0.25	\$2.19	23rd
Connecticut	\$11.71	\$4.35	3rd	6.35%	\$0.70	\$5.05	2nd
Delaware	\$8.21	\$2.10	17th	0.0%	\$0.00	\$2.10	24th
DC	\$12.03	\$4.50	2nd	6.0%	\$0.52	\$5.02	4th
Florida	\$7.93	\$1.339	33rd	6.0%	\$0.45	\$1.79	31st
Georgia	\$6.93	\$0.37	50th	6.0%	\$0.37	\$0.74	50th
Hawaii	\$10.85	\$3.20	8th	4.0%	\$0.42	\$3.62	11th
Idaho	\$7.08	\$0.57	46th	6.0%	\$0.40	\$0.97	45th
Illinois	\$10.33	\$2.98	12th	6.25%	\$0.61	\$3.59	12th
Indiana	\$7.47	\$0.995	39th	7.0%	\$0.49	\$1.48	38th
Iowa	\$7.90	\$1.36	32nd	6.0%	\$0.45	\$1.81	30th
Kansas	\$7.75	\$1.29	34th	6.5%	\$0.47	\$1.76	33rd
Kentucky	\$7.39	\$1.10	37th	6.0%	\$0.42	\$1.52	37th
Louisiana	\$7.20	\$1.08	38th	4.45%	\$0.31	\$1.39	39th
Maine	\$8.72	\$2.00	19th	5.5%	\$0.45	\$2.45	20th
Maryland	\$11.79	\$3.75	5th	6.0%	\$0.67	\$4.42	5th
Massachusetts	\$11.37	\$3.51	6th	6.25%	\$0.67	\$4.18	6th
Michigan	\$8.50	\$2.00	19th	6.0%	\$0.48	\$2.48	17th
Minnesota	\$11.14	\$3.04	10th	6.875%	\$0.692	\$3.73	7th
Mississippi	\$6.84	\$0.68	40th	7.0%	\$0.45	\$1.13	41st
Missouri	\$6.58	\$0.17	51st	4.725%	\$0.29	\$0.46	51st
Montana	\$7.71	\$1.70	27th	0.0%	\$0.00	\$1.70	34th
Nebraska	\$7.31	\$0.64	42nd	5.5%	\$0.38	\$1.02	42nd
Nevada	\$8.69	\$1.80	25th	6.85%	\$0.56	\$2.36	21st
New Hampshire	\$7.76	\$1.78	26th	0.0%	\$0.00	\$1.78	32nd
New Jersey	\$9.64	\$2.70	14th	6.625%	\$0.60	\$3.30	14th
New Mexico	\$9.09	\$2.00	19th	5.4%	\$0.46	\$2.46	19th
New York	\$12.89	\$5.35	1st	4.0%	\$0.46	\$4.81	1st
North Carolina	\$6.98	\$0.45	48th	6.75%	\$0.44	\$0.89	47th
North Dakota	\$6.74	\$0.44	49th	5.0%	\$0.32	\$0.76	49th

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)
Ohio	\$8.06	\$1.60	29th	6.5%	\$0.49	\$2.09	25th
Oklahoma	\$8.37	\$2.03	18th	4.5%	\$0.00	\$2.03	26th
Oregon	\$10.43	\$3.33	7th	0.0%	\$0.00	\$3.33	13th
Pennsylvania	\$10.17	\$2.60	15th	6.0%	\$0.58	\$3.18	15th
Rhode Island	\$12.01	\$4.25	4th	7.0%	\$0.79	\$5.04	3rd
South Carolina	\$7.13	\$0.57	46th	6.0%	\$0.40	\$0.97	44th
South Dakota	\$7.95	\$1.53	30th	4.5%	\$0.34	\$1.87	29th
Tennessee	\$7.51	\$0.62	43rd	8.5%	\$0.59	\$1.21	40th
Texas	\$8.20	\$1.41	31st	6.25%	\$0.48	\$1.89	28th
Utah	\$8.67	\$1.70	27th	6.1%	\$0.50	\$2.20	22nd
Vermont	\$10.13	\$3.08	9th	6.0%	\$0.57	\$3.65	9th
Virginia	\$7.68	\$0.60	44th	5.3%	\$0.39	\$0.99	43rd
Washington	\$10.39	\$3.025	11th	6.5%	\$0.63	\$3.66	8th
West Virginia	\$7.53	\$1.20	35th	6.0%	\$0.43	\$1.63	35th
Wisconsin	\$9.40	\$2.52	16th	5.0%	\$0.45	\$2.97	16th
Wyoming	\$7.28	\$0.60	44th	4.0%	\$0.28	\$0.88	48th

Table shows state tax rates and the state average currently in effect. The states in **red** have not increased their tax for at least 10 years (since 2013 or earlier). 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 \$1.75 per pack.

Campaign for Tobacco-Free Kids, August 8, 2023 / 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*, 2021; media reports; state tax officials; U.S. Department of Agriculture, Economic Research Service.