

TABLE 7. CIGARETTE AND OTHER TOBACCO TAX COLLECTIONS IN THE UNITED STATES BY STATE  
(Collections data for fiscal year ending June 30, 2005)

State	Cigarette tax rate as of 1/01/2007		Tobacco Products net tax collections [cigarette and other]		Cigarette tax rate as of 6/30/2005	Cigarette tax net collections			Average retail price per pack** [includes generic brands]			State tax-paid cigarette sales (FY ending 6/30/05)		Population as of 7/1/2005 [1,000s]	% of total tobacco taxes from:		Other products taxed*	
	Rate	Rank	Amount	Per capita		Amount	Amount	Per 1 cent of tax	Wtd. avg. price	Cigarette taxes included**	Tax as % of avg. price	Total [in millions of packs]	Per capita [in numbers of packs]		Ciga-	Other tobacco		
	[\$]		[\$1,000s]	[\$]		[\$1,000s]	[\$]	[\$]	[\$]	[\$]	[\$]	of avg. price				rettes		products
Alabama.....	0.425	39	155,407	34.10	0.425	149,552	32.81	.77	3.57	0.815	22.8%	372.8	82.4	4,558	96.2%	3.8%	CSChSn	
Alaska.....	1.800	7	56,004	84.34	1.600	48,311	72.76	.45	5.03	1.390	27.6%	39.6	60.2	664	86.3%	13.7%	CSChSn	
Arizona.....	2.000	4	290,844	48.97	1.180	282,154	47.51	.40	3.97	1.570	39.6%	242.7	42.3	5,939	97.0%	3.0%	CSChSn	
Arkansas.....	0.590	33	147,532	53.09	0.590	127,017	45.71	.77	3.54	0.980	27.7%	225.8	82.1	2,779	86.1%	13.9%	CSChSn	
California.....	0.870	24	1,077,897	29.83	0.870	1,024,091	28.34	.33	3.84	1.260	32.8%	1,187.2	33.1	36,132	95.0%	5.0%	CSChSn	
Colorado.....	0.840	25	130,106	27.89	0.840	114,997	24.65	.29	3.43	0.590	17.2%	266.4	57.9	4,665	88.4%	11.6%	CSChSn	
Connecticut.....	1.510	12	257,880	73.47	1.510	254,089	72.39	.48	4.71	1.900	40.4%	179.8	49.9	3,510	98.5%	1.5%	CSChSn	
Delaware.....	0.550	36	82,412	97.64	0.550	81,180	96.19	1.75	3.41	0.940	27.6%	148.4	178.8	844	98.5%	1.5%	CSChSn	
Florida.....	0.339	44	466,665	26.23	0.339	437,547	24.60	.73	3.25	0.729	22.5%	1,309.3	75.3	17,790	93.8%	6.2%	SChSn	
Georgia.....	0.370	40	251,564	27.73	0.370	226,429	24.96	.67	3.36	0.760	22.6%	625.8	70.2	9,073	90.0%	10.0%	CSChSn	
Hawaii.....	1.600	10	85,242	66.86	1.400	83,135	65.20	.47	5.04	1.790	35.5%	59.4	47.0	1,275	97.5%	2.5%	CSChSn	
Idaho.....	0.570	34	51,637	36.14	0.570	45,118	31.57	.55	3.50	0.960	27.4%	81.3	58.3	1,429	87.4%	12.6%	CSChSn	
Illinois.....	0.980	22	656,724	51.46	0.980	638,109	50.00	.51	4.35	1.370	31.5%	663.2	52.2	12,763	97.2%	2.8%	CSChSn	
Indiana.....	0.555	35	344,424	54.91	0.555	327,958	52.29	.94	3.45	0.945	27.4%	598.1	96.1	6,272	95.2%	4.8%	CSChSn	
