

THE **Tax** **Burden** ON TOBACCO

HISTORICAL
COMPILATION
VOLUME 49, 2014

THE TAX BURDEN
ON TOBACCO

Historical Compilation
2014

ACKNOWLEDGMENTS

This is the 65th version of the annual compendium on tobacco revenue and industry statistics known as *The Tax Burden on Tobacco*. The first volume was produced in 1949 by the Virginia-based Tobacco Tax Council under the name *Cigarette Taxes in the United States*. In 1966, the Council gave the annual its current name. From 1982 through 1998, The Tobacco Institute published the book.

The economic consulting firm Orzechowski and Walker has produced *The Tax Burden on Tobacco* since 1989. This volume was prepared with the financial support of Altria Client Services, the Lorillard Tobacco Company, and Reynolds American Services Company.

This volume could not have been produced without the cooperation of tobacco tax administrators in the 50 states and the District of Columbia, and the U.S. Department of Treasury's Alcohol and Tobacco Tax Trade Bureau. The data they supply and confirm help make *The Tax Burden on Tobacco* the definitive source for tobacco tax information. We thank them for their help. We also thank the thousands of cigarette retailers who have taken the time to respond to our annual price survey.

It has come to our attention that we had been using preliminary OTP revenue data for California (Table 12). Accordingly, the data for FY 1989 to 2013 have been revised.

Table Of Contents

Acknowledgments	Page ii
Tax Year Highlights	iv

Charts

State Cigarette Excise Tax Rates	v
Mounting Burden of Federal and State Cigarette Taxes 1950–2014	1
The Growth of Cigarette Excise Taxes Compared to Farm Value of Domestic Leaf Tobacco Used in Cigarettes	2
U.S. Total Per Capita Cigarette Consumption 1900–2014	3

Tables

1. Federal, State, and Local Tobacco Taxes	4
2A. Federal Tax Collections on Tobacco Products	5
2B. Federal Tax Collections on Tobacco Products, Federal Fiscal Years 2000–2014	6
3. Federal Cigarette Tax Collections and Per Capita Consumption	7
4. Number of States Taxing Tobacco Products 1921–2014	8
5. Net State Tobacco Tax Collections 1921–2014	9
6. State Cigarette Tax Rate Changes Since July 1, 1950	10
7. State Cigarette Tax Rates 1950–2014	12
8. Gross State Cigarette Taxes 1950–2014	19
9. Net State Cigarette Tax Collections 1950–2014	26
10. State Tax-Paid Cigarette Sales 1950–2014	33
11. Tax-Paid Per Capita Sales 1950–2014	40
12. States Which Tax Both Cigarettes and Other Tobacco Products 1954–2014	47
12A. State Tax Rates on Smokeless Tobacco Products	108
12B. State Tax Rates on All Other Tobacco Products	109
13. Cigarette Taxes as a Percentage of Retail Price 1954–2014	110
14. Cigarette Taxes as a Percentage of Weighted Average Price Before Taxes	196
15. General Sales or Gross Receipts Tax Applied to Cigarettes 1958–2014	197
16. Estimated State General Sales Tax Collections on the Sale of Cigarettes	254
17. County and City Tobacco Tax Collections For Fiscal Years 1963–2014	257
17A. Local Excise Tax Per Pack, Fiscal Years 2000 to 2014	309
18. History of Federal Tax Rates on Cigarettes	310
19. Settlement Payments Received by State (in Millions)	311
20. Historical Cigarette Tax Data (by States)	314
21. Historical Cigarette Tax Data for All Taxing States	365

Tax Year Highlights

Federal

- The federal excise on cigarettes, \$1.01 per pack, grossed \$13,445,284,687 in tax revenue for fiscal year FY 2014.

State

- During FY 2014, state cigarette excise taxes ranged from 17¢ per pack in Missouri to a high of \$4.35 per pack in New York. The weighted average state cigarette excise tax rate was 128.1¢ per pack. This average does not include the \$1.01 federal excise tax.
- For FY 2014, the states reaped \$16,563,684,714 in gross cigarette excise tax revenues.
- 12,969,515,448 state tax-paid packs were sold in FY 2014.
- U.S. per capita consumption of cigarettes, based on TTB volume data, was 42.3 packs for FY 2014.
- The average retail price of a package of 20 cigarettes (full-priced brands) as of November, 2014, including federal and state excise taxes, ranged from a low of \$5.06 in Missouri to a high of \$10.56 in New York.
- The average retail price of a package of 20 cigarettes (full-priced brands) as of November, 2014, was \$6.28, including federal, state, and municipal excise taxes.
- The average retail price of a package of 20 cigarettes (full-priced brands and generic brands weighted by share) as of November, 2014, was \$5.84, including federal, state, and municipal excise taxes.
- Federal and state excise taxes accounted, on average, for 43.8 percent of the retail price of cigarettes.
- States also received an estimated \$8.5 billion in tobacco settlement payments in FY 2014.
- States also generated an estimated \$3,996,809,000 in general sales tax revenues from the sale of cigarettes in FY 2014. Forty-three states levy general sales taxes on the retail sale of cigarettes.

Municipal

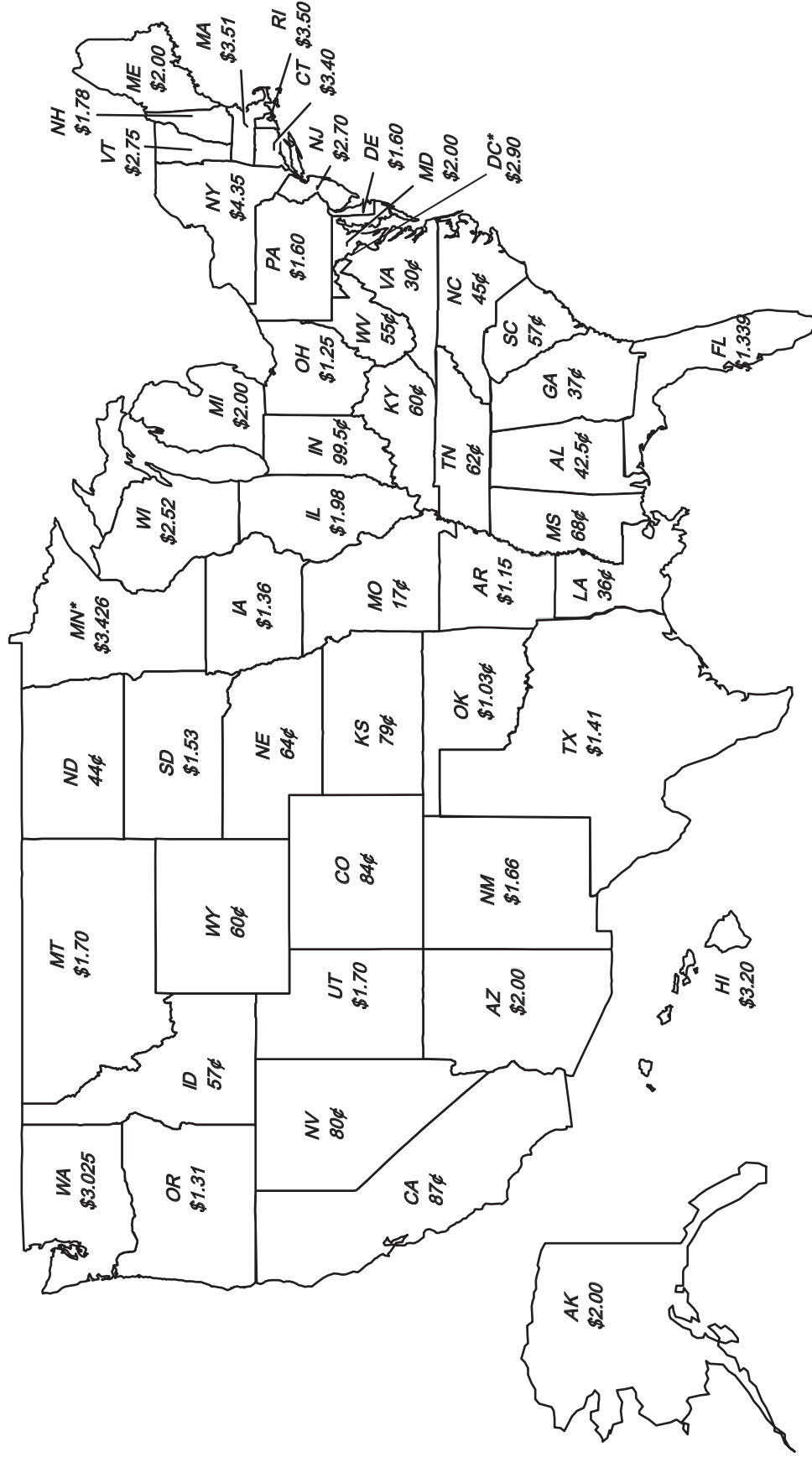
- Municipal cigarette taxes were levied in seven states during FY 2014, ranging from 1¢ to \$3.00 per pack.
- 602 cities, towns, and counties imposed cigarette taxes, grossing an estimated \$432.3 million in the FY ending June 30, 2014.

Total

- Federal, state, and municipal excise taxes on cigarettes for the FY ending June 30, 2014, amounted to nearly \$30.4 billion, or approximately \$96.16 per capita.
- All cigarette excise and sales taxes and tobacco settlement payments totaled \$41.6 billion in FY 2014. Federal and state excise taxes on OTP added \$2.5 billion, for a total of \$44.0 billion in FY 2014.

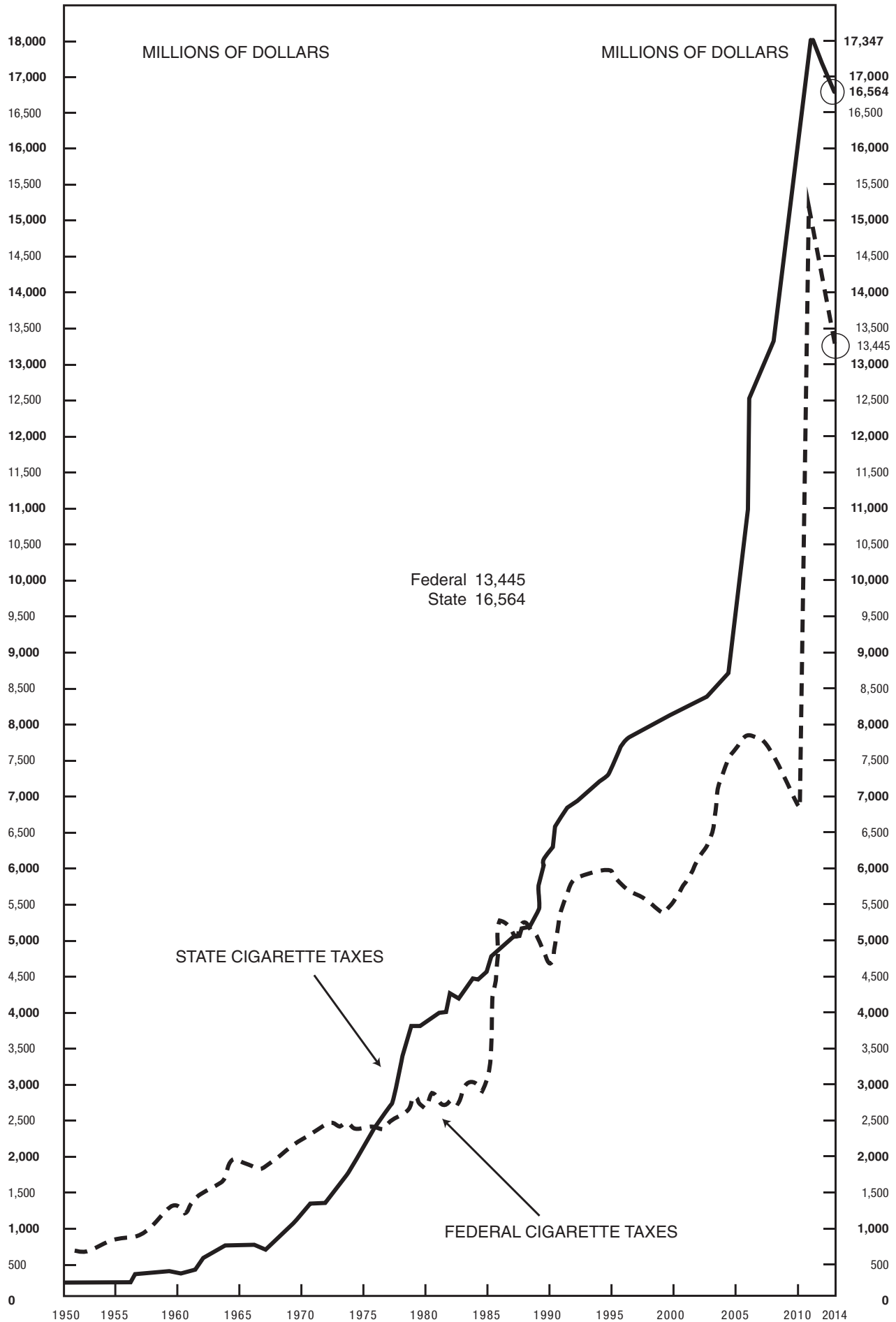
State Cigarette Excise Tax Rates

(As of January 1, 2015)

