



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	\$9.74	\$1.96	--	5.3%	\$0.50	\$2.46	--
Alabama	\$8.48	\$0.675	41st	4.0%	\$0.30	\$0.98	46th
Alaska	\$12.37	\$2.00	20th	0.0%	\$0.00	\$2.00	27th
Arizona	\$10.69	\$2.00	20th	5.6%	\$0.57	\$2.57	18th
Arkansas	\$9.48	\$1.15	36th	6.5%	\$0.58	\$1.73	34th
California	\$11.71	\$2.87	13th	8.25%	\$0.89	\$3.76	9th
Colorado	\$10.85	\$2.24	17th	2.9%	\$0.31	\$2.55	20th
Connecticut	\$13.24	\$4.35	4th	6.35%	\$0.79	\$5.14	3rd
Delaware	\$9.61	\$2.10	18th	0.0%	\$0.00	\$2.10	25th
DC	\$13.94	\$4.50	3rd	6.0%	\$0.53	\$5.03	5th
Florida	\$9.07	\$1.339	33rd	6.0%	\$0.51	\$1.85	32nd
Georgia	\$8.47	\$0.37	50th	7.0%	\$0.53	\$0.90	49th
Hawaii	\$12.13	\$3.20	8th	4.0%	\$0.47	\$3.67	12th
Idaho	\$8.65	\$0.57	46th	6.0%	\$0.49	\$1.06	43rd
Illinois	\$11.99	\$2.98	12th	6.25%	\$0.71	\$3.69	11th
Indiana	\$8.69	\$0.995	39th	7.0%	\$0.57	\$1.56	38th
Iowa	\$8.78	\$1.36	32nd	6.0%	\$0.50	\$1.86	31st
Kansas	\$9.37	\$1.29	34th	6.5%	\$0.57	\$1.86	30th
Kentucky	\$8.63	\$1.10	37th	6.0%	\$0.49	\$1.59	37th
Louisiana	\$8.87	\$1.08	38th	5.0%	\$0.42	\$1.50	39th
Maine	\$10.52	\$2.00	20th	5.5%	\$0.55	\$2.55	19th
Maryland	\$14.17	\$5.00	2nd	6.0%	\$0.80	\$5.80	2nd
Massachusetts	\$12.54	\$3.51	6th	6.25%	\$0.74	\$4.25	6th
Michigan	\$10.03	\$2.00	20th	6.0%	\$0.57	\$2.57	17th
Minnesota	\$12.10	\$3.04	10th	6.875%	\$0.739	\$3.78	7th
Mississippi	\$8.33	\$0.68	40th	7.0%	\$0.54	\$1.22	41st
Missouri	\$8.03	\$0.17	51st	5.975%	\$0.44	\$0.61	51st
Montana	\$9.22	\$1.70	27th	0.0%	\$0.00	\$1.70	35th
Nebraska	\$8.56	\$0.64	42nd	5.5%	\$0.45	\$1.09	42nd
Nevada	\$9.88	\$1.80	25th	6.85%	\$0.63	\$2.43	22nd
New Hampshire	\$9.34	\$1.78	26th	0.0%	\$0.00	\$1.78	33rd
New Jersey	\$11.41	\$2.70	14th	6.625%	\$0.71	\$3.41	13th
New Mexico	\$10.42	\$2.00	20th	5.25%	\$0.52	\$2.52	21st
New York	\$14.55	\$5.35	1st	4.00%	\$0.56	\$5.91	1st
North Carolina	\$7.95	\$0.45	48th	6.75%	\$0.50	\$0.95	47th
North Dakota	\$8.24	\$0.44	49th	5.0%	\$0.39	\$0.83	50th

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Ohio	\$9.59	\$1.60	29th	6.5%	\$0.59	\$2.19	24th
Oklahoma	\$9.26	\$2.03	19th	4.5%	\$0.00	\$2.03	26th
Oregon	\$11.16	\$3.33	7th	0.0%	\$0.00	\$3.33	14th
Pennsylvania	\$11.86	\$2.60	15th	6.0%	\$0.67	\$3.27	15th
Rhode Island	\$13.16	\$4.25	5th	7.0%	\$0.86	\$5.11	4th
South Carolina	\$8.50	\$0.57	46th	6.0%	\$0.48	\$1.05	45th
South Dakota	\$9.57	\$1.53	30th	4.2%	\$0.39	\$1.92	29th
Tennessee	\$8.44	\$0.62	43rd	8.5%	\$0.66	\$1.28	40th
Texas	\$9.46	\$1.41	31st	6.25%	\$0.56	\$1.97	28th
Utah	\$10.16	\$1.70	27th	6.1%	\$0.58	\$2.28	23rd
Vermont	\$11.91	\$3.08	9th	6.0%	\$0.67	\$3.75	10th
Virginia	\$9.11	\$0.60	44th	5.3%	\$0.46	\$1.06	44th
Washington	\$12.13	\$3.025	11th	6.5%	\$0.74	\$3.77	8th
West Virginia	\$8.75	\$1.20	35th	6.0%	\$0.50	\$1.70	36th
Wisconsin	\$10.73	\$2.52	16th	5.0%	\$0.51	\$3.03	16th
Wyoming	\$8.57	\$0.60	44th	4.0%	\$0.33	\$0.93	48th

Table shows state tax rates and the state average currently in effect. The states in **red** have not increased their tax in 10 years or more (in 2015 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 \$2.00 per pack. Nationally, estimated smoking-caused health care costs total \$20.52 per pack.

Campaign for Tobacco-Free Kids, December 24, 2024 / 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*, 2023; media reports; state tax officials; U.S. Department of Agriculture, Economic Research Service.