



## STATE CIGARETTE TAX RATES & RANK, DATE OF LAST INCREASE, ANNUAL PACK SALES & REVENUES, AND RELATED DATA

48 states and the District of Columbia have implemented or passed 149 cigarette tax rate increases since 2002, with 37 of those states and DC passing more than one increase during that time period. The states in red have not increased their tax in 10 years or more (in 2016 or earlier). As time passes, inflation erodes the real value of state tobacco tax rates and revenues, as they account for increasingly small portions of the total retail price of a pack of cigarettes. Cigarette tax increases can quickly restore state tobacco tax revenues to historical levels or higher – while also reducing state smoking levels and related costs and saving lives.

### Average State Cigarette Tax: \$2.05 per pack

State	Cigarette Tax Per Pack	National Rank (1 = high)	Date of Last State Tax Increase	FY 2025 Cigarette Pack Sales (millions)	FY 2025 Cigarette Tax Revenue (millions)	Retail Price Per Pack with All Taxes	State Smoking Costs Per Pack Sold	Youth Smoking Rate	Adult Smoking Rate	Adult Smoking Rank (1=low)
<i>All State Avg/Total</i>	<i>\$2.05</i>	<i>///</i>	<i>///</i>	<i>7.6 billion</i>	<i>\$12.3 billion</i>	<i>\$10.15</i>	<i>\$51.52</i>	<i>1.7%</i>	<i>9.9%</i>	<i>///</i>
<b>Alabama</b>	<b>\$0.675</b>	<b>41st</b>	<b>10/1/2015</b>	174.9	\$118.4	\$8.34	\$29.26	<b>5.7%</b>	14.0%	41st
<b>Alaska</b>	<b>\$2.00</b>	<b>22nd</b>	<b>7/1/2007</b>	13.8	\$27.5	\$12.99	\$49.14	<b>6.5%</b>	14.7%	45th
<b>Arizona</b>	<b>\$2.00</b>	<b>22nd</b>	<b>12/8/2006</b>	109.9	\$219.8	\$11.10	\$52.08	<b>3.4%</b>	10.2%	17th
<b>Arkansas</b>	<b>\$1.15</b>	<b>37th</b>	<b>3/1/2009</b>	101.7	\$116.9	\$9.30	\$33.89	<b>7.4%</b>	16.5%	48th
California	\$2.87	16th	4/1/2017	370.4	\$1,063.1	\$11.78	\$66.17	1.3%	7.6%	2nd
Colorado	\$2.24	19th	7/1/2024	97.7	\$218.9	\$10.28	\$36.37	3.1%	9.7%	12th
Connecticut	\$4.35	5th	12/1/2017	51.9	\$225.8	\$13.63	\$68.28	<b>3.0%</b>	9.0%	9th
Delaware	\$2.10	20th	9/1/2017	39.9	\$83.8	\$9.94	\$26.65	<b>2.2%</b>	10.1%	16th
Washington, DC	\$4.50	3rd	10/1/2018	1.4	\$7.0	\$14.03	\$154.20	<b>3.1%</b>	8.5%	6th
<b>Florida</b>	<b>\$1.339</b>	<b>34th</b>	<b>7/1/2009</b>	554.3	\$742.3	\$9.29	\$38.66	1.6%	10.6%	21st
<b>Georgia</b>	<b>\$0.37</b>	<b>50th</b>	<b>7/1/2003</b>	336.8	\$125.0	\$8.86	\$28.75	<b>3.3%</b>	11.2%	24th
Hawaii	\$3.60	6th	1/1/2026	19.7	\$63.1	\$13.09	\$50.36	<b>3.0%</b>	8.1%	5th
<b>Idaho</b>	<b>\$0.57</b>	<b>46th</b>	<b>6/1/2003</b>	42.8	\$24.4	\$8.75	\$26.23	<b>3.8%</b>	9.6%	11th
Illinois	\$2.98	15th	7/1/2019	201.9	\$601.7	\$12.37	\$55.35	<b>3.6%</b>	10.5%	19th
Indiana	\$2.995	14th	7/1/2025	274.5	\$272.9	\$11.28	\$28.06	0.6%	13.9%	40th
<b>Iowa</b>	<b>\$1.36</b>	<b>33rd</b>	<b>3/16/2007</b>	95.5	\$129.9	\$9.95	\$34.03	<b>4.1%</b>	12.9%	35th
<b>Kansas</b>	<b>\$1.29</b>	<b>35th</b>	<b>7/1/2015</b>	64.0	\$82.6	\$9.73	\$43.57	<b>4.6%</b>	13.7%	38th
Kentucky	\$1.10	38th	7/1/2018	226.6	\$248.6	\$9.01	\$23.59	<b>5.3%</b>	17.2%	49th
<b>Louisiana</b>	<b>\$1.08</b>	<b>39th</b>	<b>4/1/2016</b>	166.0	\$179.0	\$9.15	\$30.65	<b>7.0%</b>	15.0%	47th
Maine	\$3.50	8th	1/5/2026	46.9	\$93.9	\$12.19	\$40.03	<b>5.6%</b>	14.4%	44th
Maryland	\$5.00	2nd	7/1/2024	74.8	\$374.1	\$13.47	\$57.36	<b>3.2%</b>	7.8%	3rd
<b>Massachusetts</b>	<b>\$3.51</b>	<b>7th</b>	<b>7/31/2013</b>	81.6	\$285.9	\$13.28	\$74.75	<b>3.4%</b>	8.8%	8th
<b>Michigan</b>	<b>\$2.00</b>	<b>22nd</b>	<b>7/1/2004</b>	263.4	\$526.9	\$10.35	\$39.84	<b>2.1%</b>	13.4%	36th
Minnesota	\$3.04	11th	1/1/2017	100.1	\$378.7	\$12.90	\$56.99	4.5%	10.2%	17th
<b>Mississippi</b>	<b>\$0.68</b>	<b>40th</b>	<b>5/15/2009</b>	114.1	\$77.6	\$8.58	\$29.29	<b>5.1%</b>	13.8%	39th
<b>Missouri</b>	<b>\$0.17</b>	<b>51st</b>	<b>10/1/1993</b>	327.0	\$55.6	\$8.01	\$23.00	<b>6.2%</b>	14.7%	45th
<b>Montana</b>	<b>\$1.70</b>	<b>28th</b>	<b>1/1/2005</b>	27.7	\$47.2	\$9.73	\$36.06	<b>6.9%</b>	12.2%	30th
<b>Nebraska</b>	<b>\$0.64</b>	<b>42nd</b>	<b>10/1/2002</b>	92.4	\$59.2	\$8.99	\$32.59	<b>1.9%</b>	12.2%	30th
<b>Nevada</b>	<b>\$1.80</b>	<b>26th</b>	<b>7/1/2015</b>	62.2	\$112.0	\$10.31	\$40.96	<b>3.0%</b>	11.9%	27th
<b>New Hampshire</b>	<b>\$1.78</b>	<b>27th</b>	<b>8/1/2013</b>	82.1	\$146.6	\$9.42	\$20.52	<b>3.9%</b>	9.1%	10th