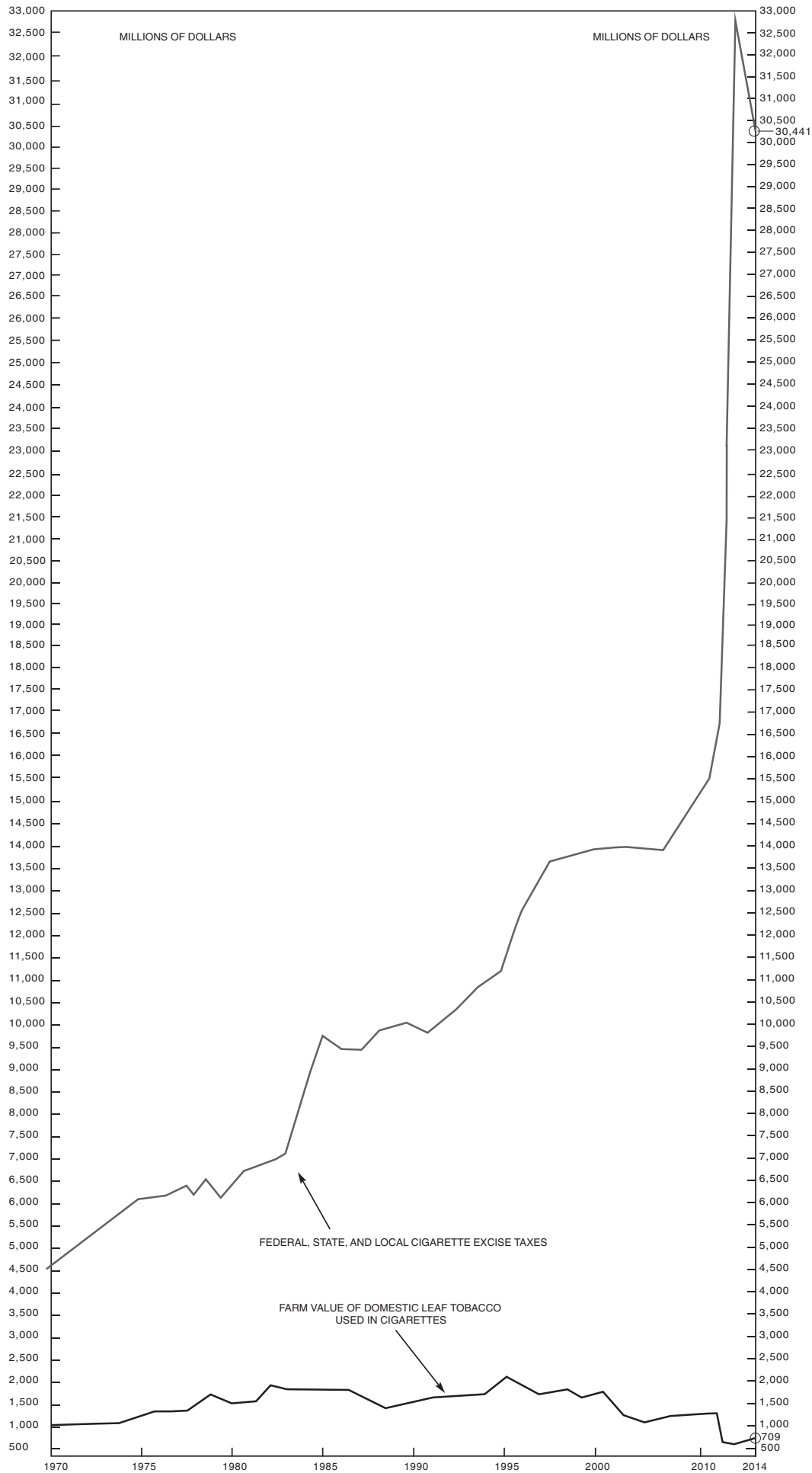


*Minnesota sells cigarette stamps for \$3.426 per pack. This includes a cigarette excise tax of \$2.90, plus a wholesaler fee in lieu of a retail sales tax. The District of Columbia also includes a wholesaler fee in lieu of a retail sales tax.

Mounting Burden of Federal and State Cigarette Taxes 1950–2014



The Growth of Cigarette Excise Taxes Compared to Farm Value of Domestic Leaf Tobacco Used in Cigarettes



**U.S. Total Per Capita Cigarette Consumption
1900–2014**

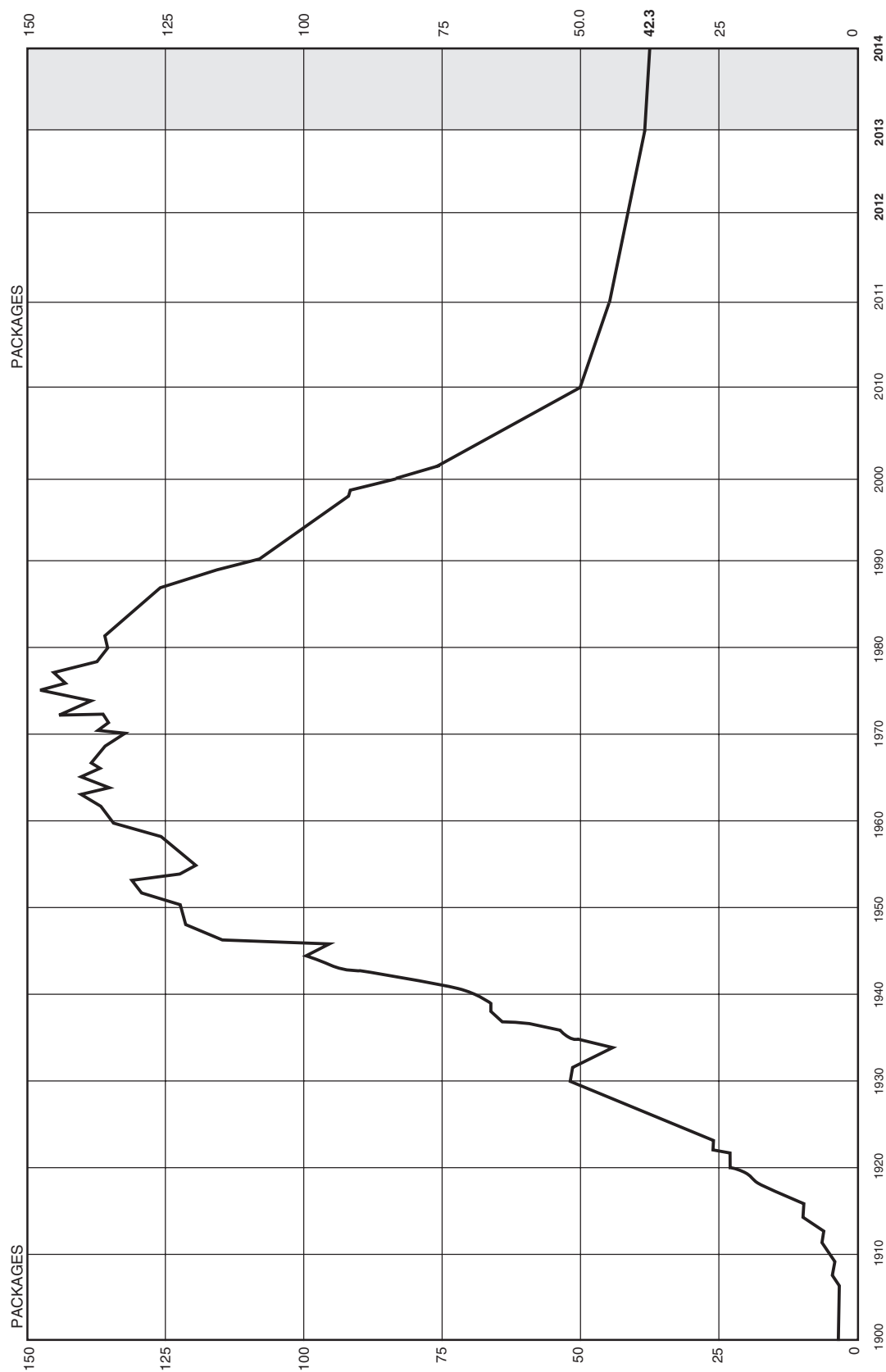


Table 1
Federal, State, and Local Tobacco Taxes
Selected Periods Since 1863
(in Thousands of Dollars)

	Year Ending June 30, 2014	Year Ending June 30, 2013	Percentage Change 2013–2014	1863 Through 2014
Federal excises:				
Cigarettes [†]	13,445,284	14,166,973	–5.09%	311,746,645
Other tobacco products [†]	907,385	1,100,586	–17.55%	16,321,979
Total [†]	14,352,669	15,267,559	–5.99%	328,068,624
% from cigarettes	93.7%	92.8%		95.0%
State excises:*				
Cigarettes	16,563,685	16,757,135	–1.2%	382,483,425
Other tobacco products	1,588,355	1,529,346	3.9%	18,262,797
Total	18,152,040	18,286,481	–0.7%	400,746,222
% from cigarettes	91.2%	91.6%		95.4%
Local excises:**				
Total local tobacco revenue***	431,706	425,144	1.5%	11,161,118
Aggregate:				
Cigarettes	30,440,675	31,349,252	–2.9%	705,391,188
Other tobacco products	2,495,740	2,629,932	–5.1%	34,584,776
Total	32,936,415	33,979,184	–3.1%	739,975,964
% from cigarettes	92.4%	92.3%		95.3%

*The first state cigarette tax was imposed in 1921.

**The first municipal cigarette tax was imposed in 1927.

***Reflects mostly cigarette revenues.

[†]Estimate based on Alcohol and Tobacco Tax Trade Bureau data.

Table 2A
Federal Tax Collections on Tobacco Products, Selected Fiscal Years 1865–2014
(Ending June 30)

Year	All Tobacco Products (\$000,000)	Cigarettes (\$000,000)	Cigarettes Percent of Total
1865	11.4	*	0.1%
1870	31.4	**	0.1
1880	38.9	0.7	1.8
1890	34.0	1.1	3.2
1900	59.4	4.0	6.7
1910	58.1	7.9	13.6
1920	295.8	151.3	51.1
1930	450.3	359.8	79.9
1940	608.1	533.0	87.6
1941	697.7	616.7	88.4
1942	780.8	704.9	90.3
1943	923.9	835.2	90.4
1944	988.5	904.0	91.5
1945	932.1	836.1	89.7
1946	1,165.5	1,072.8	92.0
1947	1,237.8	1,145.3	92.5
1948	1,300.3	1,208.2	92.9
1949	1,321.9	1,232.7	93.3
1950	1,328.5	1,242.8	93.5
1951	1,380.4	1,294.0	93.7
1952	1,565.2	1,474.1	94.2
1953	1,654.9	1,586.8	95.9
1954	1,580.2	1,513.7	95.8
1955	1,571.2	1,504.2	95.7
1956	1,613.5	1,549.0	96.0
1957	1,674.1	1,610.9	96.2
1958	1,734.0	1,668.2	96.2
1959	1,839.0	1,771.1	96.3
1960	1,931.5	1,863.6	96.5
1961	1,991.1	1,923.5	96.6
1962	2,027.5	1,956.5	96.6
1963	2,079.2	2,010.5	96.7
1964	2,052.5	1,976.7	96.3
1965	2,148.6	2,069.7	96.3
1966	2,074.0	2,006.5	96.7
1967	2,079.8	2,023.1	97.3
1968	2,122.3	2,066.2	97.4
1969	2,137.6	2,082.1	97.4
1970	2,094.2	2,036.1	97.2
1971	2,206.6	2,149.5	97.4
1972	2,207.3	2,151.2	97.5
1973	2,276.9	2,221.0	97.5
1974	2,437.0	2,383.0	97.8
1975	2,315.1	2,261.1	97.7
1976	2,487.9	2,434.8	97.9
1977	2,321.6	2,279.2	98.2
1978	2,415.9	2,374.1	98.3
1979	2,396.6	2,356.1	98.3
1980	2,648.3	2,604.4	98.3
1981	2,533.1	2,488.2	98.2
1982	2,536.5	2,496.1	98.4
1983	3,463.7	3,424.4	98.9
1984	4,791.9	4,749.2	99.1
1985	4,476.9	4,442.5	99.2
1986	4,468.2	4,430.8	99.2
1987	4,815.9	4,752.3	98.7
1988	4,522.3	4,466.5	98.7
1989	4,290.3	4,237.8	98.7
1990	4,123.4	4,069.8	98.7
1991	4,815.7	4,754.6	98.7
1992	5,109.6	5,043.0	98.7
1993	5,601.8	5,528.0	98.7
1994	5,713.8	5,599.5	98.0
1995	5,833.4	5,716.8	98.0
1996	5,795.0	5,679.1	98.0
1997	5,873.3	5,743.3	97.8
1998	5,673.2	5,559.2	98.0
1999	5,299.1	5,193.1	98.0
2000	6,357.4	6,230.2	98.0
2001	7,225.0	7,056.7	97.7
2002	8,283.8	8,036.9	97.5
2003	8,025.6	7,798.5	97.2
2004	7,945.7	7,702.6	96.9
2005	7,832.9	7,566.6	96.6
2006	7,776.1	7,480.0	96.2
2007	7,590.1	7,267.7	95.8
2008	7,214.1	6,890.1	95.5
2009	9,113.3	8,512.3	93.4
2010	16,640.7	15,513.9	93.2
2011	16,313.0	15,101.1	92.6
2012	15,576.8	14,487.0	93.0
2013	15,267.6	14,167.0	92.8
2014	14,352.6	13,445.3	93.6

*Only \$15,000 **Only \$21,000 **Note:** Percentage split between cigarettes and OTP revised to reflect IRS estimates beginning in 2001.