Iowa.....	0.360	41	96,161	32.42	0.360	87,427	29.48	.82	3.27	0.750	22.9%	247.6	83.9	2,966	90.9%	9.1%	CSChSn	
Kansas.....	0.790	28	122,654	44.68	0.790	117,713	42.88	.54	3.75	1.180	31.5%	150.1	54.9	2,745	96.0%	4.0%	CSChSn	
Kentucky.....	0.300	45	49,909	11.96	0.300	49,909	11.96	.40	3.01	0.420	14.0%	753.1	181.8	4,173	100.0%	0.0%	-	
Louisiana.....	0.360	41	155,814	34.44	0.360	139,008	30.73	.85	3.41	0.750	22.0%	410.2	91.0	4,524	89.2%	10.8%	CSChSn	
Maine.....	2.000	4	96,355	72.89	1.000	91,910	69.52	.70	4.06	1.390	34.3%	94.0	71.5	1,322	95.4%	4.6%	CSChSn	
Maryland.....	1.000	21	275,574	49.21	1.000	267,501	47.77	.48	4.02	1.390	34.6%	271.1	48.7	5,600	97.1%	2.9%	CSChSn	
Massachusetts.....	1.510	12	423,313	66.15	1.510	412,758	64.50	.43	5.03	1.900	37.8%	273.9	42.7	6,399	97.5%	2.5%	ChSn	
Michigan.....	2.000	4	1,127,286	111.38	2.000	1,089,997	107.70	.54	5.09	2.390	47.0%	585.1	57.9	10,121	96.7%	3.3%	CSChSn	
Minnesota.....	1.493	15	181,309	35.32	0.480	160,256	31.22	.65	3.52	0.870	24.8%	334.7	65.7	5,133	88.4%	11.6%	CSChSn	
Mississippi.....	0.180	48	56,005	19.17	0.180	43,348	14.84	.82	3.20	0.570	17.8%	257.5	88.8	2,921	77.4%	22.6%	CSChSn	
Missouri.....	0.170	49	110,338	19.02	0.170	99,259	17.11	1.01	3.09	0.560	18.1%	595.8	103.4	5,800	90.0%	10.0%	CSChSn	
Montana.....	1.700	9	62,685	66.97	1.700	56,587	60.46	.36	3.94	1.090	27.7%	58.8	63.5	936	90.3%	9.7%	CSChSn	
Nebraska.....	0.640	31	72,160	41.02	0.640	66,981	38.08	.60	3.62	1.030	28.5%	106.6	61.0	1,759	92.8%	7.2%	CSChSn	
Nevada.....	0.800	26	136,609	56.57	0.800	129,051	53.44	.67	3.83	1.190	31.1%	162.7	69.7	2,415	94.5%	5.5%	CSChSn	
New Hampshire.....	0.800	26	94,626	72.23	0.520	93,440	71.33	1.37	3.52	0.910	25.9%	180.1	138.6	1,310	98.7%	1.3%	ChSn	
New Jersey.....	2.575	1	792,851	90.94	2.400	781,165	89.60	.37	5.62	2.790	49.7%	325.3	37.5	8,718	98.5%	1.5%	CSChSn	
New Mexico.....	0.910	23	65,006	33.72	0.910	60,103	31.17	.34	3.88	1.300	33.5%	67.6	35.5	1,928	92.5%	7.5%	CSChSn	
New York.....	1.500	14	974,939	50.63	1.500	935,943	48.61	.32	5.49	1.890	34.5%	624.4	32.4	19,255	96.0%	4.0%	CSChSn	
North Carolina.....	0.350	43	43,385	5.00	0.050	39,349	4.53	.91	3.03	0.440	14.5%	801.0	93.8	8,683	90.7%	9.3%	CSChSn	
North Dakota.....	0.440	38	20,637	32.40	0.440	18,131	28.46	.65	3.40	0.830	24.4%	42.0	66.0	637	87.9%	12.1%	CSChSn	
Ohio.....	1.250	18	582,369	50.80	0.550	554,671	48.38	.88	3.50	0.940	26.9%	1,018.7	89.0	11,464	95.2%	4.8%	CSChSn	
Oklahoma.....	1.030	20	126,707	35.71	1.030	104,811	29.54	.29	3.22	0.620	19.2%	345.8	98.2	3,548	82.7%	17.3%	CSChSn	
