

TABLE 9 . PER CAPITA TAX-PAID CIGARETTE SALES

Fiscal year ended	Per capita National cigarette sales (number of packs)	Per capita North Carolina cigarette sales (number of packs)	rate of tax per pack (¢)
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
2006	61.1	89.6	30**
2007	58.9	78.3	35**
2008	55.5	73.7	35
2009	52.6	69.6	35
2010	47.9	61.5	45
2011	46.5	60.9	45
2012	45.1	60.7	45
2013	43.0	57.5	45
2014	41.0	56.7	45
2015	40.4	54.1	45

Source: Orzechowski and Walker. *The Tax Burden on Tobacco*, Historical Compilation, Volume 50, 2015.

*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¢ per pack of 20 cigarettes) to 1.5¢ per cigarette (30¢ per pack of 20 cigarettes).

Effective **July 1, 2006**, the cigarette tax rate increased from 1.5¢ per cigarette to 1.75¢ per cigarette (35¢ per pack of 20 cigarettes).

Effective **September 1, 2009**, the cigarette tax rate increased from 1.75¢ per cigarette to 2.25¢ per cigarette (45¢ per pack of 20 cigarettes).

