

TABLE 7. CIGARETTE AND OTHER TOBACCO TAX COLLECTIONS IN THE UNITED STATES BY STATE

(Collections data for fiscal year ending June 30, 2008)

State	Cigarette tax rate as of 1/01/2009		Tobacco Products net tax collections [cigarette/other]		Cigarette tax rate as of 6/30/2008	Cigarette tax net collections			Average retail price per pack+ [includes generic brands]			State tax-paid cigarette sales (FY ending 6/30/08)		Population as of 7/1/2008 [1,000s]	% of total tobacco taxes from:		Other products taxed*
	Rate [\$]	Rank	Amount [\$1,000s]	Per capita [\$]		Amount [\$1,000s]	Per capita		Wtd. avg. price [\$]	Cigarette taxes		Total [in millions of packs]	Per capita [in numbers of packs]		Ciga- rettes	Other tobacco products	
							Amount	Per 1¢ of tax **		Amount	As % of price						
Alabama.....	0.425	41	147,187	31.57	0.425	141,632	30.38	.71	3.759	0.815	21.7%	361.1	78.0	4,662	96.2%	3.8%	CShSn
Alaska.....	2.000	6	73,031	106.41	2.000	63,819	92.99	.46	6.351	2.390	37.6%	32.1	47.0	686	87.4%	12.6%	CShSn
Arizona.....	2.000	6	405,848	62.44	2.000	388,870	59.82	.30	5.202	2.390	45.9%	201.3	31.8	6,500	95.8%	4.2%	CShSn
Arkansas.....	0.590	37	147,679	51.72	0.590	125,680	44.01	.75	3.822	0.980	25.6%	218.4	77.0	2,855	85.1%	14.9%	CShSn
California.....	0.870	29	1,028,305	27.98	0.870	954,888	25.98	.30	4.197	1.260	30.0%	1,107.0	30.3	36,757	92.9%	7.1%	CShSn
Colorado.....	0.840	30	220,738	44.69	0.840	195,867	39.65	.47	4.213	1.230	29.2%	235.4	48.4	4,939	88.7%	11.3%	CShSn
Connecticut.....	2.000	6	335,297	95.76	2.000	329,500	94.11	.47	5.358	2.390	44.6%	166.0	47.4	3,501	98.3%	1.7%	CShSn
Delaware.....	1.150	24	118,709	135.96	1.150	116,902	133.89	1.16	4.239	1.540	36.3%	115.3	133.3	873	98.5%	1.5%	CShSn
Florida.....	0.339	45	434,478	23.71	0.339	405,061	22.10	.65	3.606	0.729	20.2%	1,238.5	67.9	18,328	93.2%	6.8%	SChSn
Georgia.....	0.370	42	238,019	24.57	0.370	211,087	21.79	.59	3.655	0.760	20.8%	588.2	61.6	9,686	88.7%	11.3%	C
Hawaii.....	2.000	6	104,594	81.19	1.800	101,560	78.84	.44	5.740	2.190	38.2%	56.5	44.0	1,288	97.1%	2.9%	CShSn
Idaho.....	0.570	38	54,127	35.52	0.570	46,192	30.31	.53	3.802	0.960	25.2%	83.8	55.9	1,524	85.3%	14.7%	CShSn
Illinois.....	0.980	27	616,013	47.75	0.980	594,510	46.08	.47	4.979	1.370	27.5%	616.1	47.9	12,902	96.5%	3.5%	CShSn
Indiana.....	0.995	26	528,679	82.91	0.995	505,611	79.29	.80	4.138	1.385	33.5%	518.6	81.7	6,377	95.6%	4.4%	CShSn
Iowa.....	1.360	19	250,704	83.50	1.360	229,457	76.42	.56	4.541	1.750	38.5%	172.1	57.6	3,003	91.5%	8.5%	CShSn
Kansas.....	0.790	32	117,962	42.10	0.790	112,559	40.17	.51	4.110	1.180	28.7%	143.4	51.7	2,802	95.4%	4.6%	CShSn
Kentucky.....	0.300	46	186,223	43.62	0.300	177,809	41.65	1.39	3.464	0.690	19.9%	601.9	141.9	4,269	95.5%	4.5%	CShSn
Louisiana.....	0.360	43	147,334	33.40	0.360	127,960	29.01	.81	3.607	0.750	20.8%	377.4	87.9	4,411	86.8%	13.2%	CS
Maine.....	2.000	6	150,499	114.32	2.000	143,758	109.20	.55	5.521	2.390	43.3%	72.7	55.2	1,316	95.5%	4.5%	CShSn
Maryland.....	2.000	6	350,223	62.17	2.000	340,534	60.45	.30	4.279	1.390	32.5%	243.0	43.3	5,634	97.2%	2.8%	CShSn
Massachusetts...	2.510	3	433,200	66.67	1.510	418,737	64.44	.43	5.130	1.900	37.0%	277.9	43.1	6,498	96.7%	3.3%	ChSn
Michigan.....	2.000	6	1,086,344	108.60	2.000	1,040,129	103.98	.52	5.350	2.390	44.7%	528.0	52.4	10,003	95.7%	4.3%	CShSn
Minnesota.....	1.493	17	431,994	82.75	1.493	392,384	75.16	.50	4.610	1.883	40.8%	264.8	50.9	5,220	90.8%	9.2%	CShSn
Mississippi.....	0.180	48	58,303	19.84	0.180	45,801	15.59	.87	3.437	0.570	16.6%	273.1	93.6	2,939	78.6%	21.4%	CShSn
