

STATE EXCISE TAX RATES ON CIGARETTES

(January 1, 2008)

STATE	TAX RATE (¢ per pack)	RANK	STATE	TAX RATE (¢ per pack)	RANK
Alabama (1)	42.5	42	Nebraska	64	35
Alaska	200	4	Nevada	80	32
Arizona	200	4	New Hampshire	108	24
Arkansas	59.0	38	New Jersey	257.5	1
California	87	30	New Mexico	91	29
Colorado	84	31	New York (1)	150	16
Connecticut	200	4	North Carolina	35	45
Delaware	115	23	North Dakota	44	41
Florida	33.9	46	Ohio	125	20
Georgia	37	43	Oklahoma	103	25
Hawaii (3)	180	10	Oregon	118	22
Idaho	57	39	Pennsylvania	135	19
Illinois (1)	98	28	Rhode Island	246	2
Indiana	99.5	27	South Carolina	7	51
Iowa	136	18	South Dakota	153	14
Kansas	79	33	Tennessee (1) (2)	62	36
Kentucky (2)	30	47	Texas	141	17
Louisiana	36	44	Utah	69.5	34
Maine	200	4	Vermont	179	11
Maryland	200	4	Virginia (1)	30	47
Massachusetts	151	15	Washington	202.5	3
Michigan	200	4	West Virginia	55	40
Minnesota (4)	123	21	Wisconsin	177	12
Mississippi	18	49	Wyoming	60	37
Missouri (1)	17	50	Dist. of Columbia	100	26
Montana	170	13	U. S. Median	100.0	

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 \$2.00 per pack on Sept. 30, 2008.

(4) Plus an additional 25.5 cent sales tax is added to the wholesale price of a tax stamp (total \$1.485).