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New Jersey	\$3.00	13th	8/1/2025	144.4	\$389.9	\$11.66	\$58.78	2.8%	8.6%	7th
New Mexico	\$2.00	22nd	7/1/2019	33.1	\$66.1	\$10.90	\$51.14	3.2%	12.0%	29th
New York	\$5.35	1st	9/1/2023	132.8	\$715.8	\$14.83	\$122.34	2.1%	9.9%	13th
<b>North Carolina</b>	<b>\$0.45</b>	<b>48th</b>	<b>9/1/2009</b>	413.2	\$185.9	\$8.75	\$27.82	<b>3.9%</b>	11.5%	25th
<b>North Dakota</b>	<b>\$0.44</b>	<b>49th</b>	<b>7/1/1993</b>	30.1	\$13.3	\$8.71	\$23.03	<b>5.4%</b>	12.4%	32nd
<b>Ohio</b>	<b>\$1.60</b>	<b>30th</b>	<b>7/1/2015</b>	383.4	\$613.5	\$9.94	\$37.74	<b>3.6%</b>	14.1%	42nd
Oklahoma	\$2.03	21st	7/1/2018	131.0	\$266.0	\$9.89	\$28.41	4.3%	14.1%	42nd
Oregon	\$3.33	9th	1/1/2021	79.4	\$263.9	\$11.41	\$35.44	2.8%	10.6%	21st
<b>Pennsylvania</b>	<b>\$2.60</b>	<b>17th</b>	<b>8/1/2016</b>	314.1	\$816.5	\$11.85	\$43.00	<b>3.7%</b>	11.7%	26th
Rhode Island	\$4.50	3rd	9/3/2024	24.6	\$109.0	\$13.72	\$55.83	3.1%	9.9%	13th
<b>South Carolina</b>	<b>\$0.57</b>	<b>46th</b>	<b>7/1/2010</b>	180.3	\$102.8	\$8.43	\$29.73	<b>3.3%</b>	12.6%	33rd
<b>South Dakota</b>	<b>\$1.53</b>	<b>31st</b>	<b>1/1/2007</b>	23.3	\$35.3	\$9.94	\$36.34	<b>4.6%</b>	13.5%	37th
<b>Tennessee</b>	<b>\$0.62</b>	<b>43rd</b>	<b>7/1/2007</b>	259.4	\$159.8	\$9.21	\$30.98	<b>5.4%</b>	17.0%	*
<b>Texas</b>	<b>\$1.41</b>	<b>32nd</b>	<b>1/1/2007</b>	594.5	\$848.8	\$10.04	\$42.10	<b>3.4%</b>	10.0%	15th
<b>Utah</b>	<b>\$1.70</b>	<b>28th</b>	<b>7/1/2010</b>	33.9	\$57.4	\$10.25	\$37.08	<b>1.1%</b>	5.7%	1st
<b>Vermont</b>	<b>\$3.08</b>	<b>10th</b>	<b>7/1/2015</b>	14.5	\$44.6	\$12.48	\$47.84	<b>5.8%</b>	10.5%	19th
Virginia	\$0.60	44th	7/1/2020	250.6	\$154.0	\$9.63	\$27.59	2.0%	11.1%	23rd
<b>Washington</b>	<b>\$3.025</b>	<b>12th</b>	<b>5/1/2010</b>	74.5	\$220.5	\$12.29	\$78.90	2.2%	7.9%	4th
<b>West Virginia</b>	<b>\$1.20</b>	<b>36th</b>	<b>7/1/2016</b>	99.3	\$119.2	\$9.19	\$26.25	<b>6.7%</b>	20.8%	50th
<b>Wisconsin</b>	<b>\$2.52</b>	<b>18th</b>	<b>9/1/2009</b>	150.5	\$379.3	\$10.77	\$40.42	<b>3.4%</b>	11.9%	27th
<b>Wyoming</b>	<b>\$0.60</b>	<b>44th</b>	<b>7/1/2003</b>	18.0	\$10.8	\$8.79	\$27.69	<b>15.7%</b>	12.7%	34th
<b>USA/U.S. Gov't</b>	<b>\$1.01</b>	<b>///</b>	<b>4/1/2009</b>	7.9 billion	\$7.9 billion		\$51.52	1.7%	9.9%	///