Oregon.....	1.180	19	243,746	66.94	1.180	217,785	59.81	.51	4.14	1.570	37.9%	191.2	53.2	3,641	89.3%	10.7%	CSChSn	
Pennsylvania.....	1.350	17	1,028,979	82.78	1.350	1,028,979	82.78	.61	4.30	1.740	40.4%	778.7	62.8	12,430	100.0%	0.0%	-	
Rhode Island.....	2.460	2	131,586	122.29	2.460	129,674	120.52	.49	5.45	2.850	52.3%	53.4	49.4	1,076	98.5%	1.5%	CSChSn	
South Carolina.....	0.070	50	30,122	7.08	0.070	25,737	6.05	.86	3.12	0.460	14.7%	394.4	94.0	4,255	85.4%	14.6%	CSChSn	
South Dakota.....	1.530	11	27,726	35.73	0.530	26,308	33.90	.64	3.51	0.920	26.2%	53.0	68.7	776	94.9%	5.1%	CSChSn	
Tennessee.....	0.200	47	120,818	20.26	0.200	112,104	18.80	.94	3.18	0.590	18.5%	571.7	97.0	5,963	92.8%	7.2%	CSChSn	
Texas.....	1.410	16	572,526	25.04	0.410	492,121	21.53	.53	3.36	0.800	23.8%	1,244.7	55.4	22,860	86.0%	14.0%	CSChSn	
Utah.....	0.695	30	61,201	24.78	0.695	54,335	22.00	.32	3.76	1.085	28.9%	81.4	33.6	2,470	88.8%	11.2%	CSChSn	
Vermont.....	1.790	8	48,775	78.29	1.190	46,084	73.97	.62	4.44	1.580	35.6%	39.7	63.9	623	94.5%	5.5%	CSChSn	
Virginia.....	0.300	45	115,220	15.23	0.300	111,593	14.75	.49	3.28	0.590	18.0%	617.0	82.5	7,567	96.9%	3.1%	CSChSn	
Washington.....	2.025	3	354,009	56.30	1.425	328,398	52.23	.37	4.73	1.815	38.4%	231.6	37.2	6,288	92.8%	7.2%	CSChSn	
West Virginia.....	0.550	36	103,674	57.06	0.550	98,037	53.96	.98	3.36	0.940	27.9%	185.7	102.4	1,817	94.6%	5.4%	CSChSn	
Wisconsin.....	0.770	29	310,142	56.02	0.770	294,301	53.16	.69	3.76	1.160	30.8%	388.4	70.1	5,536	94.9%	5.1%	CSChSn	
Wyoming.....	0.600	32	24,117	47.38	0.600	21,756	42.74	.71	3.62	0.990	27.3%	38.6	76.4	509	90.2%	9.8%	CSChSn	
Total 50 states.....	-	-	12,893,670	43.58 <sup>a</sup>	-	12,226,216	41.32 <sup>a</sup>	-	3.74 <sup>a</sup>	1.170 <sup>a</sup>	31.3% <sup>a</sup>	18,575.4	-	295,860	94.8%	5.2%	-	

Detail may not add to totals due to rounding. <sup>a</sup> Weighted average computed on collection totals for 50 states levying a tax on cigarettes.

\*C=Cigars S=Smoking tobacco Ch=Chewing tobacco Sn=Snuff \*\* as of November 1, 2004; Federal, State cigarette taxes included; excludes sales tax. (New York includes local tax of \$1.50 per pack.)

Sources: U.S. Census Bureau, Governments Division. *Table NST-EST2005-01-State Population Estimates: July 1, 2005*, Population Division, released December 22, 2005.

Orzechowski and Walker. *The Tax Burden on Tobacco*, Historical Compilation, Volume 41, 2006.