Table 2B
Federal Tax Collections on Tobacco Products
Federal Fiscal Years 2000–2014
(Ending September 30)

Year	All Tobacco Products (\$000,000)	Cigarettes (\$000,000)	Cigarettes Percent of Total
2000	7,216.0	6,890.7	0.955
2001	7,372.5	7,282.0	0.988
2002	8,238.8	8,041.2	0.976
2003	7,910.8	7,788.8	0.985
2004	7,910.3	7,699.1	0.973
2005	7,837.3	7,542.6	0.962
2006	7,702.2	7,384.0	0.959
2007	7,530.6	7,227.4	0.960
2008	7,153.0	6,828.7	0.955
2009	13,184.0	11,990.0	0.909
2010	16,622.6	15,356.8	0.924
2011	16,150.7	14,893.3	0.922
2012	15,754.0	14,474.0	0.919
2013	15,083.2	14,076.4	0.933
2014	14,311.7	13,286.6	0.928

Alcohol and Tobacco Tax and Trade Bureau Statistical Release: Tax Collections.
Cigarette revenues estimated from TTB monthly tax volume tables.

Table 3
Federal Cigarette Tax Collections and Per Capita Consumption for Selected Years: 1865–2014

Year Ending June 30	Rate Per 1,000	Collections (\$000)	Consumption ^b (Million Cigarettes)	Cigarettes Per Capita
1865	\$1.20	15	20	0.6
1870	1.50	21	14	0.4
1880	1.75	715	408	8
1890	.50	1,117	2,234	35
1900	1.50	3,953	2,635	35
1910	1.08 ^a	7,921	7,334	80
1920	3.00	151,262	50,421	477
1930	3.00	359,816	119,939	977
1940	3.00	533,043	177,681	1,349
1941	3.25	616,745	189,768	1,426
1942	3.25	704,933	216,902	1,622
1943	3.50 ^c	835,231	244,220	1,823
1944	3.50	903,958	258,274	1,947
1945	3.50	836,058	238,874	1,808
1946	3.50	1,072,799	306,514	2,191
1947	3.50	1,145,262	327,218	2,282
1948	3.50	1,208,199	345,200	2,364
1949	3.50	1,232,728	352,208	2,371
1950	3.50	1,242,845	355,099	2,390
1951	3.50	1,293,966	369,705	2,434
1952	4.00 ^c	1,474,060	385,427	2,502
1953	4.00	1,586,782	396,695	2,535
1954	4.00	1,513,740	378,433	2,380
1955	4.00	1,504,196	376,048	2,322
1956	4.00	1,549,045	387,260	2,346
1957	4.00	1,610,908	402,726	2,397
1958	4.00	1,668,208	417,050	2,437
1959	4.00	1,771,125	442,780	2,544
1960	4.00	1,863,561	468,553	2,645
1961	4.00	1,923,540	479,394	2,664
1962	4.00	1,956,527	488,437	2,668
1963	4.00	2,010,524	502,959	2,707
1964	4.00	1,976,674	495,073	2,626
1965	4.00	2,069,695	516,958	2,702
1966	4.00	2,006,499	516,138	2,663
1967	4.00	2,023,090	524,946	2,680
1968	4.00	2,066,159	522,555	2,640
1969	4.00	2,082,106	520,310	2,603
1970	4.00	2,036,101	511,666	2,534
1971	4.00	2,149,527	539,577	2,648
1972	4.00	2,151,158	542,623	2,631
1973	4.00	2,221,019	562,735	2,702
1974	4.00	2,383,038	594,881	2,835
1975	4.00	2,261,116	570,294	2,698
1976	4.00	2,434,831	619,118	2,905
1977	4.00	2,279,246	596,256	2,778
1978	4.00	2,374,085	609,546	2,818
1979	4.00	2,356,110	615,117	2,821
1980	4.00	2,604,364	605,765	2,752
1981	4.00	2,488,221	633,328	2,796
1982	4.00	2,496,112	632,235	2,757
1983	8.00 ^c	3,424,357	599,821	2,591
1984	8.00	4,749,186	596,739	2,550
1985	8.00	4,442,487	595,418	2,501
1986	8.00	4,430,815	581,024	2,434
1987	8.00	4,752,315	579,310	2,404
1988	8.00	4,446,533	555,816	2,263
1989	8.00	4,237,797	529,750	2,156
1990	8.00	4,069,843	508,730	2,060
1991	10.00 ^c	4,754,666	507,530	2,023
1992	10.00	5,043,145	504,314	2,009
1993	12.00 ^c	5,528,187	494,602	1,950
1994	12.00	5,599,534	467,000	1,801
1995	12.00	5,716,764	476,360	1,831
1996	12.00	5,679,141	473,200	1,820
1997	12.00	5,743,393	478,583	1,804
1998	12.00	5,559,200	463,267	1,735
1999	12.00	5,193,100	432,758	1,621
2000	17.00 ^c	6,230,323	426,500	1,551
2001	17.00	7,080,500	425,000	1,512
2002	19.50 ^c	8,036,949	426,200	1,489
2003	19.50	7,798,476	404,500	1,434
2004	19.50	7,702,562	395,800	1,362
2005	19.50	7,566,581	387,400	1,320
2006	19.50	7,480,030	383,196	1,293
2007	19.50	7,267,689	372,702	1,247
2008	19.50	6,890,164	353,360	1,172
2009	50.50 ^c	8,512,263	334,852	1,102
2010	50.50	15,513,887	307,205	1,001
2011	50.50	15,101,077	299,021	969.2
2012	50.50	14,486,978	286,374	920.6
2013	50.50	14,166,973	280,534	893.8
2014	50.50	13,445,284	267,143	845.0

^a Rate shown above is based on wholesale price of more than \$2.00 per 1,000. The rate on cigarettes selling wholesale at \$2.00 or less per 1,000 was 54 cents per 1,000, but virtually all cigarettes were taxed under the higher rate of \$1.08 per 1,000.

^b Figures prior to 1960 are based upon dollar collections; from 1960 on figures shown are "tax paid removals."

^c The federal excise tax rate changed during the year. See Table 18 for details.

Note: Consumption figures for 2002–2006 are based on TTB and USDA estimates. 2007–2014 statistics based on TTB estimates.

Table 4
Number of States Taxing Tobacco Products 1921–2014

Year	Cigarettes	Other Tobacco Products
1921–22	1	0
1923	5	2
1924	6	2
1925	8	4
1926	9	5
1927–29	11	6
1930	12	7
1931–32	14	7
1933–34	15	9
1935–36	19	9
1937	20	9
1938–39	21	9
1940–41	26	10
1942–43	28	11
1944–45	30	11
1946–47	31	11
1948	38	11
1949	39	11
1950–51	41	12
1952–55	42	12
1956–58	43	11
1959	45	11
1960	47	17
1961	48	18
1962–63	48	16
1964	48	17
1965	49	17
1966	50	17
1967	50	16
1968	50	17
1969	50	19
1970	51	21
1971–72	51	20
1973–74	51	22
1975	51	21
1976–81	51	20
1982–83	51	21
1984–85	51	22
1986	51	25
1987	51	29
1988	51	31
1989	51	33
1990	51	35
1991	51	36
1992	51	38
1993	51	40
1994	51	42
1995	51	43
1996	51	44
1997	51	44
1998	51	45
1999	51	45
2000	51	46
2001	51	47
2002	51	47
2003	51	47
2004	51	48
2005	51	49
2006	51	49
2007	51	49
2008	51	49
2009	51	49
2010	51	50
2011	51	50
2012	51	50
2013	51	50
2014	51	50

Years prior to 1936 are on calendar year basis; 1936 and later years are ending June 30.
The District of Columbia is included from 1950 to the present.

Table 5
Net State Tobacco Tax Collections 1921–2014 (in Thousands of Dollars)

Year	Total Tobacco Taxes	From Cigarettes	From Other Tobacco Products	Percent From Cigarettes
1921	\$ 324	\$ 324	\$ 0	100.0%
1922	598	598	0	100.0
1923	2,115	1,926	189	91.1
1924	3,030	2,730	300	90.1
1925	4,634	4,285	349	92.5
1926	7,376	6,465	911	87.6
1927	9,442	8,252	1,190	87.4
1928	10,707	9,457	1,250	88.3
1929	11,523	10,183	1,340	88.4
1930	13,500	11,992	1,508	88.8
1931	15,947	14,457	1,490	90.7
1932	18,997	17,614	1,383	92.7
1933	20,694	19,112	1,582	92.4
1934	24,215	22,427	1,788	92.6
1935	33,014	31,072	1,942	94.1
1936	49,289	47,017	2,272	95.4
1937	55,590	52,963	2,627	95.1
1938	55,452	52,752	2,700	95.1
1939	58,970	56,140	2,830	95.2
1940	98,157	95,296	2,861	97.1
1941	106,294	103,205	3,089	97.1
1942	130,785	127,533	3,252	97.5
1943	140,761	137,018	3,743	97.3
1944	159,760	155,540	4,220	97.4
1945	145,451	141,490	3,961	97.3
1946	199,392	193,901	5,491	97.2
1947	244,509	238,273	6,236	97.4
1948	338,892	332,656	6,236	98.2
1949	388,292	381,040	7,252	98.1
1950	420,957	413,691	7,266	98.3
1951	451,989	444,409	7,580	98.3
1952	469,329	460,311	9,018	98.1
1953	485,991	477,211	8,780	98.2
1954	477,942	469,650	8,292	98.3
1955	477,817	470,225	7,592	98.4
1956	540,429	532,310	8,110	98.5
1957	589,102	581,107	7,995	98.6
1958	635,235	626,819	8,416	98.7
1959	715,952	706,562	9,390	98.7
1960	956,538	929,936	26,602	97.2
1961	1,027,536	995,144	32,392	96.8
1962	1,106,025	1,085,646	20,379	98.2
1963	1,153,290	1,132,804	20,486	98.2
1964	1,235,069	1,212,320	22,749	98.2
1965	1,351,361	1,327,081	24,280	98.2
1966	1,590,007	1,566,627	23,380	98.5
1967	1,665,709	1,643,039	22,670	98.6
1968	1,939,629	1,915,776	23,853	98.8
1969	2,126,459	2,101,828	24,631	98.8
1970	2,398,470	2,368,077	30,393	98.7
1971	2,624,329	2,594,586	29,743	98.9
1972	2,936,050	2,904,379	31,671	98.9
1973	3,124,916	3,092,844	32,072	99.0
1974	3,257,165	3,225,175	31,990	99.0
1975	3,317,295	3,284,660	32,635	99.0
1976	3,461,653	3,428,902	32,751	99.1
1977	3,517,287	3,483,349	33,938	99.0
1978	3,667,509	3,632,746	34,763	99.1
1979	3,658,240	3,621,625	36,615	99.0
1980	3,752,975	3,714,417	38,558	99.0
1981	3,892,805	3,850,631	42,174	98.9
1982	3,965,566	3,922,180	43,386	98.9
1983	4,165,310	4,117,825	47,485	98.9
1984	4,282,689	4,232,982	49,707	98.8
1985	4,375,554	4,314,268	61,286	98.6
1986	4,503,725	4,422,062	81,663	98.2
1987	4,642,241	4,545,529	96,712	97.9
1988	4,878,642	4,768,674	109,968	97.7
1989	5,114,402	4,995,848	128,021	97.5
1990	5,594,377	5,440,092	158,621	97.2
1991	5,958,312	5,769,306	188,114	96.8
1992	6,131,894	5,924,192	207,735	96.6
1993	6,270,579	6,045,020	225,559	96.4
1994	6,768,216	6,506,277	261,939	96.1
1995	7,352,343	7,051,621	300,722	95.9
1996	7,456,797	7,122,190	334,607	95.5
1997	7,507,570	7,138,710	368,860	95.1
1998	7,814,516	7,403,234	411,282	94.7
1999	8,180,493	7,757,049	423,444	94.8
2000	8,588,719	8,122,480	466,238	94.6
2001	8,695,418	8,222,816	472,602	94.6
2002	8,927,869	8,433,144	494,725	94.5
2003	11,206,656	10,664,805	541,851	95.2
2004	12,236,067	11,627,511	608,556	95.0
2005	12,918,656	12,246,486	672,170	94.8
2006	14,509,878	13,753,158	756,720	94.8
2007	15,087,688	14,285,200	802,488	94.7
2008	16,520,651	15,621,718	898,933	94.6
2009	16,738,702	15,753,355	985,347	94.1
2010	17,765,169	16,532,671	1,232,498	93.1
2011	18,499,008	17,107,803	1,391,205	92.5
2012	18,248,573	16,797,713	1,450,860	92.0
2013	18,051,413	16,527,479	1,523,934	91.6
2014	17,917,852	16,334,249	1,583,603	91.2
Total	382,261,259	364,077,252	18,183,997	95.2

Note: Net collections represent gross taxes less amounts allowed for affixing tax indicia. Years prior to 1936 are on calendar year basis; 1936 and later years are ending June 30. Adjustment has been made in totals to account for duplication which occurred when the reporting calendar year 1935 overlapped the reporting fiscal year.

