

STATE EXCISE TAX RATES ON CIGARETTES

(January 1, 2012)

STATE	TAX RATE (¢ per pack)	RANK	STATE	TAX RATE (¢ per pack)	RANK
Alabama (a)	42.5	47	Nebraska	64	38
Alaska	200	11	Nevada	80	35
Arizona	200	11	New Hampshire	168	18
Arkansas	115	29	New Jersey	270	6
California	87	33	New Mexico	166	19
Colorado	84	34	New York (a)	435	1
Connecticut	340	3	North Carolina	45	45
Delaware	160	20	North Dakota	44	46
Florida (b)	133.9	25	Ohio	125	26
Georgia	37	48	Oklahoma	103	30
Hawaii	320	4	Oregon	118	28
Idaho	57	42	Pennsylvania	160	20
Illinois (a)	98	32	Rhode Island	346	2
Indiana	99.5	31	South Carolina	57	42
Iowa	136	24	South Dakota	153	22
Kansas	79	36	Tennessee (a) (e)	62	39
Kentucky (c)	60	40	Texas	141	23
Louisiana	36	49	Utah	170	16
Maine	200	11	Vermont	262	7
Maryland	200	11	Virginia (a)	30	50
Massachusetts	251	9	Washington	302.5	5
Michigan	200	11	West Virginia	55	44
Minnesota (d)	123	27	Wisconsin	252	8
Mississippi	68	37	Wyoming	60	40
Missouri (a)	17	51			
Montana	170	16	Dist. of Columbia (e)	250	10
			U. S. Median	125	

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 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 37¢ through July 31, 2012.

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