

**TABLE 9. PER CAPITA TAX-PAID CIGARETTE SALES**

| Fiscal year ended | Per capita National               | Per capita North Carolina         |                              |
|-------------------|-----------------------------------|-----------------------------------|------------------------------|
|                   | cigarette sales (number of packs) | cigarette sales (number of packs) | rate of tax per pack (cents) |
| 1970              | 126.7                             | 172.4                             | 2 *                          |
| 1971              | 132.4                             | 187.6                             | 2                            |
| 1972              | 131.6                             | 214.1                             | 2                            |
| 1973              | 135.1                             | 226.5                             | 2                            |
| 1974              | 141.7                             | 227.3                             | 2                            |
| 1975              | 134.9                             | 226.0                             | 2                            |
| 1976              | 145.3                             | 230.2                             | 2                            |
| 1977              | 138.9                             | 217.0                             | 2                            |
| 1978              | 140.9                             | 205.5                             | 2                            |
| 1979              | 141.1                             | 197.3                             | 2                            |
| 1980              | 139.9                             | 187.8                             | 2                            |
| 1981              | 139.8                             | 179.3                             | 2                            |
| 1982              | 137.9                             | 179.0                             | 2                            |
| 1983              | 126.3                             | 169.8                             | 2                            |
| 1984              | 121.6                             | 160.6                             | 2                            |
| 1985              | 119.6                             | 156.3                             | 2                            |
| 1986              | 117.5                             | 154.4                             | 2                            |
| 1987              | 114.4                             | 150.5                             | 2                            |
| 1988              | 110.0                             | 146.0                             | 2                            |
| 1989              | 105.6                             | 139.3                             | 2                            |
| 1990              | 100.8                             | 133.7                             | 2                            |
| 1991              | 96.5                              | 132.7                             | 2                            |
| 1992              | 94.8                              | 128.9                             | 5 **                         |
| 1993              | 93.1                              | 129.7                             | 5                            |
| 1994              | 90.6                              | 112.7                             | 5                            |
| 1995              | 89.5                              | 124.9                             | 5                            |
| 1996              | 87.7                              | 129.7                             | 5                            |
| 1997              | 86.9                              | 125.6                             | 5                            |
| 1998              | 85.8                              | 126.0                             | 5                            |
| 1999              | 82.1                              | 113.1                             | 5                            |
| 2000              | 77.4                              | 109.0                             | 5                            |
| 2001              | 73.7                              | 100.1                             | 5                            |
| 2002              | 71.7                              | 98.5                              | 5                            |
| 2003              | 67.9                              | 97.7                              | 5                            |
| 2004              | 65.1                              | 95.6                              | 5                            |
| 2005              | 63.3                              | 93.8                              | 5                            |

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

\*Tax imposed effective October 1, 1969. Amount based on nine months of collections projected to one year.

\*\*Tax rate increase effective August 1, 1991.

[Effective September 1, 2005, the cigarette tax rate increased from 2.5 mills per cigarette (5 cents per pack of 20 cigarettes) to 1.5 cents per cigarette (30 cents per pack of 20 cigarettes). Effective July 1, 2006, the cigarette tax rate increased from 1.5 cents per cigarette to 1.75 cents per cigarette (35 cents per pack of 20 cigarettes).]