Table 6
State Cigarette Tax Rate Changes Since July 1, 1950 Through January 1, 2015

State	Year First Enacted	Rate July 1, 1950	Changes	Rate Jan. 1, 2015
AL	1927	3¢	3-4¢ 7/1/55; 4-6¢ 10/1/59; 6-7¢ 10/1/65; 7-10¢ 10/1/67; 10-12¢ 9/30/69; 12-16¢ 7/28/80; 16-16.5¢ 7/1/84; 16.5-42.5¢ 5/1/04	42.5¢
AK*	1949	3¢	3-5¢ 1/1/59; 5-8¢ 7/7/61; 8-16¢ 10/1/85; 16-29¢ 9/10/89; 29¢-\$1.00 10/1/97; \$1.00-\$1.60 1/1/05; \$1.60-\$1.80 7/1/06; \$1.80-\$2.00 7/1/07	\$2.00
AZ	1933	2¢	2-6.5¢ 7/1/65; 6.5-10¢ 3/22/68; 10-13¢ 7/1/74; 13-15¢ 7/1/84; 15-18¢ 10/1/90; 18-58¢ 11/29/94; 58¢-\$1.18 11/26/02; \$1.18-\$2.00 12/4/06	\$2.00
AR	1925	4¢	4-6¢ 3/9/51; 6-8¢ 3/5/65; 8-12.25¢ 4/21/69; 12.25-12.75¢ 7/1/70; 12.75-17.75¢ 3/22/71; 17.75-21¢ 3/18/83; 21-22¢ 7/1/91; 22-34.5¢ 2/1/93; 34.5-31.5¢ 7/1/93; 31.5-34¢ 7/1/01; 34-59¢ 6/1/03; 59¢-\$1.15 3/1/09	\$1.15
CA	1959	0	3¢ 7/1/59; 3-7¢ 8/1/67; 7-10¢ 10/1/67; 10-35¢ 1/1/89; 35-37¢ 1/1/94; 37-87¢ 1/1/99	87¢
CO	1964	0	3¢ 7/1/64; 3-5¢ 6/1/65; 5-10¢ 7/1/73; 10-15¢ 7/1/77; 15-10¢ 7/1/78; 10-15¢ 11/1/83; 15-20¢ 7/1/86; 20-84¢ 1/1/05	84¢
CT	1935	3¢	3-4¢ 2/1/56; 4-3¢ 11/1/56; 3-5¢ 7/1/61; 5-6¢ 7/1/63; 6-8¢ 7/1/65; 8-16¢ 7/1/69; 16-21¢ 8/23/71; 21-26¢ 8/1/83; 26-40¢ 4/1/89; 40-45¢ 10/1/91; 45-47¢ 7/1/93; 47-50¢ 7/1/94; 50¢-\$1.11 4/3/02; \$1.11-1.51 3/15/03; \$1.51-\$2.00 7/1/07; \$2.00-3.00 10/1/09; \$3.00-3.40 7/1/11	\$3.40
DE	1949	2¢	2-3¢ 10/1/53; 3-5¢ 11/1/61; 5-7¢ 8/1/65; 7-11¢ 7/1/69; 11-14¢ 8/1/71; 14-19¢ 8/1/90; 19-24¢ 1/1/91; 24-55¢ 8/1/03; 55¢-\$1.15 8/1/07; \$1.15-\$1.60 8/1/09	\$1.60
DC	1949	1¢	1-2¢ 7/1/54; 2-3¢ 11/1/66; 3-4¢ 12/1/69; 4-6¢ 12/1/72; 6-10¢ 12/1/75; 10-13¢ 7/1/76; 13-17¢ 4/1/87; 17-30¢ 7/1/91; 30-50¢ 6/1/92; 50-65¢ 7/1/93; 65¢-\$1.00 1/1/03; \$1.00-\$2.00 10/1/08; \$2.00-\$2.50 10/1/09; \$2.50-\$2.86 10/1/11 [†] ; \$2.86-\$2.90 10/1/14	\$2.90
FL	1943	5¢	5-8¢ 7/1/63; 8-15¢ 4/1/68; 15-17¢ 7/1/71; 17-21¢ 7/1/77; 21-24¢ 7/1/86; 24-33.9¢ 7/1/90; 33.9¢-\$1.339 7/1/09	\$1.339
GA	1923	5¢	5-3¢ 7/1/51; 3-5¢ 7/1/55; 5-8¢ 3/1/64; 8-12¢ 4/1/71; 12-37¢ 7/1/03	37¢
HI*	1939	2.9¢	2.9-3.9¢ 1/1/60; 3.9-8¢ 7/1/65 (Rate is 40% of wholesale price); 60¢ 7/1/93; 60-80¢ 9/1/97; 80¢-\$1.00 2/1/98; \$1.00-\$1.20 9/30/02; \$1.20-\$1.30 6/30/03; \$1.30-\$1.40 6/1/04; \$1.40-\$1.60 9/30/06; \$1.60-\$1.80 9/30/07; \$1.80-\$2.00 9/30/08; \$2.00-\$2.60 7/1/09; \$2.60-\$3.00 7/1/10; \$3.00-\$3.20 7/1/11	\$3.20
ID	1945	3¢	3-4¢ 5/4/55; 4-5¢ 7/1/59; 5-6¢ 7/1/61; 6-7¢ 5/19/63; 7-9.1¢ 7/1/72; 9.1-18¢ 4/1/87; 18-28¢ 7/1/94; 28-57¢ 6/1/03	57¢
IL	1941	3¢	3-4¢ 8/1/59; 4-3¢ 6/8/60; 3-4¢ 5/1/61; 4-7¢ 8/1/65; 7-9¢ 8/1/67; 9-12¢ 8/1/69; 12-20¢ 12/1/85; 20-30¢ 7/1/89; 30-44¢ 7/14/93; 44-58¢ 12/16/97; 58-98¢ 7/1/02; 98¢-\$1.98 7/1/12	\$1.98
IN	1947	3¢	3-4¢ 6/1/63; 4-6¢ 5/1/65; 6-10.5¢ 7/1/77; 10.5-15.5¢ 7/1/87; 15.5-55.5¢ 7/1/02; 55.5-99.5¢ 7/1/07	99.5¢
IA	1921	2¢	2-3¢ 7/1/53; 3-4¢ 7/4/59; 4-5¢ 7/4/63; 5-8¢ 7/1/65; 8-10¢ 8/1/67; 10-13¢ 3/13/71; 13-18¢ 7/1/81; 18-26¢ 10/1/85; 26-34¢ 3/1/88; 34-31¢ 7/1/89; 31-36¢ 6/1/91; 36¢-\$1.36 4/1/07	\$1.36
KS	1927	3¢	3-4¢ 4/1/57; 4-6¢ 4/1/64; 6-8¢ 5/1/65; 8-11¢ 7/1/70; 11-16¢ 7/1/83; 16-24¢ 10/1/85; 24-70¢ 7/1/02; 70-79¢ 1/1/03	79¢
KY	1936	2¢	2-3¢ 7/1/54; 3-2.5¢ 7/1/60; 2.5-3¢ 7/1/70; 3-30¢ 6/1/05; 30-60¢ 4/1/09	60¢
LA	1926	8¢	8-11¢ 8/1/70; 11-16¢ 7/1/84; 16-20¢ 8/1/90; 20-24¢ 7/1/00; 24-36¢ 8/1/02	36¢
ME	1941	4¢	4-5¢ 7/1/55; 5-6¢ 7/1/61; 6-8¢ 7/1/65; 8-9¢ 7/1/67; 9-10¢ 11/1/67; 10-12¢ 6/1/69; 12-14¢ 7/1/71; 14-16¢ 7/1/74; 16-20¢ 9/23/83; 20-28¢ 12/15/84; 28-31¢ 10/1/89; 31-33¢ 1/1/91; 33-37¢ 7/1/91; 37-74¢ 11/1/97; 74¢-\$1.00 10/1/01; \$1.00-\$2.00 9/19/05	\$2.00
MD	1958	0	3¢ 7/1/58; 3-6¢ 7/1/61; 6-10¢ 6/1/75; 10-13¢ 7/1/80; 13-16¢ 6/1/91; 16-36¢ 5/1/92; 36-66¢ 7/1/99; 66¢-\$1.00 6/1/02; \$1.00-\$2.00 1/1/08	\$2.00
MA	1939	5¢	5-6¢ 7/29/58; 6-8¢ 1/1/65; 8-10¢ 3/3/66; 10-12¢ 6/2/69; 12-16¢ 5/1/71; 16-21¢ 7/1/75; 21-26¢ 7/11/83; 26-51¢ 1/1/93; 51-76¢ 10/1/96; 76¢-\$1.51 7/25/02; \$1.51-\$2.51 7/1/08; \$2.51-\$3.51 7/31/13	\$3.51
MI	1947	3¢	3-5¢ 8/1/57; 5-6¢ 2/1/60; 6-5¢ 7/1/61; 5-7¢ 7/1/62; 7-11¢ 4/1/70; 11-21¢ 5/1/82; 21-25¢ 1/1/88; 25-75¢ 5/1/94; 75¢-\$1.25 8/1/02; \$1.25-\$2.00 7/1/04.	\$2.00
MN**	1947	4¢	4-5.5¢ 8/1/59; 5.5-7¢ 7/1/61; 7-8¢ 5/21/63; 8-13¢ 5/30/69; 13-18¢ 10/31/71; 18-23¢ 7/1/85; 23-38¢ 6/1/87; 38-43¢ 6/1/91; 43-48¢ 7/1/92; 48¢-\$1.485 8/1/05; \$1.485-\$1.586 11/1/11; \$1.592-\$3.323 7/1/13; \$3.323-\$3.342 1/1/14; \$3.342-\$3.426 1/1/15	\$3.426
MS	1930	4¢	4-5¢ 3/1/55; 5-6¢ 7/1/58; 6-8¢ 7/1/62; 8-9¢ 7/1/64; 9-11¢ 7/1/73; 11-18¢ 6/1/85; 18-68¢ 5/15/09	68¢
MO	1955	0	2¢ 1/1/56; 2-4¢ 5/1/61; 4-9¢ 7/15/69; 9-13¢ 8/13/82; 13-17¢ 10/1/93	17¢
MT	1947	2¢	2-4¢ 12/7/50; 4-5¢ 2/25/57; 5-8¢ 7/1/57; 8-12¢ 3/5/71; 12-16¢ 7/1/83; 16-18¢ 10/1/89; 18-19.26¢ 8/15/92; 19.26-18¢ 8/15/93; 18-70¢ 5/1/03; 70¢-\$1.70 1/1/05	\$1.70

*Alaska became a state January 3, 1959; Hawaii, July 4, 1960.

**MN sells stamps for \$3.426 per pack. It is a composite of a \$2.90 excise tax, and a 52.6 cents per pack wholesale sales tax assessed in lieu of a general sales tax. The sales tax component changes annually.

[†]DC exempted cigarettes from the sales and use tax in October of 2011 and replaced it with a surtax of 36¢ per 20 pack. The tax listed in the table is the cigarette excise tax of \$2.50 plus the cigarette surtax of 36¢. The surtax was raised to 40¢ on 10/1/14.