\* Tennessee not included in adult smoking rate ranking because data is from a different year (2023).

Sources: Orzechowski & Walker, *Tax Burden on Tobacco* monthly reports. U.S. Alcohol and Tobacco Tax and Trade Bureau (TTB), *Tobacco Statistics*. State averages do not include U.S. territories. Taxed Pack Sales include all cigarette sales on which cigarette taxes were collected. Total USA pack sales include sales of cigarettes on which federal but not state taxes are collected (e.g., sales to Indian Tribes and military bases) and includes sales in Puerto Rico and other U.S. territories not listed above. State cigarette tax revenues are gross values. The retail price per pack includes all federal and statewide excise and sales taxes but not any purely local taxes (except that NY City's \$1.50 per pack tax is factored into the overall NY State price per pack), and is based on data from *The Tax Burden on Tobacco*, 2024 and reports of state cigarette tax increases. The price per pack data have been adjusted for retailer-based discounts, promotions, coupons, as well as local policies that affect pack prices, tobacco company price increases and retailer/wholesaler mark-ups since prices were last reported. AK, DE, MT, NH & OR have no state sales tax; OK has a state sales tax but does not apply it to cigarettes; MN & DC apply a per-pack sales tax at the wholesale level; and AL, GA & MO do not apply their sales tax to the portion of retail cigarette prices that is the state's cigarette excise tax. State smoking costs per pack sold = Estimates of state smoking-caused health costs and lost productivity (in 2018 dollars) per taxed packs sold in each state in 2018, based on U.S. Centers for Disease Control and Prevention's (CDC) *State Highlights 2006*, adjusted to 2018 dollars with the same methodology used by CDC, and Shrestha, SS, et al., "Cost of Cigarette Smoking—Attributable Productivity Losses, U.S., 2018," *AJPM*, 2022. See also, U.S. General Accounting Office (GAO), "CDC's April 2002 Report on Smoking: Estimates of Selected Health Consequences of Cigarette Smoking Were Reasonable," letter to U.S. Rep. Richard Burr, July 16, 2003, <http://www.gao.gov/new.items/d03942r.pdf>. National per-pack smoking costs in 2018 dollars, using cost data from Shrestha, SS, et al., "Cost of Cigarette Smoking—Attributable Productivity Losses, U.S., 2018," *AJPM*, 2022; Xu, X et al., "Annual Healthcare Spending Attributable to Cigarette Smoking: An Update," *AJPM*, 2014; and pack sales data from TTB's *Tobacco Statistics*. *Youth Smoking*. Youth smoking rates most recent available; national youth rate from the 2024 National Youth Tobacco Survey; state rates in bold type from the Youth Risk Behavior Survey; in italics from state-specific surveys; and in regular type from the state Youth Tobacco Survey. OR data are for 11<sup>th</sup> grade only. WA data are for 10<sup>th</sup> grade only. Because of different surveys and years, youth-smoking rankings cannot be calculated. *Adult Smoking*. National rate from the 2024 National Health Interview Survey; state rates from the 2024 Behavioral Risk Factor Surveillance System (BRFSS). Tennessee adult smoking rate from 2023 BRFSS.