

MEASURE: HB 2//O
EXHIBIT: H
HOUSE REVENUE COMMITTEE
DATE: 3/28/20// PAGES: H
SUBMITTED BY: STEPHANIE
TAMA-SWEET

House Revenue Committee Co-Chairs Rep Berger and Rep Barnhart

Stephanie Tama-Sweet, Director Government Relations American Heart Association – Oregon 503-828-8448; stephanie.tama-sweet@heart.org March 29, 2011

Testimony submitted in support of HB 2110, 2231 & 2533

The American Heart Association's mission is to build healthier lives, free of cardiovascular disease and stroke. The American Heart Association strongly supports HB 2110, 2231 and 2533. We are especially in favor of policies that direct a significant portion of revenue to tobacco prevention and cessation programs.

The health impacts of smoking and secondhand smoke are widely documented. Tobacco remains the number one cause of preventable death and disease in Oregon. Every year tobacco use kills 7,000 Oregonians and secondhand smoke causes an additional 800 deaths in Oregon annually. Using current smoking rates, 74,000 kids now under 18 and alive in Oregon will ultimately die prematurely from smoking.

Smoking and secondhand smoke contribute to heart disease, heart attacks and stroke. The following are just some examples of this impact:

- Smoking causes coronary heart disease, the leading cause of death in the United States.
- Cigarette smoking has been associated with sudden cardiac death of all types in both men and women.
- Smoking-related coronary heart disease may contribute to congestive heart failure. An
 estimated 4.6 million Americans have congestive heart failure and 43,000 die from it every
 year.
- Strokes are the third leading cause of death in the United States. Cigarette smoking is a major cause of strokes. The U.S. incidence of stroke is estimated at 700,000 cases per year.



Children are especially vulnerable to health risks associated with smoking. Children with exposure to secondhand smoke are at an increased risk for sudden infant death syndrome, lower respiratory infections, more severe asthma, respiratory symptoms, and slowed lung growth. Additionally, children whose parents smoke and who grow up in homes where smoking is allowed are more likely to become smokers themselves.

These health consequences of tobacco use are extremely expensive: Oregon spends more than \$1.11 billion in direct medical costs each year for tobacco related issues. This amount covers all payers, both public and private. According to the Centers for Disease Control and Prevention, \$347 million of that is in direct Medicaid costs (to the Oregon Health Plan). The rest is paid by private insurance or out-of-pocket. Raising Oregon's tobacco tax would help curb these costs as people smoke less and live healthier lifestyles.

Raising Oregon's tobacco tax is a win for public health. It is also reasonable. Oregon's cigarette tax is currently \$1.18 which places us 28th in the nation (New York is the highest in the country with a \$4.35 cigarette tax). Several of our neighboring states have recently increased their tobacco tax including Washington (\$3.025 current tax), Utah (\$1.70), New Mexico (\$1.66) and Hawaii (\$3.00). Idaho and Nevada are currently considering a \$1.00 increase as well.

These states have seen the health of their communities improved because of the reduced smoking rates, as well as accrued revenue for critical health services and tobacco prevention programs. Increasing Oregon's tobacco tax will save the state from the significant human and economic costs of smoking. We urge your support.



CIGARETTE TAX INCREASES BY STATE PER YEAR 2000-2010 (As of August 3, 2010)

Current Overall States' Cigarette Tax Average: \$1.45 per pack Current Tobacco States' Cigarette Tax Average1: 48.5 cents per pack Current Non-Tobacco States' Cigarette Tax Average: \$1.57 per pack

