

STATE EXCISE TAX RATES ON CIGARETTES

(July 1, 2003)

STATE	TAX RATE (¢ per pack)	RANK	STATE	TAX RATE (¢ per pack)	RANK
Alabama (1)	16.5	47	Nebraska	64	24
Alaska	100	12	Nevada	35	39
Arizona	118	11	New Hampshire	52	32
Arkansas (2)	59	26	New Jersey	205	1
California	87	19	New Mexico	91	18
Colorado	20	43	New York (1)	150	5
Connecticut	151	3	North Carolina	5	49
Delaware (3)	24	41	North Dakota	44	34
Florida	33.9	40	Ohio	55	29
Georgia	37	36	Oklahoma	23	42
Hawaii (3)	130	7	Oregon	128	8
Idaho	57	27	Pennsylvania	100	12
Illinois (1)	98	17	Rhode Island	171	2
Indiana	55.5	28	South Carolina	7	48
Iowa	36	37	South Dakota	53	31
Kansas	79	20	Tennessee (1) (2)	20	43
Kentucky (2)	3	50	Texas	41	35
Louisiana	36	37	Utah	69.5	23
Maine	100	12	Vermont	119	10
Maryland	100	12	Virginia (1)	2.5	51
Massachusetts	151	3	Washington	142.5	6
Michigan	125	9	West Virginia	55	29
Minnesota	48	33	Wisconsin	77	21
Mississippi	18	45	Wyoming	60	25
Missouri (1)	17	46	Dist. of Columbia	100	12
Montana	70	22			
			U. S. Median	59.0	

Revised, July 7, 2003

Source: Compiled by FTA from various sources

(1) Counties and cities may impose an additional tax on a pack of cigarettes in AL, 1¢ to 6¢; IL, 10¢ to 15¢; MO, 4¢ to 7¢; NYC \$1.50; TN, 1¢; and VA, 2¢ to 50¢.

(2) Dealers pay an additional enforcement and administrative fee of 0.1¢ per pack in KY and 0.05¢ in TN. In AR, a \$1.25/1,000 cigarette fee is imposed.

(3) Tax rate in DE is scheduled to increase to 55¢ per pack on August 1, 2003; and in HI is scheduled to increase to \$1.40 per pack on July 1, 2004.