

Cigarette Excise Tax Overview

State	Tax Rate (per pk. of 20)	Year of Last Change	Amount of Last Change	Grade
Alabama	\$0.425	2004	\$0.26	F
Alaska	\$2.00	2007	\$0.20	C
Arizona	\$2.00	2006	\$0.82	C
Arkansas	\$1.15	2009	\$0.56	D
California	\$0.87	1999	\$0.50	D
Colorado	\$0.84	2005	\$0.64	D
Connecticut	\$3.00	2009	\$1.00	A
Delaware	\$1.60	2009	\$0.45	C
District of Columbia	\$2.50	2009	\$0.50	B
Florida	\$1.339	2009	\$1.00	C
Georgia	\$0.37	2003	\$0.25	F
Hawaii	\$2.60	2009	\$0.60	B
Idaho	\$0.57	2003	\$0.29	F
Illinois	\$0.98	2002	\$0.40	D
Indiana	\$0.995	2007	\$0.44	D
Iowa	\$1.36	2007	\$1.00	C
Kansas	\$0.79	2003	\$0.09	D
Kentucky	\$0.60	2009	\$0.30	F
Louisiana	\$0.36	2002	\$0.12	F
Maine	\$2.00	2005	\$1.00	C
Maryland	\$2.00	2008	\$1.00	C
Massachusetts	\$2.51	2008	\$1.00	B
Michigan	\$2.00	2004	\$0.75	C
Minnesota	\$1.56	2009	\$0.056	C
Mississippi	\$0.68	2009	\$0.50	D
Missouri	\$0.17	1993	\$0.04	F
Montana	\$1.70	2005	\$1.00	C
Nebraska	\$0.64	2002	\$0.30	F
Nevada	\$0.80	2003	\$0.45	D

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New Hampshire	\$1.78	2009	\$0.45	C
New Jersey	\$2.70	2009	\$0.125	A
New Mexico	\$0.91	2003	\$0.70	D
New York	\$2.75	2008	\$1.25	A
North Carolina	\$0.45	2009	\$0.10	F
North Dakota	\$0.44	1993	\$0.15	F
Ohio	\$1.25	2005	\$0.70	D
Oklahoma	\$1.03	2005	\$0.80	D
Oregon	\$1.18	2004	-\$0.10	D
Pennsylvania	\$1.60	2009	\$0.25	C
Rhode Island	\$3.46	2009	\$1.00	A
South Carolina	\$0.07	1977	\$0.01	F
South Dakota	\$1.53	2006	\$1.00	C
Tennessee	\$0.62	2007	\$0.42	F
Texas	\$1.41	2006	\$1.00	C
Utah	\$0.695	2002	\$0.18	D
Vermont	\$2.24	2009	\$0.25	B
Virginia	\$0.30	2005	\$0.10	F
Washington	\$2.025	2005	\$0.60	B
West Virginia	\$0.55	2003	\$0.38	F
Wisconsin	\$2.52	2009	\$0.75	B
Wyoming	\$0.60	2003	\$0.48	F

State Cigarette Excise Taxes

As of January 1, 2010

Current State Cigarette Tax Average: \$1.34 per pack

Sorted by Tax Rate From Highest to Lowest

State	Tax Rate (per pack of 20)
Rhode Island	\$3.46
Connecticut	\$3.00
New York	\$2.75
New Jersey	\$2.70
Hawaii	\$2.60
Wisconsin	\$2.52
Massachusetts	\$2.51
District of Columbia	\$2.50
Vermont	\$2.24
Washington	\$2.025
Alaska	\$2.00
Arizona	\$2.00
Maine	\$2.00
Maryland	\$2.00
Michigan	\$2.00
New Hampshire	\$1.78
Montana	\$1.70
Delaware	\$1.60
Pennsylvania	\$1.60
Minnesota	\$1.56
South Dakota	\$1.53
Texas	\$1.41
Iowa	\$1.36
Florida	\$1.339
Ohio	\$1.25
Oregon	\$1.18
Arkansas	\$1.15
Oklahoma	\$1.03
Indiana	\$0.995
Illinois	\$0.98
New Mexico	\$0.910
California	\$0.87
Colorado	\$0.84
Nevada	\$0.80
Kansas	\$0.79
Utah	\$0.695
Mississippi	\$0.68
Nebraska	\$0.64
Tennessee	\$0.62
Kentucky	\$0.60
Wyoming	\$0.60
Idaho	\$0.57
West Virginia	\$0.55
North Carolina	\$0.45
North Dakota	\$0.44
Alabama	\$0.425
Georgia	\$0.37
Louisiana	\$0.36
Virginia	\$0.30
Missouri	\$0.17
South Carolina	\$0.07

Sorted Alphabetically by State Name

State	Tax Rate (per pack of 20)
Alabama	\$0.425
Alaska	\$2.00
Arizona	\$2.00
Arkansas	\$1.15
California	\$0.87
Colorado	\$0.84
Connecticut	\$3.00
Delaware	\$1.60
District of Columbia	\$2.50
Florida	\$1.339
Georgia	\$0.37
Hawaii	\$2.60
Idaho	\$0.57
Illinois	\$0.98
Indiana	\$0.995
Iowa	\$1.36
Kansas	\$0.79
Kentucky	\$0.60
Louisiana	\$0.36
Maine	\$2.00
Maryland	\$2.00
Massachusetts	\$2.51
Michigan	\$2.00
Minnesota	\$1.56
Mississippi	\$0.68
Missouri	\$0.17
Montana	\$1.70
Nebraska	\$0.64
Nevada	\$0.80
New Hampshire	\$1.78
New Jersey	\$2.70
New Mexico	\$0.91
New York	\$2.75
North Carolina	\$0.45
North Dakota	\$0.44
Ohio	\$1.25
Oklahoma	\$1.03
Oregon	\$1.18
Pennsylvania	\$1.60
Rhode Island	\$3.46
South Carolina	\$0.07
South Dakota	\$1.53
Tennessee	\$0.62
Texas	\$1.41
Utah	\$0.695
Vermont	\$2.24
Virginia	\$0.30
Washington	\$2.025
West Virginia	\$0.55
Wisconsin	\$2.52
Wyoming	\$0.60