Year	State	Effective Date of Increase	Amount of Increase	Tax Rate After Increase	
2010	Guam	4/6/10	\$2.00	\$3.00	
	Hawaii	7/1/10	40 cents	\$3.00	
	New Mexico	7/1/10	75 cents	\$1.66	
	New York	7/1/10	\$1.60	\$4.35	
	South Carolina	7/1/10	50 cents	57 cents	
	Utah	7/1/10	\$1.005	\$1.70	
	Washington	5/1/10	\$1.00	\$3.025	
2009	Arkansas	3/1/09	56 cents	\$1.15	
	Connecticut	10/1/09	\$1.00	\$3.00	
	Delaware	7/1/09	45 cents	\$1.60	
	Washington, DC	10/1/09	50 cents	\$2.50	
	Florida	7/1/09	\$1.00	\$1.339	
	Hawaii	7/1/09	60 cents	\$2.60	
	Kentucky	4/1/09	30 cents	60 cents	
	Mississippi	5/15/09	50 cents	68 cents	
	New Hampshire	7/1/09	45 cents	\$1.78	
M-1-1-1	New Jersey	7/1/09	12.5 cents	\$2.70	
**	North Carolina	9/1/09	10 cents	45 cents	
	Pennsylvania	11/1/09	25 cents	\$1.60	
	Puerto Rico	6/1/09	\$1.00	\$2.23	
•	Rhode Island	4/10/09	\$1.00	\$3.46	
	Vermont	7/1/09	25 cents	\$2.24	
	Wisconsin	9/1/09	75 cents	\$2.52	
2008	Washington, DC	10/1/08	\$1.00	\$2.00	
	Hawaii	9/30/08	20 cents	\$2.00	
	Maryland	1/1/08	\$1.00	\$2.00	
- Autor · ·	Massachusetts	7/1/08	\$1.00	\$2.51	
	New Hampshire	10/15/08	25 cents	\$1.33	
	New York	6/3/08	\$1.25	\$2.75	
	Wisconsin	1/1/08	\$1.00	\$1.77	
	Vermont	7/1/08	20 cents	\$1.99	
2007	Alaska	7/1/07	20 cents	\$2.00	
2007	Connecticut	7/1/07	49 cents	\$2.00	
	Delaware	7/31/07	60 cents	\$1.15	
	Hawaii	9/30/07	20 cents	\$1.80	
	lowa	3/15/07	\$1.00	\$1.36	
	Indiana	7/1/07	44 cents	99.5 cents	
	New Hampshire	7/1/07	28 cents	\$1.08	
	South Dakota	1/1/07	\$1.00	\$1.53	
	Tennessee	7/1/07	42 cents	62 cents	
	Texas	1/1/07	\$1.00	\$1.41	
2006	Alaska	7/1/06	20 cents	\$1.80	
2006		12/8/06	82 cents	\$2.00	
-	Arizona		9/30/06 82 Cents		
	Hawaii New Jersey	7/15/06	17.5 cents	\$1.60 \$2.575	
	New Jersey	7/1/06 17.5 cents			
	North Carolina			35 cents	
	Vermont	7/1/06	60 cents	\$1.79	

Part of a multi-year series of cigarette tax increases all passed into law at the same time.