Table 6
State Cigarette Tax Rate Changes Since July 1, 1950 Through January 1, 2015 (Continued)

State	Year First Enacted	Rate July 1, 1950	Changes	Rate Jan. 1, 2015
NE	1947	3¢	3-4¢ 9/20/57; 4-6¢ 6/1/63; 6-8¢ 4/1/65; 8-13¢ 4/28/71; 13-14¢ 8/30/81; 14-18¢ 5/1/82; 18-23¢ 3/1/86; 23-27¢ 7/1/87; 27-34¢ 7/1/93; 34-64¢ 10/1/02	64¢
NV	1947	3¢	3-7¢ 7/1/61; 7-10¢ 7/1/69; 10-15¢ 7/1/83; 15-20¢ 7/1/87; 20-35¢; 7/1/89; 35-80¢ 7/1/03	80¢
NH	1939	2.5¢	2.5-3¢ (15%) 7/1/51; 3.5-4.5¢ (21%) 7/1/65; 4.5-7¢ (30%) 7/1/67; 7-8.5¢ (34%) 7/1/70; 8.5-10.5¢ (42%) 7/7/71; 42% of retail price to 12¢ 7/1/75; 12-17¢ 8/15/83; 17-21¢ 7/1/89; 21-25¢ 2/20/90; 25-37¢ 7/1/97; 37-52¢ 7/1/99; 52-80¢ 7/1/05; 80¢-\$1.08 7/1/07; \$1.08-\$1.33 10/2/08; \$1.33-\$1.78 7/1/09; \$1.78-\$1.68 7/1/11; \$1.68-\$1.78 7/1/13	\$1.78
NJ	1948	3¢	3-5¢ 4/1/56; 5-6¢ 1/6/61; 6-7¢ 5/23/61; 7-8¢ 6/1/63; 8-11¢ 6/16/66; 11-14¢ 6/4/68; 14-19¢ 5/16/72; 19-24¢ 6/18/82; 24-25¢ 7/1/83; 25-27¢ 7/1/87 (surtax escalator); 27-40¢ 7/1/90; 40-80¢ 1/1/98; 80¢-\$1.50 7/1/02; \$1.50-\$2.05 7/1/03; \$2.05-\$2.40 7/1/04; \$2.40-\$2.575 7/1/06; \$2.575-\$2.70 7/1/09	\$2.70
NM	1943	4¢	4-5¢ 7/1/55; 5-8¢ 7/1/61; 8-12¢ 7/1/68; 12-15¢ 7/1/86; 15-21¢ 7/1/93; 21-91¢ 7/1/03; 91¢-\$1.66 7/1/10	\$1.66
NY	1939	3¢	3-5¢ 4/1/59; 5-10¢ 4/1/65; 10-12¢ 6/1/68; 12-15¢ 2/1/72; 15-21¢ 4/1/83; 21-33¢ 5/1/89; 33-39¢ 6/1/90; 39-56¢ 6/1/93; 56¢-\$1.11 3/1/00; \$1.11-1.50 4/3/02; \$1.50-\$2.75 6/3/08; \$2.75-\$4.35 7/1/10	\$4.35
NC	1969	0	2¢ 10/1/69; 2-5¢ 8/1/91; 5-30¢ 9/1/05; 30-35¢ 7/1/06; 35-45¢ 9/1/09	45¢
ND	1925	5¢	5-6¢ 7/1/51; 6-7¢ 7/1/63; 7-8¢ 7/1/65; 8-11¢ 7/1/69; 11-12¢ 7/1/79; 12-18¢ 4/1/83; 18-27¢ 7/1/87; 27-30¢ 5/1/89; 30-29¢ 7/1/91; 29-44¢ 7/1/93	44¢
OH	1931	2¢	2-3¢ 3/1/56; 3-5¢ 6/1/59; 5-7¢ 9/1/67; 7-10¢ 8/19/69; 10-15¢ 12/20/71; 15-14¢ 11/15/81; 14-18¢ 7/15/87; 18-24¢ 1/1/93; 24-55¢ 7/1/02; 55¢-\$1.25 7/1/05	\$1.25
OK	1933	5¢	5-7¢ 7/1/61; 7-8¢ 7/1/65; 8-13¢ 4/1/68; 13-18¢ 7/1/79; 18-23¢ 6/1/87; 23¢-\$1.03 1/1/05	\$1.03
OR	1966	0	4¢ 7/1/66; 4-9¢ 2/17/72; 9-16¢ 12/1/81; 16-19¢ 6/1/82; 19-27¢ 10/1/85; 27-28¢ 11/1/89; 28-33¢ 11/1/93; 33-38¢ 1/1/94; 38-68¢ 2/1/97; 68¢-\$1.28 11/1/02; \$1.28-\$1.18 1/1/04; \$1.18-\$1.31 1/1/14	\$1.31
PA	1935	4¢	4-5¢ 10/1/55; 5-6¢ 6/1/59; 6-8¢ 6/1/63; 8-13¢ 10/16/67; 13-18¢ 1/15/70; 18-31¢ 8/19/91; 31¢-\$1.00 7/15/02; \$1.00-\$1.35 1/7/04; \$1.35-\$1.60 11/1/09	\$1.60
RI	1939	3¢	3-5¢ 6/1/58; 5-6¢ 6/1/60; 6-8¢ 6/1/64; 8-13¢ 7/1/68; 13-18¢ 6/1/75; 18-23¢ 3/15/82; 23-23.4¢ 7/1/85; 23.4-25¢ 7/1/86; 25-27¢ 7/1/88; 27-37¢ 7/1/89; 37-44¢ 7/1/93; 44-56¢ 7/1/94; 56-61¢ 7/1/95; 61-71¢ 7/1/97; 71¢-\$1.00 7/1/01; \$1.00-\$1.32 5/1/02; \$1.32-\$2.46 7/1/04; \$2.46-\$3.46 4/10/09; \$3.46-\$3.50 7/1/12	\$3.50
SC	1923	5¢	5-3¢ 7/1/51; 3-5¢ 7/1/59; 5-6¢ 7/1/69; 6-7¢ 7/1/77; 7-57¢ 7/1/10	57¢
SD	1923	3¢	3-3.25¢ 7/1/55; 3.25-5¢ 7/1/59; 5-6¢ 7/1/63; 6-8¢ 7/1/65; 8-12¢ 7/1/69; 12-14¢ 7/1/79; 14-15¢ 7/1/81; 15-23¢ 7/1/85; 23-33¢ 7/1/95; 33-53¢ 3/18/03; 53¢-\$1.53 1/1/07	\$1.53
TN	1925	3¢	3-5¢ 4/2/51; 5-7¢ 6/1/63; 7-8¢ 6/1/67; 8-13¢ 6/1/69; 13-20¢ 7/1/02; 20-62¢ 7/1/07	62¢
TX	1931	4¢	4-5¢ 9/6/55; 5-8¢ 9/1/59; 8-11¢ 7/1/65; 11-15.5¢ 10/1/69; 15.5-18.5 7/1/71; 18.5-19.5¢ 10/2/84; 19.5-20.5¢ 9/1/85; 20.5-26¢ 10/1/87; 26-41¢ 7/1/90; 41¢-\$1.41 1/1/07	\$1.41
UT	1923	2¢	2-4¢ 2/19/54; 4-8¢ 7/1/63; 8-10¢ 7/1/79; 10-12¢ 7/1/82; 12-23¢ 4/27/87; 23-26.5¢ 7/1/91; 26.5-51.5¢ 7/1/97; 51.5-69.5¢ 5/1/02; 69.5¢-\$1.70 7/1/10	\$1.70
VT	1937	4¢	4-5¢ 7/1/57; 5-7¢ 7/1/59; 7-8¢ 7/3/63; 8-10¢ 7/1/65; 10-12¢ 6/1/69; 12-17¢ 8/15/83; 17-18¢ 7/1/91; 18-19¢ 1/1/92; 19-20¢ 7/1/92; 20-44¢ 7/1/95; 44-93¢ 7/1/02; 93¢-\$1.19 7/1/03; \$1.19-\$1.79 7/1/06; \$1.79-\$1.99 7/1/08; \$1.99-\$2.24 7/1/09; \$2.24-\$2.62 7/1/11; \$2.62-\$2.75 7/1/14	\$2.75
VA	1960	0	3¢ 8/1/60; 3-2.5¢ 9/1/66; 2.5-20¢ 9/1/04; 20-30¢ 7/1/05	30¢
WA	1935	4¢	4-5¢ 5/1/55; 5-6¢ 6/1/59; 6-7¢ 4/15/61; 7-11¢ 6/1/65; 11-16¢ 6/1/71; 16-20¢ 7/1/81; 20-20.8¢ 5/1/82; 20.8-23¢ 8/1/82; 23-31¢ 4/1/86; 31-34¢ 6/1/89; 34-54¢ 7/1/93; 54-56.5¢ 7/1/94; 56.5-81.5¢ 7/1/95; 81.5-82.5¢ 7/1/96; 82.5¢-\$1.425 1/1/02; \$1.425-\$2.025 7/1/05; \$2.025-\$3.025 5/1/10	\$3.025
WV	1947	1¢	1-4¢ 7/1/51; 4-5¢ 7/1/56; 5-6¢ 7/1/61; 6-7¢ 4/1/68; 7-12¢ 7/1/70; 12-17¢ 8/1/78; 17-55¢ 5/1/03	55¢
WI	1939	3¢	3-4¢ 7/1/55; 4-5¢ 7/1/57; 5-6¢ 9/1/61; 6-8¢ 8/15/63; 8-10¢ 8/1/65; 10-14¢ 9/1/69; 14-16¢ 11/5/71; 16-20¢ 8/1/81; 20-25¢ 5/1/82; 25-30¢ 9/1/87; 30-38¢ 5/1/92; 38-44¢ 9/1/95; 44-59¢ 11/1/97; 59-77¢ 10/1/01; 77¢-\$1.77 1/1/08; \$1.77-\$2.52 9/1/09	\$2.52
WY	1951	0	2¢ 7/1/51; 2-3¢ 7/1/57; 3-4¢ 7/1/59; 4-8¢ 7/1/67; 8-12¢ 7/1/89; 12-60¢ 7/1/03	60¢

Table 7
State Cigarette Tax Rates
(During Fiscal Years Ending June 30)

State	1950	1951	1952	1953	1954	1955	1956	1957	1958	1959
AL	3¢	3¢	3¢	3¢	3¢	3¢	4¢	4¢	4¢	4¢
AK	—	—	—	—	—	—	—	—	—	5
AZ	2	2	2	2	2	2	2	2	2	2
AR	4	6*	6	6	6	6	6	6	6	6
CA	—	—	—	—	—	—	—	—	—	—
CO	—	—	—	—	—	—	—	—	—	—
CT	3	3	3	3	3	3	4*	3*	3	3
DE	2	2	2	2	3*	3	3	3	3	3
DC	1	1	1	1	1	2	2	2	2	2
FL	5*	5	5	5	5	5	5	5	5	5
GA	5	5	3	3	3	3	5	5	5	5
HI	—	—	—	—	—	—	—	—	—	—
ID	3	3	3	3	3	4*	4	4	4	4
IL	3	3	3	3	3	3	3	3	3	
IN	3	3	3	3	3	3	3	3	3	3
IA	2	2	2	2	3	3	3	3	3	3
KS	3	3	3	3	3	3	3	4*	4	4
KY	2	2	2	2	2	3	3	3	3	3
LA	8	8	8	8	8	8	8	8	8	8
ME	4	4	4	4	4	4	5	5	5	5
MD	—	—	—	—	—	—	—	—	—	3
MA	5	5	5	5	5	5	5	5	5	6*
MI	3	3	3	3	3	3	3	3	5	5
MN	4	4	4	4	4	4	4	4	4	4
MS	4	4	4	4	4	5*	5	5	5	6
MO	—	—	—	—	—	—	2*	2	2	2
MT	2	4*	4	4	4	4	4	5*	8	8
NE	3	3	3	3	3	3	3	3	4*	4
NV	3	3	3	3	3	3	3	3	3	3
NH	2.5	2.5	3	3	3	3	3	3	3.5	3.5
NJ	3	3	3	3	3	3	5*	5	5	5
NM	4	4	4	4	4	4	5	5	5	5
NY	3	3	3	3	3	3	3	3	3	5*
NC	—	—	—	—	—	—	—	—	—	—
ND	5	5	6	6	6	6	6	6	6	6
OH	2	2	2	2	2	2	3*	3	3	5*
OK	5	5	5	5	5	5	5	5	5	5
OR	—	—	—	—	—	—	—	—	—	—
PA	4	4	4	4	4	4	5*	5	5	6*
RI	3	3	3	3	3	3	3	3	5*	5
SC	3	5	3	3	3	3	3	3	3	3
SD	3	3	3	3	3	3	3.25	3.25	3.25	3.25
TN	3	5*	5	5	5	5	5	5	5	5
TX	4*	4	4	4	4	4	5*	5	5	5
UT	2	2	2	2	4*	4	4	4	4	4
VT	4	4	4	4	4	4	4	4	5	5
VA	—	—	—	—	—	—	—	—	—	—
WA	4*	4	4	4	4	5*	5	5	5	6*
WV	1	1	4	4	4	4	4	5	5	5
WI	3	3	3	3	3	3	4	4	5	5
WY	—	—	2	2	2	2	2	2	3	3

*Indicates that the rate change shown became effective after the beginning of the fiscal year.

