

STATE EXCISE TAX RATES ON CIGARETTES

(January 1, 2018)

STATE	TAX RATE (¢ per pack)	RANK	STATE	TAX RATE (¢ per pack)	RANK
Alabama (a)	67.5	40	Nebraska	64	41
Alaska	200	15	Nevada	180	21
Arizona	200	15	New Hampshire	178	22
Arkansas	115	34	New Jersey	270	10
California	287	9	New Mexico	166	25
Colorado	84	38	New York (a)	435	1
Connecticut	435	1	North Carolina	45	47
Delaware	210	14	North Dakota	44	48
Florida (b)	133.9	30	Ohio	160	26
Georgia	37	49	Oklahoma	103	36
Hawaii	320	5	Oregon	133	31
Idaho	57	45	Pennsylvania	260	11
Illinois (a)	198	20	Rhode Island	425	3
Indiana	99.5	37	South Carolina	57	45
Iowa	136	29	South Dakota	153	27
Kansas	129	32	Tennessee (a) (c)	62	42
Kentucky	60	43	Texas	141	28
Louisiana	108	35	Utah	170	23
Maine	200	15	Vermont	308	6
Maryland	200	15	Virginia (a)	30	50
Massachusetts	351	4	Washington	302.5	8
Michigan	200	15	West Virginia	120	33
Minnesota (d)	304	7	Wisconsin	252	12
Mississippi	68	39	Wyoming	60	43
Missouri (a)	17	51			
Montana	170	23	Dist. of Columbia (e)	250	13
			U. S. Median	160.0	

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 25¢; Illinois, 10¢ to \$4.18; 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 0.05¢ in Tennessee.

(d) In addition, Minnesota imposes an in lieu cigarette sales tax determined annually by the Department.

The current rate is 57.4¢ through December 31, 2018.

(e) In addition, District of Columbia imposes an in lieu cigarette sales tax calculated every March 31. The current rate is 44¢.