1400 I Street NW Suite 1200 Washington, DC 20005

Year	State	Effective Date of Increase	Amount of Increase	Tax Rate After Increase	
2005	Alaska Alaska	1/1/05	60 cents	\$1.60	
	Colorado	1/1/05	64 cents	84 cents	
1111111	Kentucky	6/1/05	27 cents	30 cents	
	Maine	9/19/05	\$1.00	\$2.00	
	Minnesota	8/1/05	75 cents	\$1.23	
	Montana	1/1/05	\$1.00	\$1.70	
	New Hampshire	7/1/05	28 cents	80 cents	
	North Carolina	9/1/05	25 cents	30 cents	
	Ohio	7/1/05	70 cents	\$1.25	
	Oklahoma	1/1/05	80 cents	\$1.03	
	Virginia	7/1/05	10 cents	30 cents	
	Washington	7/1/05	60 cents	\$2.025	
2004	Alabama	5/18/04	26 cents	42.5 cents	
- · · · · · · · · · · · · · · · · · · ·	Hawaii	7/1/04	10 cents	\$1.40	
**********	Michigan	7/1/04	75 cents	\$2.00	
	New Jersey	7/1/04	35 cents	\$2.40	
	Oregon ²	1/1/04	-10 cents	\$1.18	
	Pennsylvania	1/7/04	35 cents	\$1.35	
	Rhode Island	7/1/04	75 cents	\$2.46	
	Virginia	9/1/04	17.5 cents	20 cents	
2003	Arkansas				
2003		6/1/03	25 cents	59 cents	
	Connecticut	3/15/03	40 cents	\$1.51	
	Delaware	8/1/03	31 cents	55 cents	
	District of Columbia	1/1/03	35 cents	\$1.00	
	Georgia	7/1/03	25 cents	37 cents	
· · · · · · · · · · · · · · · · · · ·	Hawaii	7/1/03	10 cents	\$1.30	
	Idaho	6/1/03	29 cents	57 cents	
·	Kansas	1/1/03	9 cents	79 cents	
	Montana	5/1/03	52 cents	70 cents	
	Nevada	7/22/03	45 cents	80 cents	
	New Jersey	7/1/03	55 cents	\$2.05	
	New Mexico	7/1/03	70 cents	91 cents	
	Rhode Island	7/1/03	39 cents	\$1.71	
	South Dakota	3/24/03	20 cents	53 cents	
	Vermont	7/1/03	26 cents	\$1.19	
	West Virginia	5/1/03	38 cents	55 cents	
	Wyoming	7/1/03	48 cents	60 cents	
*	Guam	5/1/03	93 cents	\$1.75	
2002	Arizona	11/26/02	60 cents	\$1.18	
	Connecticut	4/3/02	61 cents	\$1.11	
	Hawaii	7/1/02	20 cents	\$1.20	
	Illinois	7/1/02	40 cents	98 cents	
	Indiana	7/1/02	40 cents	55.5 cents	
	Kansas	7/1/02	46 cents	70 cents	
	Louisiana	7/1/02	12 cents	36 cents	
	Maryland	6/1/02	34 cents	\$1.00	
	Massachusetts	7/24/02	75 cents	\$1.51	
	Michigan	8/1/02	50 cents	\$1.25	
	Nebraska	10/1/02	30 cents	64 cents	
	New Jersey	7/1/02	70 cents	\$1.50	
	New York	4/3/02	39 cents	\$1.50	
	Ohio	7/1/02	31 cents	55 cents	
	Oregon	11/1/02	60 cents	\$1.28	
	Pennsylvania	7/15/02	69 cents	\$1.20	
	Rhode Island	7/1/02	32 cents	\$1.00	
	Tennessee	7/15/02			
	Utah		8 cents	20 cents	
		5/6/02	18 cents	69.5 cents	
 	Vermont	7/1/02	49 cents	93 cents	
	Washington	1/1/02	60 cents	\$1.425	
	Puerto Rico	5/16/02	40 cents	\$1.23	



MEASURE: HB 231
EXHIBIT: H
HOUSE REVENUE COMMITTEE
DATE: 3/29/2011 PAGES: H
SUBMITTED BY: STEPHANIE
TAMA-SWEET

House Revenue Committee Co-Chairs Rep Berger and Rep Barnhart

Stephanie Tama-Sweet, Director Government Relations American Heart Association – Oregon 503-828-8448; stephanie.tama-sweet@heart.org March 29, 2011