Table 7
State Cigarette Tax Rates
(During Fiscal Years Ending June 30)

State	1960	1961	1962	1963	1964	1965	1966	1967	1968	1969
AL	6¢	6¢	6¢	6¢	6¢	6¢	7¢	7¢	10¢*	10¢
AK	5	5	8*	8	8	8	8	8	8	8
AZ	2	2	2	2	2	2	6.5	6.5	10*	10
AR	6	6	6	6	6	8*	8	8	8	12.25*
CA	3	3	3	3	3	3	3	3	10*	10
CO	—	—	—	—	—	5*	5	5	5	5
CT	3	3	5	5	6	6	8	8	8	8
DE	3	3	5*	5	5	5	7*	7	7	7
DC	2	2	2	2	2	2	2	3*	3	3
FL	5	5	5	5	8	8	8	8	15*	15
GA	5	5	5	5	8*	8	8	8	8	8
HI	3.9	3.9	3.9	3.9	3.9	3.9	8	8	8	8
ID	5	5	6	7*	7	7	7	7	7	7
IL	3*	4	4	4	4	4	7*	7	9*	9
IN	3	3	3	4*	4	6*	6	6	6	6
IA	4*	4	4	4	5*	5	8	8	10*	10
KS	4	4	4	4	6*	8*	8	8	8	8
KY	3	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5
LA	8	8	8	8	8	8	8	8	8	8
ME	5	5	6	6	6	6	8	8	10*	12*
MD	3	3	6	6	6	6	6	6	6	6
MA	6	6	6	6	6	8*	10*	10	10	12*
MI	6*	6	5	7	7	7	7	7	7	7
MN	5.5	5.5	7	8*	8	8	8	8	8	13*
MS	6	6	6	8	8	9	9	9	9	9
MO	2	4*	4	4	4	4	4	4	4	4
MT	8	8	8	8	8	8	8	8	8	8
NE	4	4	4	6*	6	8*	8	8	8	8
NV	3	3	7	7	7	7	7	7	7	7
NH	3.5	3.5	3.5	3.5	3.5	3.5	4.5	4.5	7	7
NJ	5	7*	7	8*	8	8	11*	11	14*	14
NM	5	5	8	8	8	8	8	8	8	12
NY	5	5	5	5	5	10*	10	10	12*	12
NC	—	—	—	—	—	—	—	—	—	—
ND	6	6	6	6	7	7	8	8	8	8
OH	5	5	5	5	5	5	5	5	7*	7
OK	5	5	7	7	7	7	8	8	13*	13
OR	—	—	—	—	—	—	—	4	4	4
PA	6	6	6	8	8	8	8	8	13*	13
RI	6*	6	6	6	8*	8	8	8	8	13
SC	5	5	5	5	5	5	5	5	5	5
SD	5	5	5	5	6	6	8	8	8	8
TN	5	5	5	7*	7	7	7	8*	8	13*
TX	8*	8	8	8	8	8	11	11	11	11
UT	4	4	4	4	8	8	8	8	8	8
VT	7	7	7	7	8*	8	10	10	10	12*
VA	—	3*	3	3	3	3	3	2.5*	2.5	2.5
WA	6	7*	7	7	7	11*	11	11	11	11
WV	5	5	6	6	6	6	6	6	7*	7
WI	5	5	6*	6	8*	8	10*	10	10	10
WY	4	4	4	4	4	4	4	4	8	8

*Indicates that the rate change shown became effective after the beginning of the fiscal year.

Table 7
State Cigarette Tax Rates
(During Fiscal Years Ending June 30)

State	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979
AL	12¢*	12¢	12¢	12¢	12¢	12¢	12¢	12¢	12¢	12¢
AK	8	8	8	8	8	8	8	8	8	8
AZ	10	10	10	10	10	13	13	13	13	13
AR	12.25	17.75*	17.75	17.75	17.75	17.75	17.75	17.75	17.75	17.75
CA	10	10	10	10	10	10	10	10	10	10
CO	5	5	5	5	10	10	10	10	15	10
CT	16	16	21*	21	21	21	21	21	21	21
DE	11	11	14*	14	14	14	14	14	14	14
DC	4*	4	4	6*	6	6	10*	13	13	13
FL	15	15	17	17	17	17	17	17	21	21
GA	8	12*	12	12	12	12	12	12	12	12
HI	8	9†	10†	10†	10†	10†	10†	11†	12†	13.5†
ID	7	7	7	9.1	9.1	9.1	9.1	9.1	9.1	9.1
IL	12*	12	12	12	12	12	12	12	12	12
IN	6	6	6	6	6	6	6	6	10.5	10.5
IA	10	13*	13	13	13	13	13	13	13	13
KS	8	11	11	11	11	11	11	11	11	11
KY	2.5	3	3	3	3	3	3	3	3	3
LA	8	11*	11	11	11	11	11	11	11	11
ME	12	12	14	14	14	16	16	16	16	16
MD	6	6	6	6	6	10*	10	10	10	10
MA	12	16*	16	16	16	16	21	21	21	21
MI	11*	11	11	11	11	11	11	11	11	11
MN	13	13	18†	18	18	18	18	18	18	18
MS	9	9	9	9	11	11	11	11	11	11
MO	9*	9	9	9	9	9	9	9	9	9
MT	8	12*	12	12	12	12	12	12	12	12
NE	8	13*	13	13	13	13	13	13	13	13
NV	10	10	10	10	10	10	10	10	10	10
NH	7	8.5†	11*†	11†	11†	11†	12	12	12	12
NJ	14	14	19*	19	19	19	19	19	19	19
NM	12	12	12	12	12	12	12	12	12	12
NY	12	12	15*	15	15	15	15	15	15	15
NC	2*	2	2	2	2	2	2	2	2	2
ND	11	11	11	11	11	11	11	11	11	11
OH	10*	10	15*	15	15	15	15	15	15	15
OK	13	13	13	13	13	13	13	13	13	13
OR	4	4	9*	9	9	9	9	9	9	9
PA	18*	18	18	18	18	18	18	18	18	18
RI	13	13	13	13	13	18*	18	18	18	18
SC	6	6	6	6	6	6	6	6	7	7
SD	12	12	12	12	12	12	12	12	12	12
TN	13	13	13	13	13	13	13	13	13	13
TX	15.5*	15.5	18.5	18.5	18.5	18.5	18.5	18.5	18.5	18.5
UT	8	8	8	8	8	8	8	8	8	8
VT	12	12	12	12	12	12	12	12	12	12
VA	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5
WA	11	16*	16	16	16	16	16	16	16	16
WV	7	12	12	12	12	12	12	12	17*	17
WI	14*	14	16*	16	16	16	16	16	16	16
WY	6	8	8	8	8	8	8	8	8	8

*Indicates that the rate change shown became effective after the beginning of the fiscal year.

†Hawaii tax was 40% of wholesale price until July 1, 1993. New Hampshire tax was 42% of retail price until July 1, 1975.

Table 7
State Cigarette Tax Rates
(During Fiscal Years Ending June 30)

State	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989
AL	12¢	16¢*	16¢	16¢	16¢	16.5¢	16.5¢	16.5¢	16.5¢	16.5¢
AK	8	8	8	8	8	8	16*	16	16	16
AZ	13	13	13	13	13	15	15	15	15	15
AR	17.75	17.75	17.75	21*	21	21	21	21	21	21
CA	10	10	10	10	10	10	10	10	10	35
CO	10	10	10	10	15*	15	15*	20	20	20
CT	21	21	21	21	26*	26	26	26	26	40
DE	14	14	14	14	14	14	14	14	14	14
DC	13	13	13	13	13	13	13	17*	17	17
FL	21	21	21	21	21	21	21*	24	24	24
GA	12	12	12	12	12	12	12	12	12	12
HI	14†	15†	17†	21†	23†	24†	28†*	30†*	33†	33†
ID	9.1	9.1	9.1	9.1	9.1	9.1	9.1	18*	18	18
IL	12	12	12	12	12	12	20*	20	20	20
IN	10.5	10.5	10.5	10.5	10.5	10.5	10.5	10.5	15.5	15.5
IA	13	13	18	18	18	18	26*	26	34	31
KS	11	11	11	11	16	16	24*	24	24	24
KY	3	3	3	3	3	3	3	3	3	3
LA	11	11	11	11	11	16	16	16	16	16
ME	16	16	16	16	20*	20	28*	28	28	28
MD	10	13	13	13	13	13	13	13	13	13
MA	21	21	21	21	26*	26	26	26	26	26
MI	11	11	21*	21	21	21	21	21	25	25
MN	18	18	18	18	18	18	23	38*	38	38
MS	11	11	11	11	11	18*	18	18	18	18
MO	9	9	9	13*	13	13	13	13	13	13
MT	12	12	12	12	16	16	16	16	16	16
NE	13	13	18*	18	18	18	23*	23	27	27
NV	10	10	10	10	15	15	15	15	20	20
NH	12	12	12	12	17*	17	17	17	17	17
NJ	19	19	24*	24	25	25	25	25	27	27
NM	12	12	12	12	12	12	12*	15	15	15
NY	15	15	15	21*	21	21	21	21	21	33
NC	2	2	2	2	2	2	2	2	2	2
ND	12	12	12	18*	18	18	18	18	27	27
OH	15	15	14*	14	14	14	14	14	18	18
OK	18	18	18	18	18	18	18	23*	23	23
OR	9	9	19*	19	19	19	27*	27	27	27
PA	18	18	18	18	18	18	18	18	18	18
RI	18	18	23	23	23	23	23.4*	25	25	27
SC	7	7	7	7	7	7	7	7	7	7
SD	14	14	15	15	15	15	23	23	23	23
TN	13	13	13	13	13	13	13	13	13	13
TX	18.5	18.5	18.5	18.5	18.5	19.5	20.5*	20.5	26	26
UT	10	10	10	12*	12	12	12	23*	23	23
VT	12	12	12	12	17*	17	17	17	17	17
VA	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5
WA	16	16	20.8*	23*	23	23	31*	31	31	34
WV	17	17	17	17	17	17	17	17	17	17
WI	16	16	25*	25	25	25	25	25	30	30
WY	8	8	8	8	8	8	8	8	8	8

*Indicates that the rate change shown became effective after the beginning of the fiscal year.

†Hawaii tax was 40% of wholesale price until July 1, 1993.

Table 7
State Cigarette Tax Rates
(During Fiscal Years Ending June 30)

State	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999
AL	16.5¢	16.5¢	16.5¢	16.5¢	16.5¢	16.5¢	16.5¢	16.5¢	16.5¢	16.5¢
AK	16	29	29	29	29	29	29	29	29	100
AZ	15	15	18*	18	18	18	58*	58	58	58
AR	21	21	21	22	34.5*	31.5	31.5	31.5	31.5	31.5
CA	35	35	35	35	37*	37	37	37	37	87
CO	20	20	20	20	20	20	20	20	20	20
CT	40	40	40	45*	45	47	50	50	50	50
DE	14	14	24*	24	24	24	24	24	24	24
DC	17	17	17	50*	50	65	65	65	65	65
FL	24	24	33.9	33.9	33.9	33.9	33.9	33.9	33.9	33.9
GA	12	12	12	12	12	12	12	12	12	12
HI	33†	38†	43†	48	52	60	60	60	80	100
ID	18	18	18	18	18	18	28	28	28	28
IL	20	30	30	30	30	44*	44	44	44	58
IN	15.5	15.5	15.5	15.5	15.5	15.5	15.5	15.5	15.5	15.5
IA	31	31	36*	36	36	36	36	36	36	36
KS	24	24	24	24	24	24	24	24	24	24
KY	3	3	3	3	3	3	3	3	3	3
LA	16	16	20*	20	20	20	20	20	20	20
ME	28	31	33*	37	37	37	37	37	37	74
MD	13	13	16*	36*	36	36	36	36	36	36
MA	26	26	26	26	51*	51	51	51	76*	76
MI	25	25	25	25	25	75*	75	75	75	75
MN	38	38	43	43	48	48	48	48	48	48
MS	18	18	18	18	18	18	18	18	18	18
MO	13	13	13	13	13	17*	17	17	17	17
MT	16	18	18	18	19.26*	18*	18	18	18	18
NE	27	27	27	27	27	34	34	34	34	34
NV	20	35	35	35	35	35	35	35	35	35
NH	17	21	25	25	25	25	25	25	25	37
NJ	27	27	40	40	40	40	40	40	40	80
NM	15	15	15	15	15	21	21	21	21	21
NY	33	39	39	39	56*	56	56	56	56	56
NC	2	2	2	5*	5	5	5	5	5	5
ND	27	30	30	29	29	44	44	44	44	44
OH	18	18	18	18	24*	24	24	24	24	24
OK	23	23	23	23	23	23	23	23	23	23
OR	27	28	28	28	28	38	38	38	68*	68
PA	18	18	18	31*	31*	31	31	31	31	31
RI	27	37	37	37	37	56	56	61	61	71
SC	7	7	7	7	7	7	7	7	7	7
SD	23	23	23	23	23	23	23	33	33	33
TN	13	13	13	13	13	13	13	13	13	13
TX	26	26	41	41	41	41	41	41	41	41
UT	23	23	23	26.5	26.5	26.5	26.5	26.5	26.5	51.5
VT	17	17	17	19*	20	20	20	44	44	44
VA	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5
WA	34	34	34	34	34	56.5	56.5	81.5	82.5	82.5
WV	17	17	17	17	17	17	17	17	17	17
WI	30	30	30	38*	38	38	38	44	44	59
WY	8	12	12	12	12	12	12	12	12	12

*Indicates that the rate change shown became effective after the beginning of the fiscal year.

