

TABLE 7. CIGARETTE AND OTHER TOBACCO TAX COLLECTIONS IN THE UNITED STATES BY STATE  
(Fiscal year ending June 30, 2003)

State	Cigarette tax rate as of 1/01/2004 [\$1,000]	Total cigarette and other tobacco products net tax collections [\$1,000s]	Per capita all tobacco products tax collections [\$1.00]	Cigarette tax rate as of 6/30/2003 [\$1,000]	Cigarette tax net collections [\$1,000s]	Per capita cigarette tax collections [\$1.00]	Per capita cigarette tax collections per 1 cent of tax [\$1.00]	Average retail price per pack** [\$1.00]	State tax-paid cigarette sales		Population July 1, 2003 (Bureau of Census) [1,000s]	% of total tobacco taxes from:		Other products taxed*
									Total [in millions of packs]	Per capita [in numbers of packs]		Ciga- rettes	Other tobacco products	
Alabama.....	0.165	63,433	14.08	0.165	60,528	13.44	.81	3.28	366.8	82.2	4,504	95.4%	4.6%	CChSn
Alaska.....	1.000	46,897	72.37	1.000	40,239	62.10	.62	4.59	40.4	63.6	648	85.8%	14.2%	CChSn
Arizona.....	1.180	218,359	39.14	1.180	212,487	38.09	.32	3.85	256.0	48.2	5,579	97.3%	2.7%	CChSn
Arkansas.....	0.590	99,561	36.50	0.590	83,521	30.62	.52	3.52	246.6	91.6	2,728	83.9%	16.1%	CChSn
California.....	0.870	1,071,832	30.22	0.870	1,032,275	29.11	.33	4.08	1,196.1	34.7	35,463	96.3%	3.7%	CChSn
Colorado.....	0.200	64,536	14.19	0.200	54,077	11.89	.59	3.26	281.7	63.8	4,548	83.8%	16.2%	CChSn
Connecticut.....	1.510	253,200	72.61	1.510	248,641	71.31	.47	4.32	204.4	59.7	3,487	98.2%	1.8%	CChSn
Delaware.....	0.550	35,921	43.91	0.240	34,816	42.56	1.77	3.23	146.7	184.2	818	96.9%	3.1%	CChSn
Florida.....	0.339	445,249	26.19	0.339	420,508	24.74	.73	3.39	1,258.2	76.7	16,999	94.4%	5.6%	SChSn
Georgia.....	0.370	85,677	9.88	0.120	79,998	9.22	.77	3.16	696.5	83.1	8,676	93.4%	6.6%	C
Hawaii.....	1.300	72,296	57.88	1.300	70,586	56.51	.43	4.54	62.7	51.2	1,249	97.6%	2.4%	CChSn
Idaho.....	0.570	29,548	21.62	0.570	24,215	17.71	.31	3.18	85.5	64.7	1,367	82.0%	18.0%	CChSn
Illinois.....	0.980	661,123	52.27	0.980	642,821	50.82	.52	4.04	641.3	51.4	12,649	97.2%	2.8%	CChSn
Indiana.....	0.555	353,870	57.08	0.555	338,247	54.56	.98	3.57	617.9	101.1	6,200	95.6%	4.4%	CChSn
Iowa.....	0.360	95,530	32.47	0.360	88,092	29.94	.83	3.31	249.6	85.4	2,942	92.2%	7.8%	CChSn
Kansas.....	0.790	120,522	44.23	0.790	116,247	42.66	.54	3.73	163.7	60.7	2,725	96.5%	3.5%	CChSn
Kentucky.....	0.030	19,649	4.77	0.030	19,649	4.77	1.59	2.98	714.5	175.8	4,118	100.0%	0.0%	-
Louisiana.....	0.360	125,475	27.92	0.360	109,964	24.47	.68	3.33	370.3	82.9	4,494	87.6%	12.4%	CS
Maine.....	1.000	98,416	75.18	1.000	94,399	72.12	.72	4.18	96.0	74.6	1,309	95.9%	4.1%	CChSn
Maryland.....	1.000	267,967	48.62	1.000	261,436	47.43	.47	4.01	266.1	49.5	5,512	97.6%	2.4%	CChSn
Massachusetts.....	1.510	442,006	68.85	1.510	437,867	68.20	.45	4.84	303.2	47.5	6,420	99.1%	0.9%	ChSn
Michigan.....	1.250	837,471	83.07	1.250	816,531	80.99	.65	4.35	722.8	72.3	10,082	97.5%	2.5%	CChSn
Minnesota.....	0.480	186,117	36.75	0.480	168,011	33.18	.69	3.52	356.5	71.7	5,064	90.3%	9.7%	CChSn
Mississippi.....	0.180	55,590	19.28	0.180	43,895	15.23	.85	3.19	260.5	91.2	2,883	79.0%	21.0%	CChSn