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	Washington	5/1/10	\$1.00	\$3.025	
2009	Arkansas	3/1/09	56 cents	\$1.15	
	Connecticut	10/1/09	\$1.00	\$3.00	
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	North Carolina	9/1/09	10 cents	45 cents	
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	Vermont	7/1/09	25 cents	\$2.24	
	Wisconsin	9/1/09	75 cents	\$2.52	
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	Hawaii	9/30/08	20 cents	\$2.00	
	Maryland	1/1/08	\$1.00	\$2.00	
	Massachusetts	7/1/08	\$1.00	\$2.51	
	New Hampshire	10/15/08	25 cents	\$1.33	
	New York	6/3/08	\$1.25	\$2.75	
	Wisconsin	1/1/08	\$1.00	\$1.77	
	Vermont	7/1/08	20 cents	\$1.99	
2007	Alaska	7/1/07	20 cents		
	Connecticut	7/1/07	49 cents	\$2.00	
	Delaware	7/31/07	60 cents	\$2.00	
	Hawaii	9/30/07	20 cents	\$1.15 \$1.80	
····	lowa	3/15/07	\$1.00	\$1.36	
	Indiana	7/1/07	44 cents		
	New Hampshire	7/1/07	28 cents	99.5 cents	
	South Dakota	1/1/07	\$1.00	\$1.08	
	Tennessee	7/1/07		\$1.53	
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	Arizona	12/8/06	20 cents	\$1.80 \$2.00	
	Hawaii				
	New Jersey		20 cents	\$1.60	
	North Carolina	7/15/06	17.5 cents	\$2.575	
	Vermont Vermont	7/1/06	5 cents	35 cents	
	1 vermont	7/1/06	60 cents	\$1.79	