†Hawaii tax was 40% of wholesale price until July 1, 1993.

Table 7
State Cigarette Tax Rates
(During Fiscal Years Ending June 30)

State	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
AL	16.5¢	16.5¢	16.5¢	16.5¢	42.5¢	42.5¢	42.5¢	42.5¢	42.5¢	42.5¢
AK	100	100	100	100	100	160	160	180	200	200
AZ	58	58	58	118	118	118	118	200	200	200
AR	31.5	31.5	34	59	59	59	59	59	59	115
CA	87	87	87	87	87	87	87	87	87	87
CO	20	20	20	20	20	84	84	84	84	84
CT	50	50	111	151	151	151	151	151	200	200
DE	24	24	24	24	55	55	55	55	115	115
DC	65	65	65	100	100	100	100	100	100	200
FL	33.9	33.9	33.9	33.9	33.9	33.9	33.9	33.9	33.9	33.9
GA	12	12	12	12	37	37	37	37	37	37
HI	100	100	100	130	140	140	140	160	180	200
ID	28	28	28	57	57	57	57	57	57	57
IL	58	58	58	98	98	98	98	98	98	98
IN	15.5	15.5	15.5	55.5	55.5	55.5	55.5	55.5	99.5	99.5
IA	36	36	36	36	36	36	36	136	136	136
KS	24	24	24	79	79	79	79	79	79	79
KY	3	3	3	3	3	30	30	30	30	60
LA	20	24	24	36	36	36	36	36	36	36
ME	74	74	100	100	100	100	200	200	200	200
MD	66	66	100	100	100	100	100	100	200	200
MA	76	76	76	151	151	151	151	151	151	251
MI	75	75	75	125	125	200	200	200	200	200
MN*	48	48	48	48	48	48	148.5	149.3	149.3	156
MS	18	18	18	18	18	18	18	18	18	68
MO	17	17	17	17	17	17	17	17	17	17
MT	18	18	18	70	70	170	170	170	170	170
NE	34	34	34	64	64	64	64	64	64	64
NV	35	35	35	35	80	80	80	80	80	80
NH	52	52	52	52	52	52	80	80	108	133
NJ	80	80	80	150	205	240	240	257.5	257.5	257.5
NM	21	21	21	21	91	91	91	91	91	91
NY	111	111	150	150	150	150	150	150	275	275
NC	5	5	5	5	5	5	30	35	35	35
ND	44	44	44	44	44	44	44	44	44	44
OH	24	24	24	55	55	55	125	125	125	125
OK	23	23	23	23	23	103	103	103	103	103
OR	68	68	68	128	118	118	118	118	118	118
PA	31	31	31	100	135	135	135	135	135	135
RI	71	71	132	132	171	246	246	246	246	346
SC	7	7	7	7	7	7	7	7	7	7
SD	33	33	33	53	53	53	53	153	153	153
TN	13	13	13	20	20	20	20	20	62	62
TX	41	41	41	41	41	41	41	141	141	141
UT	51.5	51.5	69.5	69.5	69.5	69.5	69.5	69.5	69.5	69.5
VT	44	44	44	93	119	119	119	179	179	199
VA	2.5	2.5	2.5	2.5	2.5	30	30	30	30	30
WA	82.5	82.5	142.5	142.5	142.5	142.5	202.5	202.5	202.5	202.5
WV	17	17	17	55	55	55	55	55	55	55
WI	59	59	77	77	77	77	77	77	177	177
WY	12	12	12	12	60	60	60	60	60	60

*Starting in FY 2005, MN tax rate includes wholesale sales tax assessed in lieu of a general sales tax.

Table 7
State Cigarette Tax Rates
(During Fiscal Years Ending June 30)

State	2010	2011	2012	2013	2014
AL	42.5¢	42.5¢	42.5¢	42.5¢	42.5¢
AK	200	200	200	200	200
AZ	200	200	200	200	200
AR	115	115	115	115	115
CA	87	87	87	87	87
CO	84	84	84	84	84
CT	300	300	340	340	340
DE	160	160	160	160	160
DC**	250	250	286	286	286
FL	133.9	133.9	133.9	133.9	133.9
GA	37	37	37	37	37
HI	260	300	320	320	320
ID	57	57	57	57	57
IL	98	98	98	198	198
IN	99.5	99.5	99.5	99.5	99.5
IA	136	136	136	136	136
KS	79	79	79	79	79
KY	60	60	60	60	60
LA	36	36	36	36	36
ME	200	200	200	200	200
MD	200	200	200	200	200
MA	251	251	251	251	351
MI	200	200	200	200	200
MN*	156	157.6	160	160	334.2
MS	68	68	68	68	68
MO	17	17	17	17	17
MT	170	170	170	170	170
NE	64	64	64	64	64
NV	80	80	80	80	80
NH	178	178	168	168	178
NJ	270	270	270	270	270
NM	91	166	166	166	166
NY	275	435	435	435	435
NC	45	45	45	45	45
ND	44	44	44	44	44
OH	125	125	125	125	125
OK	103	103	103	103	103
OR	118	118	118	118	131
PA	160	160	160	160	160
RI	346	346	346	350	350
SC	7	57	57	57	57
SD	153	153	153	153	153
TN	62	62	62	62	62
TX	141	141	141	141	141
UT	69.5	170	170	170	170
VT	224	224	262	262	262
VA	30	30	30	30	30
WA	302.5	302.5	302.5	302.5	302.5
WV	55	55	55	55	55
WI	252	252	252	252	252
WY	60	60	60	60	60

*Starting in FY 2005, MN tax rate includes wholesale sales tax assessed in lieu of a general sales tax. In FY 2013, the MN excise tax was increased to \$2.83, and the wholesale sales tax was adjusted accordingly. For details, see footnote on Table 6.

**Starting in October 2011, DC exempted cigarettes from the sales and use tax and replaced it with a surtax of 36¢ per 20 pack.

Table 8
Gross State Cigarette Taxes
(in Thousands of Dollars)
(During Fiscal Years Ending June 30)

State	1950	1951	1952	1953	1954	1955	1956	1957	1958	1959
AL	7,002	6,854	7,341	7,450	7,120	7,007	9,916	10,297	10,721	11,488
AK	—	—	—	—	—	—	—	—	—	1,095
AZ	1,684	1,708	1,938	2,013	1,986	2,087	2,158	2,345	2,586	2,853
AR	4,929	5,703	7,043	7,301	7,065	6,861	7,914	7,788	7,909	8,733
CA	—	—	—	—	—	—	—	—	—	—
CO	—	—	—	—	—	—	—	—	—	—
CT	8,008	8,349	8,760	9,215	9,145	8,853	10,852	10,660	10,047	10,756
DE	1,057	1,083	1,099	1,170	1,488	1,521	1,632	1,694	1,788	1,955
DC	1,427	1,414	1,423	1,393	1,239	2,465	2,162	2,190	2,259	2,660
FL	15,729	17,347	18,555	19,685	19,681	21,081	22,663	25,648	27,966	30,666
GA	12,583	13,067	9,375	9,660	9,437	10,097	15,081	16,327	16,659	17,635
HI	—	—	—	—	—	—	—	—	—	—
ID	1,732	1,751	1,737	1,795	1,674	1,757	2,212	2,315	2,391	2,565
IL	29,819	29,411	30,611	32,773	32,752	32,212	33,961	35,575	36,915	39,122
IN	13,706	13,872	14,221	14,710	14,396	14,203	14,871	15,444	15,919	16,768
IA	5,222	5,299	5,267	5,344	7,624	7,381	7,471	7,675	7,991	8,876
KS	5,358	5,410	5,754	5,980	5,697	5,686	5,873	6,573	8,395	8,938
KY	5,486	5,678	6,148	6,446	6,441	8,184	8,849	9,159	9,208	10,313
LA	17,927	17,926	17,841	19,586	19,520	19,781	21,281	23,180	24,296	25,643
ME	4,850	4,672	4,836	4,957	4,765	4,798	5,807	5,967	6,116	6,412
MD	—	—	—	—	—	—	—	—	—	11,079
MA	25,930	29,497	27,607	28,546	28,011	28,112	28,944	29,904	30,847	38,093
MI	22,598	23,510	24,352	25,996	26,192	25,706	26,966	27,456	43,149	46,939
MN	11,708	11,658	12,074	12,215	11,852	11,781	12,223	12,697	13,396	14,314
MS	6,322	6,737	6,836	6,620	6,519	6,610	7,446	7,811	8,068	10,180
MO	—	—	—	—	—	—	4,980	9,948	10,246	10,989
MT	1,490	2,168	2,910	3,077	2,938	2,907	2,089	3,286	5,410	6,036
NE	4,042	4,103	4,201	4,247	4,088	4,080	4,162	4,133	5,231	5,931
NV	830	843	907	1,062	1,057	1,157	1,241	1,239	1,330	1,503
NH	2,315	2,497	2,904	2,854	2,733	2,732	2,890	3,022	3,331	3,759
NJ	18,723	19,383	20,135	20,708	20,518	20,277	24,736	34,736	36,297	38,909
NM	2,328	2,529	2,550	2,700	2,745	2,733	3,391	3,519	4,049	4,433
NY	59,149	61,072	62,898	64,056	62,007	60,789	62,695	64,620	67,389	84,717
NC	—	—	—	—	—	—	—	—	—	—
ND	2,767	2,538	3,177	3,214	3,001	3,005	3,045	3,091	3,323	3,517
OH	19,099	20,058	20,905	21,851	21,515	20,993	26,250	34,012	34,821	37,480
OK	9,864	9,709	9,989	10,401	10,134	10,025	10,452	10,795	11,305	12,146
OR	—	—	—	—	—	—	—	—	—	—
PA	44,541	46,965	46,215	47,547	46,169	44,917	54,313	58,481	61,223	66,490
RI	3,265	3,430	3,508	3,648	3,502	3,340	3,442	3,595	3,897	5,982
SC	5,559	7,465	5,528	5,900	5,483	5,341	5,504	5,586	5,890	6,663
SD	1,853	1,850	1,850	1,888	1,829	1,809	1,963	1,952	2,100	2,234
TN	8,324	9,702	13,144	13,609	13,328	13,567	13,933	14,687	15,054	16,415
TX	30,965	34,075	36,006	37,636	36,028	36,016	43,329	46,321	48,677	51,453
UT	966	996	1,018	1,051	1,298	1,877	1,983	2,067	2,113	2,278
VT	1,922	1,861	1,973	1,985	1,880	1,803	1,828	1,945	2,357	2,599
VA	—	—	—	—	—	—	—	—	—	—
WA	6,843	10,322	10,632	10,961	10,742	10,971	13,320	13,788	13,963	15,001
WV	2,286	2,550	7,973	7,656	7,193	6,371	7,280	9,145	9,328	9,565
WI	10,365	10,706	10,912	11,189	10,943	10,998	14,786	15,414	19,211	20,820
WY	—	—	797	809	780	768	770	794	1,173	1,253
Total	440,573	465,770	482,950	500,905	492,515	492,657	557,665	606,880	654,347	737,258

Table 8
Gross State Cigarette Taxes
(in Thousands of Dollars)
(During Fiscal Years Ending June 30)

