

**STATE EXCISE TAX RATES ON CIGARETTES**

(January 1, 2013)

STATE	TAX RATE (¢ per pack)	RANK	STATE	TAX RATE (¢ per pack)	RANK
Alabama (a)	42.5	47	Nebraska	64	38
Alaska	200	11	Nevada	80	35
Arizona	200	11	New Hampshire	168	20
Arkansas	115	31	New Jersey	270	6
California	87	33	New Mexico	166	21
Colorado	84	34	New York (a)	435	1
Connecticut	340	3	North Carolina	45	45
Delaware	160	22	North Dakota	44	46
Florida (b)	133.9	27	Ohio	125	28
Georgia	37	48	Oklahoma	103	32
Hawaii	320	4	Oregon	118	30
Idaho	57	42	Pennsylvania	160	22
Illinois (a)	198	16	Rhode Island	350	2
Indiana	198.0	16	South Carolina	57	42
Iowa	136	26	South Dakota	153	24
Kansas	79	36	Tennessee (a) (e)	62	39
Kentucky (c)	60	40	Texas	141	25
Louisiana	36	49	Utah	170	18
Maine	200	11	Vermont	262	7
Maryland	200	11	Virginia (a)	30	50
Massachusetts	251	9	Washington	302.5	5
Michigan	200	11	West Virginia	55	44
Minnesota (d)	123	29	Wisconsin	252	8
Mississippi	68	37	Wyoming	60	40
Missouri (a)	17	51			
Montana	170	18	Dist. of Columbia (e)	250	10
			U. S. Median	136.0	

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 6¢; Illinois, 10¢ to 15¢; 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 0.1¢ per pack in Kentucky and 0.05¢ in Tennessee.

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

The current rate is 36.2¢ through December 31, 2013.

(e) In addition, District of Columbia imposes an in lieu cigarette sales tax calculated every March 31. The current rate is 36¢.