2005	State		State	ffective Date of	Amount of		Tax Rate After		
Colorado				Increase	Increase		<u> </u>	Increase	
Kentucky					,			\$1.60	
Maine 9/19/05 \$1.00 Minnesota 8/106 75 cents Montana 1/1/05 \$1.00 New Hampshire 7/1/05 28 cents North Carolina 9/1/05 25 cents Ohio 7/1/05 70 cents Oklahoma 1/1/05 80 cents Virginia 7/1/05 60 cents Washington 7/1/05 60 cents Washington 7/1/05 60 cents Washington 7/1/04 26 cents Hawaii 7/1/04 10 cents Michigan 7/1/04 75 cents New Jersey 7/1/04 75 cents New Jersey 7/1/04 35 cents Oregon² 1/1/04 -10 cents Pensylvania 1/7/04 35 cents Rhode Island 7/1/04 35 cents Virginia 9/1/04 17.5 cents 2003 Arkansas 6/1/03 35 cents Connecticut 3/15/03 40 cents								84 cents	
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Montana			<u>, to</u>					\$2.00	
New Hampshire								\$1.23	
North Carolina								\$1.70	
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Oregon²							_	\$2.00	
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Virginia 9/1/04 17.5 cents 2003 Arkansas 6/1/03 25 cents Connecticut 3/15/03 40 cents Delaware 8/1/03 31 cents District of Columbia 1/1/03 35 cents Georgia 7/1/03 25 cents Hawaii 7/1/03 25 cents Hawaii 7/1/03 20 cents Idaho 6/1/03 29 cents Hawaii 7/1/03 39 cents Georgia 7/1/03 45 cents Georgia 7/1/03 52 cents Hawaii 7/1/03 70 cents Georgia 7/1/03 7/1/03 7/1/03 7/1/03 7/1/03 7/1/04 7/1								\$1.35	
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Delaware 8/1/03 31 cents								9 cents	
District of Columbia							·	\$1.51	
Georgia 7/1/03 25 cents Hawaii 7/1/03 10 cents Idaho 6/1/03 29 cents Kansas 1/1/03 9 cents Montana 5/1/03 52 cents Nevada 7/22/03 45 cents New Jersey 7/1/03 55 cents New Mexico 7/1/03 70 cents Rhode Island 7/1/03 39 cents New Wextona 7/1/03 39 cents New Wextona 7/1/03 70 cents Rhode Island 7/1/03 39 cents South Dakota 3/24/03 20 cents Vermont 7/1/03 36 cents Vermont 7/1/03 36 cents Vermont 7/1/03 36 cents Vermont 7/1/03 38 cents Vermont 7/1/03 38 cents Vermont 7/1/03 38 cents Vermont 7/1/03 48 cents Guam 5/1/03 93 cents Formation							5	5 cents	
Hawaii			Columbia					\$1.00	
Idaho								37 cents	
Kansas								\$1.30	
Montana								7 cents	
Nevada 7/22/03 45 cents New Jersey 7/1/03 55 cents New Jersey 7/1/03 70 cents Rhode Island 7/1/03 39 cents South Dakota 3/24/03 20 cents Vermont 7/1/03 38 cents Vermont 7/1/03 38 cents West Virginia 5/1/03 38 cents Wyoming 7/1/03 48 cents Guam 5/1/03 93 cents Vermont 7/1/03 48 cents Guam 5/1/03 93 cents Vermont 7/1/03 48 cents Guam 5/1/03 93 cents Vermont 7/1/02 60 cents Vermont 7/1/02 60 cents Vermont 7/1/02 60 cents Vermont 7/1/02 60 cents Vermont 7/1/02 7/1/								9 cents	
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Guam 5/1/03 93 cents								5 cents	
2002 Arizona 11/26/02 60 cents Connecticut 4/3/02 61 cents Hawaii 7/1/02 20 cents Illinois 7/1/02 40 cents Indiana 7/1/02 40 cents Kansas 7/1/02 46 cents Louisiana 7/1/02 12 cents Maryland 6/1/02 34 cents Massachusetts 7/24/02 75 cents Michigan 8/1/02 50 cents Nebraska 10/1/02 30 cents New Jersey 7/1/02 70 cents New York 4/3/02 39 cents Ohio 7/1/02 31 cents Oregon 11/1/02 60 cents Pennsylvania 7/15/02 69 cents Rhode Island 7/1/02 32 cents Tennessee 7/15/02 8 cents Utah 5/6/02 18 cents								0 cents	