Missouri.....	0.170	108,161	18.91	0.170	97,957	17.13	1.01	3.08	599.1	106.4	5,719	90.6%	9.4%	CChSn
Montana.....	0.700	18,844	20.53	0.700	16,571	18.05	.26	3.22	64.9	71.7	918	87.9%	12.1%	CChSn
Nebraska.....	0.640	63,822	36.74	0.640	59,557	34.29	.54	3.87	117.2	68.4	1,737	93.3%	6.7%	CChSn
Nevada.....	0.800	67,944	30.31	0.350	62,027	27.67	.79	3.58	182.3	86.6	2,242	91.3%	8.7%	CChSn
New Hampshire.....	0.520	96,364	74.76	0.520	95,760	74.29	1.43	3.58	184.2	146.2	1,289	99.4%	0.6%	ChSn
New Jersey.....	2.050	601,001	69.54	1.500	591,262	68.42	.46	4.63	408.1	48.1	8,642	98.4%	1.6%	CChSn
New Mexico.....	0.910	24,594	13.09	0.210	20,433	10.87	.52	3.35	97.9	53.5	1,879	83.1%	16.9%	CChSn
New York.....	1.500	1,029,996	53.61	1.500	993,050	51.69	.34	5.68	670.7	35.3	19,212	96.4%	3.6%	CChSn
North Carolina.....	0.050	42,333	5.03	0.050	38,763	4.60	.92	3.07	799.7	97.7	8,421	91.6%	8.4%	CChSn
North Dakota.....	0.440	20,313	32.09	0.440	17,994	28.43	.65	3.60	41.7	65.7	633	88.6%	11.4%	CChSn
Ohio.....	0.550	564,627	49.36	0.550	538,887	47.11	.86	3.59	1,026.0	90.2	11,438	95.4%	4.6%	CChSn
Oklahoma.....	0.230	71,231	20.32	0.230	56,867	16.22	.71	3.21	356.5	103.0	3,506	79.8%	20.2%	CChSn
Oregon.....	1.280	242,896	68.15	1.280	221,962	62.28	.49	4.05	211.4	60.9	3,564	91.4%	8.6%	CChSn
Pennsylvania.....	1.000	827,797	66.91	1.000	827,797	66.91	.67	3.98	917.7	74.7	12,371	100.0%	0.0%	-
Rhode Island.....	1.710	94,563	87.88	1.320	92,827	86.27	.65	4.42	71.2	67.3	1,076	98.2%	1.8%	CChSn
South Carolina.....	0.070	28,738	6.93	0.070	24,939	6.01	.86	3.11	388.6	95.7	4,149	86.8%	13.2%	CChSn
South Dakota.....	0.530	21,661	28.32	0.530	20,336	26.58	.50	3.41	55.4	73.2	765	93.9%	6.1%	CChSn
Tennessee.....	0.200	113,555	19.43	0.200	105,168	17.99	.90	3.27	535.2	93.2	5,845	92.6%	7.4%	CChSn
Texas.....	0.410	549,870	24.88	0.410	475,997	21.54	.53	3.53	1,256.3	58.9	22,103	86.6%	13.4%	CChSn
Utah.....	0.695	54,878	23.33	0.695	49,261	20.94	.30	3.81	82.8	36.5	2,352	89.8%	10.2%	CChSn
Vermont.....	1.190	45,641	73.73	0.930	43,393	70.10	.75	3.90	47.7	77.9	619	95.1%	4.9%	CChSn
Virginia.....	0.025	15,319	2.08	0.025	15,319	2.08	.83	3.08	686.3	95.5	7,365	100.0%	0.0%	-
Washington.....	1.425	360,895	58.86	1.425	336,306	54.85	.38	4.77	240.3	40.1	6,131	93.2%	6.8%	CChSn
West Virginia.....	0.550	47,525	26.24	0.550	42,897	23.69	.43	3.05	220.2	122.2	1,811	90.3%	9.7%	CChSn
Wisconsin.....	0.770	309,206	56.49	0.770	293,697	53.65	.70	3.95	387.6	71.0	5,474	95.0%	5.0%	CChSn
Wyoming.....	0.600	8,565	17.06	0.120	6,440	12.83	1.07	3.14	57.1	115.5	502	75.2%	24.8%	CChSn
Total 50 states.....	-----	11,180,584	38.52 <sup>a</sup>	-----	10,644,517	36.68 <sup>a</sup>	-----	3.72	19,310.1	-----	290,231	95.2%	4.8%	-

Detail may not add to totals due to rounding.

\*C=Cigars Ch=Chewing tobacco S=Smoking tobacco Sn=Snuff <sup>a</sup> Weighted average computed on collection totals for 50 states levying a tax on cigarettes. \*\*as of November 1, 2002 (all brands).

Sources: U.S. Census Bureau, Governments Division. *Table NST-EST2004-01-State Population Estimates: July 1, 2003*, Population Division, released December 22, 2004.

Tobacco Institute. *The Tax Burden on Tobacco*, Historical Compilation, Volume 38, 2003. Federal Tax Administration.