

State Cigarette Tax Rates

State	July 2000 Rate Per Pack ¹	Increase/ Effective Date	July 2002 Rate Per Pack ²
Alabama	16.5	No change	16.5
Alaska	\$1.00	No change	\$1.00
Arizona	58.0	No change	58.0
Arkansas	31.5	No change	31.5
California	87.0	No change	87.0
Colorado	20.0	No change	20.0
Connecticut	50.0	61.0 – 4/3/02	\$1.11
Delaware	24.0	No change	24.0
District of Columbia	65.0	No change	65.0
Florida	33.9	No change	33.9
Georgia	12.0	No change	12.0
Hawaii	\$1.00	No change	\$1.00
Idaho	28.0	No change	28.0
Illinois	58.0	40.0 – 7/1/02	98.0
Indiana	15.5	40.0 – 7/1/02	55.5
Iowa	36.0	No change	36.0
Kansas	24.0	46.0 – 7/1/02 ³	70.0
Kentucky	3.0	No change	3.0
Louisiana	20.0	4.0 (16.0)	24.0 (36.0) ⁴
Maine	74.0	26.0	\$1.00
Maryland	66.0	34.0 – 7/1/02	\$1.00
Massachusetts	76.0	75.0 – 7/25/02	\$1.51
Michigan	75.0	No change	75.0 (\$1.25) ⁵
Minnesota	48.0	No change	48.0
Mississippi	18.0	No change	18.0
Missouri	17.0	No change	17.0
Montana	18.0	No change	18.0
Nebraska	34.0	No change	34.0
Nevada	35.0	No change	35.0
New Hampshire	52.0	No change	52.0
New Jersey	80.0	70.0 – 7/1/02	\$1.50
New Mexico	21.0	No change	21.0
New York	\$1.11	39.0 – 4/3/2002	\$1.50

¹ Rates are in Cents. Source: Legislator's Guide to Taxation in Virginia (Federation of Tax Administrators)

² Rates are in Cents. Source: National Conference of State Legislators (Federation of Tax Administrators)

³ Additional \$0.09 increase scheduled for 7/1/03

⁴ Increase to \$.36 became effective on 8/1/02

⁵ Increase to \$1.25 became effective on 8/1/02

North Carolina	5.0	No change	5.0
North Dakota	44.0	No change	44.0
	24.0	31.0 – 7/1/02	
Oklahoma	23.0		23.0
Oregon		No change	68.0
	31.0	No change	
Rhode Island	71.0		\$1.32
South Carolina		No change	7.0
	33.0	No change	
Tennessee	13.0		13.0
Texas		No change	41.0
	51.5	18.0 – 5/6/02	
Vermont	44.0	⁶	93.0
	2.5	No change	
Washington	82.5		\$1.42
West Virginia		No change	17.0
	59.0	18.0 – 10/1/01	
Wyoming	12.0		12.0

⁶ Additional \$0.26 increase scheduled for 7/1/03