Connecticut 4/3/02 61 cents Hawaii 7/1/02 20 cents Illinois 7/1/02 40 cents Indiana 7/1/02 40 cents Kansas 7/1/02 46 cents Louisiana 7/1/02 12 cents Maryland 6/1/02 34 cents Massachusetts 7/24/02 75 cents Michigan 8/1/02 50 cents Nebraska 10/1/02 30 cents New Jersey 7/1/02 70 cents New York 4/3/02 39 cents Ohio 7/1/02 31 cents Oregon 11/1/02 60 cents Pennsylvania 7/15/02 69 cents Rhode Island 7/1/02 32 cents Tennessee 7/15/02 8 cents Utah 5/6/02 18 cents						····		\$1.75	
Hawaii			out					\$1.18	
Illinois 7/1/02 40 cents Indiana 7/1/02 40 cents Kansas 7/1/02 46 cents Louisiana 7/1/02 12 cents Maryland 6/1/02 34 cents Massachusetts 7/24/02 75 cents Michigan 8/1/02 50 cents Mebraska 10/1/02 30 cents Nebraska 10/1/02 70 cents New Jersey 7/1/02 70 cents New York 4/3/02 39 cents Ohio 7/1/02 31 cents Oregon 11/1/02 60 cents Pennsylvania 7/15/02 69 cents Rhode Island 7/1/02 32 cents Tennessee 7/15/02 8 cents Utah 5/6/02 18 cents			Jul					\$1.11	
Indiana 7/1/02 40 cents			· · · · · · · · · · · · · · · · · · ·					\$1.20	
Kansas 7/1/02 46 cents Louisiana 7/1/02 12 cents Maryland 6/1/02 34 cents Massachusetts 7/24/02 75 cents Michigan 8/1/02 50 cents Nebraska 10/1/02 30 cents New Jersey 7/1/02 70 cents New York 4/3/02 39 cents Ohio 7/1/02 31 cents Oregon 11/1/02 60 cents Pennsylvania 7/15/02 69 cents Rhode Island 7/1/02 32 cents Tennessee 7/15/02 8 cents Utah 5/6/02 18 cents			-					8 cents	
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Nebraska 10/1/02 30 cents New Jersey 7/1/02 70 cents New York 4/3/02 39 cents Ohio 7/1/02 31 cents Oregon 11/1/02 60 cents Pennsylvania 7/15/02 69 cents Rhode Island 7/1/02 32 cents Tennessee 7/15/02 8 cents Utah 5/6/02 18 cents								\$1.51	
New Jersey 7/1/02 70 cents New York 4/3/02 39 cents Ohio 7/1/02 31 cents Oregon 11/1/02 60 cents Pennsylvania 7/15/02 69 cents Rhode Island 7/1/02 32 cents Tennessee 7/15/02 8 cents Utah 5/6/02 18 cents								\$1.25	
New York 4/3/02 39 cents Ohio 7/1/02 31 cents Oregon 11/1/02 60 cents Pennsylvania 7/15/02 69 cents Rhode Island 7/1/02 32 cents Tennessee 7/15/02 8 cents Utah 5/6/02 18 cents								4 cents	
Ohio 7/1/02 31 cents Oregon 11/1/02 60 cents Pennsylvania 7/15/02 69 cents Rhode Island 7/1/02 32 cents Tennessee 7/15/02 8 cents Utah 5/6/02 18 cents								\$1.50 \$1.50	
Oregon 11/1/02 60 cents Pennsylvania 7/15/02 69 cents Rhode Island 7/1/02 32 cents Tennessee 7/15/02 8 cents Utah 5/6/02 18 cents								\$1.50	
Pennsylvania 7/15/02 69 cents Rhode Island 7/1/02 32 cents Tennessee 7/15/02 8 cents Utah 5/6/02 18 cents								5 cents	
Rhode Island 7/1/02 32 cents Tennessee 7/15/02 8 cents Utah 5/6/02 18 cents								\$1.28	
Tennessee 7/15/02 8 cents Utah 5/6/02 18 cents								\$1.00	
Utah 5/6/02 18 cents								\$1.32	
70 00:10								0 cents	
VP(mont				7/1/02				.5 cents	
			<u>.</u>					3 cents	
Washington 1/1/02 60 cents Puerto Rico 5/16/02 40 cents								\$1.425 \$1.23	