Missouri.....	0.170	49	109,361	18.50	0.170	97,150	16.43	.97	3.358	0.560	16.7%	588.6	100.1	5,912	88.8%	11.2%	CShSn
Montana.....	1.700	15	94,084	97.25	1.700	84,249	87.08	.51	4.968	2.090	42.1%	50.3	52.6	967	89.5%	10.5%	CShSn
Nebraska.....	0.640	34	76,329	42.80	0.640	70,445	39.50	.62	3.764	1.030	27.4%	112.1	63.2	1,783	92.3%	7.7%	CShSn
Nevada.....	0.800	31	135,379	52.07	0.800	126,539	48.67	.61	4.026	1.190	29.6%	158.8	61.9	2,600	93.5%	6.5%	CShSn
New Hampshire...	1.330	21	162,983	123.87	1.080	161,215	122.52	1.13	4.240	1.470	34.7%	149.3	113.5	1,316	98.9%	1.1%	ChSn
New Jersey.....	2.575	2	778,134	89.62	2.575	763,411	87.92	.34	6.094	2.965	48.7%	297.0	34.2	8,683	98.1%	1.9%	CShSn
New Mexico.....	0.910	28	66,773	33.65	0.910	60,691	30.58	.34	4.057	1.300	32.0%	67.0	34.0	1,984	90.9%	9.1%	CShSn
New York.....	2.750	1	1,004,056	51.52	2.750	958,466	49.18	.33	5.472	1.890	34.5%	607.8	31.5	19,490	95.5%	4.5%	CShSn
North Carolina...	0.350	44	248,159	26.91	0.350	228,848	24.81	.71	3.447	0.690	20.0%	668.0	73.7	9,222	92.2%	7.8%	CShSn
North Dakota...	0.440	40	24,018	37.44	0.440	20,851	32.51	.74	3.540	0.830	23.4%	47.3	74.0	641	86.8%	13.2%	CShSn
Ohio.....	1.250	22	948,790	82.60	1.250	911,199	79.33	.63	4.414	1.640	37.2%	742.3	64.7	11,486	96.0%	4.0%	CShSn
Oklahoma.....	1.030	25	256,459	70.41	1.030	221,180	60.72	.59	4.100	1.420	34.6%	313.8	86.7	3,642	86.2%	13.8%	CShSn
Oregon.....	1.180	23	254,959	67.27	1.180	222,203	58.63	.50	4.288	1.570	36.6%	188.9	50.4	3,790	87.2%	12.8%	CShSn
Pennsylvania....	1.350	20	1,014,823	81.52	1.350	1,014,823	81.52	.60	4.397	1.740	39.6%	763.7	61.4	12,448	100.0%	0.0%	-
Rhode Island....	2.460	4	114,683	109.14	2.460	112,086	106.67	.43	5.780	2.850	49.3%	46.1	43.6	1,051	97.7%	2.3%	CShSn
South Carolina...	0.070	50	31,460	7.02	0.070	26,540	5.92	.85	3.262	0.460	14.1%	392.9	89.1	4,480	84.4%	15.6%	CShSn
South Dakota....	1.530	16	62,466	77.68	1.530	57,160	71.08	.46	4.391	1.920	43.7%	39.4	49.5	804	91.5%	8.5%	CShSn
Tennessee.....	0.620	35	272,033	43.77	0.620	260,047	41.84	.67	3.738	1.040	27.8%	428.0	69.5	6,215	95.6%	4.4%	CShSn
Texas.....	1.410	18	1,542,403	63.40	1.410	1,462,012	60.10	.43	4.455	1.800	40.4%	1,049.9	43.9	24,327	94.8%	5.2%	CShSn
Utah.....	0.695	33	63,188	23.09	0.695	55,327	20.22	.29	3.893	1.085	27.9%	82.8	31.3	2,736	87.6%	12.4%	CShSn
Vermont.....	1.990	13	59,222	95.32	1.790	56,041	90.20	.50	5.095	2.180	42.8%	32.0	51.6	621	94.6%	5.4%	CShSn
Virginia.....	0.300	46	182,141	23.44	0.300	166,230	21.40	.71	3.598	0.690	19.2%	567.5	73.6	7,769	91.3%	8.7%	CShSn
Washington.....	2.025	5	448,104	68.42	2.025	419,899	64.11	.32	5.512	2.415	43.8%	206.6	31.9	6,549	93.7%	6.3%	CShSn
West Virginia...	0.550	39	112,993	62.27	0.550	107,913	59.47	1.08	3.567	0.940	26.4%	204.4	112.8	1,814	95.5%	4.5%	CShSn
Wisconsin.....	1.770	14	485,470	86.26	1.770	455,722	80.97	.46	4.093	1.160	28.3%	376.1	66.7	5,628	93.9%	6.1%	CShSn
Wyoming.....	0.600	36	26,314	49.40	0.600	23,299	43.74	.73	3.740	0.990	26.5%	41.3	79.0	533	88.5%	11.5%	CShSn
Total 50 states...	-	-	16,240,274	53.52 ^a	-	15,353,853	50.59 ^a	-	4.20 ^a	1.4625 ^a	34.8% ^a	16,714.5	-	303,468	94.5%	5.5%	-

Detail may not add to totals due to rounding. ^a Weighted average computed on collection totals for 50 states levying a tax on cigarettes. ^{**}Computation based on prevalent rate in effect for 2007-08.

*C=Cigars S=Smoking tobacco Ch=Chewing tobacco Sn=Snuff + as of November 1, 2007; 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-EST2008-01-State Population Estimates: July 1, 2008*, Population Division, released December 22, 2008.

Orzechowski and Walker. *The Tax Burden on Tobacco*, Historical Compilation, Volume 43, 2008.