

STATE EXCISE TAX RATES ON CIGARETTES

(January 1, 2010)

STATE	TAX RATE (¢ per pack)	RANK	STATE	TAX RATE (¢ per pack)	RANK
Alabama (1)	42.5	46	Nebraska	64	38
Alaska	200	11	Nevada	80	34
Arizona	200	11	New Hampshire	178	16
Arkansas	115	27	New Jersey	270	4
California	87	32	New Mexico	91	31
Colorado(5)	84	33	New York (1)	275	3
Connecticut	300	2	North Carolina	45	44
Delaware	160	18	North Dakota	44	45
Florida (6)	133.9	23	Ohio	125	24
Georgia	37	47	Oklahoma	103	28
Hawaii (3)	260	5	Oregon	118	26
Idaho	57	42	Pennsylvania	160	18
Illinois (1)	98	30	Rhode Island	346	1
Indiana	99.5	29	South Carolina	7	51
Iowa	136	22	South Dakota	153	20
Kansas	79	35	Tennessee (1) (2)	62	39
Kentucky (2)	60	40	Texas	141	21
Louisiana	36	48	Utah	69.5	36
Maine	200	11	Vermont	224.0	9
Maryland	200	11	Virginia (1)	30	49
Massachusetts	251	7	Washington	202.5	10
Michigan	200	11	West Virginia	55	43
Minnesota (4)	123	25	Wisconsin	252	6
Mississippi	68	37	Wyoming	60	40
Missouri (1)	17	50	Dist. of Columbia	250	8
Montana	170	17			
			U. S. Median	118.0	

Source: Compiled by FTA from various sources.

(1) Counties and cities may impose an additional tax on a pack of cigarettes in AL, 1¢ to 6¢; IL, 10¢ to 15¢; MO, 4¢ to 7¢; NYC \$1.50; TN, 1¢; and VA, 2¢ to 15¢.

(2) Dealers pay an additional enforcement and administrative fee of 0.1¢ per pack in KY and 0.05¢ in TN.

(3) Tax Rate is scheduled to increase to \$2.80 per pack effective July 1, 2010 and \$3.00 per pack effective July 1, 2011

(4) Plus an additional 33.0 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.

(5) In addition there will be a 2.9% state sales tax on top of the stated per pack tax rate from 07/01/2009 through 07/01/2011

(6) includes a \$1 per pack surcharge.