MEASURE: #B 2533
EXHIBIT: #HOUSE REVENUE COMMITTEE
DATE: 3/28/20/1 PAGES: #
SUBMITTED BY: STEPHANIE
TAMA-SWEET

House Revenue Committee Co-Chairs Rep Berger and Rep Barnhart

Stephanie Tama-Sweet, Director Government Relations American Heart Association – Oregon 503-828-8448; stephanie.tama-sweet@heart.org March 29, 2011

Testimony submitted in support of HB 2110, 2231 & 2533

The American Heart Association's mission is to build healthier lives, free of cardiovascular disease and stroke. The American Heart Association strongly supports HB 2110, 2231 and 2533. We are especially in favor of policies that direct a significant portion of revenue to tobacco prevention and cessation programs.

The health impacts of smoking and secondhand smoke are widely documented. Tobacco remains the number one cause of preventable death and disease in Oregon. Every year tobacco use kills 7,000 Oregonians and secondhand smoke causes an additional 800 deaths in Oregon annually. Using current smoking rates, 74,000 kids now under 18 and alive in Oregon will ultimately die prematurely from smoking.

Smoking and secondhand smoke contribute to heart disease, heart attacks and stroke. The following are just some examples of this impact:

- Smoking causes coronary heart disease, the leading cause of death in the United States.
- Cigarette smoking has been associated with sudden cardiac death of all types in both men and women.
- Smoking-related coronary heart disease may contribute to congestive heart failure. An
 estimated 4.6 million Americans have congestive heart failure and 43,000 die from it every
 year.
- Strokes are the third leading cause of death in the United States. Cigarette smoking is a major cause of strokes. The U.S. incidence of stroke is estimated at 700,000 cases per year.



Children are especially vulnerable to health risks associated with smoking. Children with exposure to secondhand smoke are at an increased risk for sudden infant death syndrome, lower respiratory infections, more severe asthma, respiratory symptoms, and slowed lung growth. Additionally, children whose parents smoke and who grow up in homes where smoking is allowed are more likely to become smokers themselves.

These health consequences of tobacco use are extremely expensive: Oregon spends more than \$1.11 billion in direct medical costs each year for tobacco related issues. This amount covers all payers, both public and private. According to the Centers for Disease Control and Prevention, \$347 million of that is in direct Medicaid costs (to the Oregon Health Plan). The rest is paid by private insurance or out-of-pocket. Raising Oregon's tobacco tax would help curb these costs as people smoke less and live healthier lifestyles.

Raising Oregon's tobacco tax is a win for public health. It is also reasonable. Oregon's cigarette tax is currently \$1.18 which places us 28th in the nation (New York is the highest in the country with a \$4.35 cigarette tax). Several of our neighboring states have recently increased their tobacco tax including Washington (\$3.025 current tax), Utah (\$1.70), New Mexico (\$1.66) and Hawaii (\$3.00). Idaho and Nevada are currently considering a \$1.00 increase as well.

These states have seen the health of their communities improved because of the reduced smoking rates, as well as accrued revenue for critical health services and tobacco prevention programs. Increasing Oregon's tobacco tax will save the state from the significant human and economic costs of smoking. We urge your support.



CIGARETTE TAX INCREASES BY STATE PER YEAR 2000-2010 (As of August 3, 2010)

Current Overall States' Cigarette Tax Average: \$1.45 per pack Current Tobacco States' Cigarette Tax Average1: 48.5 cents per pack Current Non-Tobacco States' Cigarette Tax Average: \$1.57 per pack

Year	State	Effective Date of Increase	Amount of Increase	Tax Rate After Increase	
2010	Guam	4/6/10	\$2.00	\$3.00	
	Hawaii	7/1/10	40 cents	\$3.00	
	New Mexico	7/1/10	75 cents	\$1.66	
	New York	7/1/10	\$1.60	\$4.35	
•	South Carolina	7/1/10	50 cents	57 cents	
	Utah	7/1/10	\$1.005	\$1.70	
	Washington	5/1/10	\$1.00	\$3.025	
2009	Arkansas	3/1/09	56 cents	\$1.15	
	Connecticut	10/1/09	\$1.00	\$3.00	
	Delaware	7/1/09	45 cents	\$1.60	
	Washington, DC	10/1/09	50 cents	\$2.50	
	Florida	7/1/09	\$1.00	\$1.339	
	Hawaii	7/1/09	60 cents	\$2.60	
	Kentucky	4/1/09	30 cents	60 cents	
	Mississippi	5/15/09	50 cents	68 cents	
	New Hampshire	7/1/09	45 cents	\$1.78	
	New Jersey	7/1/09	12.5 cents	\$2.70	
	North Carolina	9/1/09	10 cents	45 cents	
	Pennsylvania	11/1/09	25 cents	\$1.60	
	Puerto Rico	6/1/09	\$1.00	\$2.23	
	Rhode Island	4/10/09	\$1.00	\$3.46	
	Vermont	7/1/09	25 cents	\$2.24	
	Wisconsin	9/1/09	75 cents	\$2.52	
2008	Washington, DC	10/1/08	\$1.00	\$2.00	
	Hawaii	9/30/08	20 cents	\$2.00	
	Maryland	1/1/08	\$1.00	\$2.00	
	Massachusetts	7/1/08	\$1.00	\$2.51	
	New Hampshire	10/15/08	25 cents	\$1.33	
	New York	6/3/08	\$1.25	\$2.75	
	Wisconsin	1/1/08	\$1.00	\$1.77	
	Vermont	7/1/08	20 cents	\$1.99	
2007	Alaska	7/1/07	20 cents	\$2.00	
	Connecticut	7/1/07	49 cents	\$2.00	
	Delaware	7/31/07	60 cents	\$1.15	
	Hawaii	9/30/07	20 cents	\$1.80	
	lowa	3/15/07	\$1.00	\$1.36	
	Indiana	7/1/07	44 cents	99.5 cents	
	New Hampshire	7/1/07	28 cents	\$1.08	
	South Dakota	1/1/07	\$1.00	\$1.53	
	Tennessee	7/1/07	42 cents	62 cents	
	Texas	1/1/07	\$1.00	\$1.41	
2006	Alaska	7/1/06	20 cents	\$1.80	
	Arizona	12/8/06	82 cents	\$2.00	
	Hawaii		9/30/06 20 cents		
	New Jersey		7/15/06 17.5 cents		
	North Carolina	7/1/06 5 cents		\$2.575 35 cents	
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Year	State	Effective Date of Increase	Amount of Increase	Tax Rate After Increase \$1.60	
2005	Alaska	1/1/05	60 cents		
	Colorado	1/1/05	64 cents	84 cents	
****	Kentucky	6/1/05	27 cents	30 cents	
	Maine	9/19/05	\$1.00	\$2.00	
	Minnesota	8/1/05	75 cents	\$1.23	
	Montana	1/1/05	\$1.00	\$1.70	
·	New Hampshire	7/1/05	28 cents	80 cents	
	North Carolina	9/1/05	25 cents	30 cents	
	Ohio Oklahoma	7/1/05	70 cents	\$1.25	
ra	Virginia	1/1/05	80 cents	\$1.03	
	Washington	7/1/05	10 cents	30 cents	
2004	Alabama	7/1/05	60 cents	\$2.025	
2004	Hawaii	5/18/04	26 cents	42.5 cents	
	Michigan	7/1/04	10 cents	\$1.40	
	New Jersey	7/1/04	75 cents	\$2.00	
	Oregon ²	7/1/04	35 cents	\$2.40	
<u>.</u>	Pennsylvania	1/1/04	-10 cents	\$1.18	
	Rhode Island	1/7/04	35 cents	\$1.35	
	Virginia	7/1/04 9/1/04	75 cents	\$2.46	
2003	Arkansas		17.5 cents	20 cents	
2003	Connecticut	6/1/03	25 cents	59 cents	
	Delaware	3/15/03	40 cents	\$1.51	
	District of Columbia	8/1/03 1/1/03	31 cents	55 cents	
	Georgia		35 cents	\$1.00	
	Hawaii	7/1/03	25 cents	37 cents	
<u>.</u>	Idaho	7/1/03 6/1/03	10 cents	\$1.30	
	Kansas	1/1/03	29 cents	57 cents	
	Montana	5/1/03	9 cents 52 cents	79 cents	
~ ~~~~	Nevada	7/22/03		70 cents	
	New Jersey	7/1/03	45 cents 55 cents	80 cents	
	New Mexico	7/1/03	70 cents	\$2.05 91 cents	
	Rhode Island	7/1/03	39 cents	\$1.71	
	South Dakota	3/24/03	20 cents	53 cents	
	Vermont	7/1/03	26 cents	\$1.19	
	West Virginia	5/1/03	38 cents	55 cents	
	Wyoming	7/1/03	48 cents	60 cents	
	Guam	5/1/03	93 cents	\$1.75	
2002	Arizona	11/26/02	60 cents	\$1.18	
	Connecticut	4/3/02	61 cents	\$1.11	
	Hawaii [*]	7/1/02	20 cents	\$1.20	
	Illinois	7/1/02	40 cents	98 cents	
	Indiana	7/1/02	40 cents	55.5 cents	
	Kansas	7/1/02	46 cents	70 cents	
	Louisiana	7/1/02	12 cents	36 cents	
	Maryland	6/1/02	34 cents	\$1.00	
	Massachusetts	7/24/02	75 cents	\$1.51	
	Michigan	8/1/02	50 cents	\$1.25	
	Nebraska	10/1/02	30 cents	64 cents	
	New Jersey	7/1/02	70 cents	\$1.50	
	New York	4/3/02	39 cents	\$1.50	
	Ohio	7/1/02	31 cents	55 cents	
	Oregon	11/1/02	60 cents	\$1.28	
	Pennsylvania	7/15/02	69 cents	\$1.00	
	Rhode Island	7/1/02	32 cents	\$1.32	
	Tennessee	7/15/02	8 cents	20 cents	
178,5	Utah	5/6/02	18 cents	69.5 cents	
	Vermont .	7/1/02	49 cents	93 cents	
	Washington	1/1/02	60 cents	\$1.425	
	Puerto Rico	5/16/02	40 cents	\$1.23	