State	1960	1961	1962	1963	1964	1965	1966	1967	1968	1969
AL	15,848	18,119	18,361	18,910	19,168	20,134	22,694	23,497	29,328	31,983
AK	1,231	1,513	1,877	2,105	2,121	2,083	2,599	2,451	2,550	2,656
AZ	3,201	3,421	3,619	3,771	3,774	4,099	11,913	12,315	14,400	18,923
AR	9,437	10,029	10,745	11,314	11,437	12,786	15,503	16,086	16,367	17,577
CA	65,157	67,720	69,593	72,274	72,989	75,946	76,369	77,056	209,759	239,124
CO	—	—	—	—	—	8,342	12,128	12,208	12,478	12,729
CT	11,505	12,680	19,723	20,575	22,989	24,953	32,786	33,497	33,504	35,335
DE	2,107	2,320	3,427	3,888	4,067	4,192	5,552	5,667	6,034	6,560
DC	2,865	3,279	3,596	3,863	3,755	3,984	4,739	5,327	5,443	5,150
FL	33,267	35,277	36,642	37,527	56,611	59,843	60,964	63,113	73,735	111,822
GA	19,752	21,219	21,163	22,196	27,239	35,539	36,551	38,052	37,873	39,683
HI	1,725	1,967	2,053	2,074	2,060	2,279	3,252	4,178	4,475	4,856
ID	3,316	3,431	4,088	4,133	4,498	4,612	4,567	4,772	4,849	4,949
IL	51,038	44,270	57,704	59,041	58,859	61,214	103,169	106,403	129,186	128,981
IN	17,839	18,484	19,021	20,471	25,245	28,937	38,748	39,790	40,293	40,353
IA	11,911	12,296	12,594	12,759	15,249	15,989	24,500	24,980	29,832	29,929
KS	9,225	9,592	9,995	10,282	11,044	15,062	18,178	18,227	18,214	18,820
KY	10,275	9,234	9,339	9,734	9,829	10,166	10,653	11,088	11,384	11,777
LA	27,787	28,639	29,133	30,366	31,173	32,590	33,855	34,592	34,374	34,534
ME	6,788	7,107	8,314	8,293	8,093	8,256	10,744	10,696	12,720	13,453
MD	11,492	11,492	22,960	23,495	24,112	24,923	25,567	26,383	26,885	27,556
MA	39,992	42,149	43,395	44,045	43,412	49,565	59,904	70,073	69,399	72,056
MI	52,488	59,840	51,813	68,810	70,987	74,721	77,364	78,756	80,621	81,592
MN	20,028	21,820	25,481	27,823	29,422	30,846	31,561	32,781	32,606	33,822
MS	10,901	11,330	11,924	15,031	15,785	17,443	18,167	18,437	18,806	19,201
MO	11,470	14,053	22,642	23,155	22,510	22,968	25,027	24,945	25,284	25,384
MT	6,149	6,462	6,535	6,742	6,378	6,654	6,488	6,623	6,514	6,511
NE	6,276	6,753	6,833	7,184	9,312	10,444	12,539	12,810	12,567	12,482
NV	1,669	1,801	4,425	4,988	5,315	5,505	5,668	5,589	5,902	6,218
NH	4,018	4,281	4,573	4,733	4,913	5,346	8,659	9,131	12,806	12,210
NJ	42,038	48,547	61,211	62,567	70,212	73,781	79,708	99,444	102,261	120,385
NM	4,830	4,997	7,253	7,508	7,272	7,721	7,893	7,757	7,976	10,306
NY	120,505	124,173	127,497	127,795	125,020	157,922	221,317	224,994	233,157	266,979
NC	—	—	—	—	—	—	—	—	—	—
ND	3,675	3,814	3,848	3,980	4,526	4,659	5,229	5,010	4,959	4,859
OH	62,615	63,310	65,136	65,840	65,720	68,074	69,429	70,276	91,891	95,439
OK	12,989	13,866	18,559	19,461	19,448	19,992	23,222	23,238	26,482	35,625
OR	—	—	—	—	—	—	—	12,911	12,957	12,862
PA	80,351	82,160	87,317	90,972	107,265	110,338	113,279	116,267	157,314	174,937
RI	6,223	7,391	7,600	7,505	7,653	9,741	9,994	10,387	10,290	14,284
SC	10,265	10,611	10,819	10,739	11,132	11,509	11,869	12,300	12,434	13,875
SD	3,518	3,666	3,824	3,820	4,394	4,234	5,592	5,433	5,413	5,378
TN	17,500	18,721	19,581	20,625	27,273	28,734	29,590	30,690	34,013	35,537
TX	74,556	86,637	89,768	91,771	91,894	100,262	125,156	128,862	129,617	134,425
UT	2,420	2,553	2,612	2,784	5,031	5,158	5,202	5,182	5,268	5,425
VT	3,302	3,545	3,630	3,646	4,018	4,023	5,145	5,149	5,370	5,780
VA	—	14,332	15,110	15,384	15,399	16,197	16,073	14,102	13,928	14,238
WA	17,514	18,430	20,669	20,896	20,424	21,463	28,666	32,768	34,535	36,157
WV	9,927	9,974	12,127	11,891	11,627	11,918	12,093	12,227	13,588	14,147
WI	22,073	22,891	26,738	27,102	33,620	35,970	43,108	45,085	46,649	47,067
WY	1,827	1,868	1,864	1,834	1,807	1,842	1,813	1,806	3,381	3,419
Total	964,885	1,032,062	1,126,733	1,175,701	1,256,078	1,372,960	1,614,786	1,693,410	1,969,674	2,157,350

Table 8
Gross State Cigarette Taxes
(in Thousands of Dollars)
(During Fiscal Years Ending June 30)

State	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979
AL	36,739	39,491	42,198	43,329	45,943	47,956	50,409	51,517	54,461	54,496
AK	2,737	2,996	3,255	3,274	3,444	4,056	4,649	4,868	4,676	4,451
AZ	19,510	19,640	23,116	24,963	27,387	34,513	35,349	35,911	37,232	38,136
AR	24,494	27,439	35,848	37,918	39,654	42,028	44,721	45,878	48,464	49,073
CA	239,111	241,878	249,849	254,630	261,029	265,698	271,234	272,021	276,202	271,823
CO	13,101	13,967	15,328	16,255	32,364	32,710	33,914	34,098	50,757	35,108
CT	57,913	57,202	69,983	70,720	72,582	71,458	73,701	76,803	76,700	76,544
DE	9,328	9,805	11,983	12,236	12,206	11,847	12,409	12,493	12,672	12,260
DC	5,801	6,416	6,532	8,022	8,165	7,640	10,137	12,669	11,640	11,201
FL	117,819	126,319	151,859	163,632	177,469	181,452	185,059	190,607	236,587	244,444
GA	40,789	49,778	65,455	67,861	71,031	72,018	74,435	75,841	78,514	79,159
HI	5,219	5,786	5,871	6,406	7,430	7,825	8,603	9,275	9,875	10,652
ID	5,142	5,446	6,459	8,492	8,805	8,967	9,332	9,453	9,577	9,388
IL	159,536	167,207	170,514	167,279	175,365	174,745	178,897	180,478	183,660	182,296
IN	41,334	43,543	47,223	49,554	50,996	51,934	53,081	55,024	84,459	84,004
IA	30,156	33,339	40,548	41,441	43,976	44,852	46,500	46,895	47,623	46,818
KS	21,175	25,020	27,567	28,610	29,741	30,821	32,063	32,492	32,518	32,656
KY	12,587	15,938	17,662	19,983	21,292	22,457	23,527	23,588	23,305	22,550
LA	34,727	47,468	50,730	51,868	53,786	55,323	58,209	59,158	61,526	61,133
ME	15,081	15,898	19,165	19,885	20,452	23,565	24,549	24,919	24,988	24,172
MD	27,906	29,936	31,975	33,419	35,351	38,263	56,168	56,233	55,490	54,636
MA	81,570	88,880	108,629	112,178	115,663	117,057	143,083	145,006	146,357	143,272
MI	85,396	123,495	130,016	133,604	138,116	136,929	139,015	140,488	142,424	142,421
MN	50,169	57,866	61,452	74,856	77,610	78,648	82,524	83,667	85,172	85,350
MS	19,844	21,021	22,467	23,431	29,391	29,870	31,195	31,607	32,820	32,771
MO	50,999	54,050	55,576	56,509	57,975	58,307	59,808	60,568	61,263	61,335
MT	6,167	6,996	10,379	10,344	10,549	10,908	11,204	11,479	11,618	11,337
NE	12,529	14,171	20,623	21,119	22,153	22,892	23,744	23,759	23,822	23,614
NV	8,729	9,366	10,039	10,546	11,130	11,665	11,756	11,648	11,871	12,128
NH	13,332	17,821	24,229	23,666	23,477	23,913	28,508	27,498	27,463	26,610
NJ	120,808	125,984	137,924	168,261	169,724	170,266	170,091	171,187	172,543	172,389
NM	10,731	11,258	12,233	12,574	13,252	13,876	14,101	14,347	14,717	14,688
NY	261,698	270,069	293,877	327,192	333,255	336,549	338,668	340,307	339,839	330,650
NC	13,459	19,098	22,040	23,623	23,973	24,238	25,092	23,730	22,708	22,004
ND	6,261	6,696	7,140	7,599	7,780	8,261	8,760	8,641	8,756	8,706
OH	127,544	133,146	172,266	194,891	196,578	197,352	201,135	204,153	210,701	211,049
OK	36,186	38,578	41,295	42,488	45,179	46,797	48,871	50,503	52,475	53,000
OR	12,760	13,280	19,540	30,495	31,199	31,489	32,219	32,606	33,423	33,151
PA	194,682	226,203	230,952	237,602	244,659	244,757	252,983	256,408	259,411	259,213
RI	14,682	15,231	16,769	17,873	18,482	19,352	25,351	24,823	24,711	24,530
SC	16,738	17,911	18,928	20,383	21,210	21,800	23,171	23,441	28,274	27,714
SD	7,360	7,730	8,280	8,438	8,909	9,283	9,561	9,515	9,665	9,721
TN	51,530	54,325	57,839	57,504	61,589	62,999	66,254	68,265	71,136	72,047
TX	169,554	189,943	226,504	236,281	248,278	256,967	273,167	283,908	296,924	301,670
UT	5,473	5,794	6,272	6,535	6,994	7,111	7,518	7,756	8,077	8,270
VT	6,459	6,675	7,586	8,136	8,454	8,776	9,672	9,674	9,413	9,404
VA	14,508	14,934	16,147	17,043	17,997	18,736	19,630	19,842	20,017	19,535
WA	36,210	37,668	48,833	50,113	54,106	55,315	56,868	57,489	59,298	61,252
WV	14,580	23,472	24,717	24,924	25,830	26,495	28,102	29,284	30,369	38,961
WI	59,274	65,437	73,981	79,207	81,904	82,735	85,040	86,415	86,984	87,984
WY	3,381	3,517	3,806	3,894	4,117	4,614	4,834	5,003	5,205	5,720
Total	2,432,818	2,665,127	2,983,459	3,171,091	3,308,000	3,368,089	3,518,872	3,573,236	3,728,378	3,715,498

Table 8
Gross State Cigarette Taxes
(in Thousands of Dollars)
(During Fiscal Years Ending June 30)

State	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989
AL	55,701	72,853	74,642	73,371	72,144	76,694	77,175	77,098	76,529	74,959
AK	4,351	4,607	4,888	5,148	5,341	5,395	8,191	9,503	8,865	8,130
AZ	40,388	40,211	41,240	41,323	42,048	49,915	51,272	51,756	52,761	50,497
AR	50,989	52,216	51,931	54,617	60,611	62,734	62,156	61,659	61,768	60,170
CA	272,774	280,626	279,205	273,943	265,535	265,403	261,213	256,877	251,614	503,985
CO	36,311	38,656	38,705	38,157	49,528	54,369	53,052	66,973	63,321	59,822
CT	77,161	75,961	75,483	75,564	90,454	90,922	89,483	90,031	88,352	97,623
DE	12,261	12,714	12,904	12,605	12,278	12,518	12,569	12,442	12,472	12,115
DC	11,007	10,873	10,782	10,260	9,987	9,874	9,500	9,595	10,930	10,717
FL	258,648	271,618	281,771	278,995	283,263	291,172	295,578	351,728	350,160	341,991
GA	81,529	85,550	88,890	86,121	86,490	90,153	91,320	91,905	92,494	89,778
HI	11,447	12,388	12,586	15,803	17,853	17,552	17,704	17,141	19,018	21,837
ID	9,483	9,802	9,731	9,777	9,462	9,320	8,854	10,968	15,764	14,427
IL	181,085	181,080	176,286	175,103	170,458	167,493	201,810	252,288	250,858	244,119
IN	83,311	85,609	84,807	82,149	79,979	78,908	79,546	78,617	115,682	112,344
IA	47,076	50,394	61,227	60,490	59,083	58,018	72,025	77,093	81,689	91,397
KS	33,131	34,323	34,300	33,792	45,064	45,328	58,286	62,375	61,770	57,951
KY	22,777	23,029	23,140	22,127	20,623	20,623	20,115	19,445	19,591	19,426
LA	63,702	66,589	68,168	64,133	63,388	89,978	86,910	84,506	79,800	73,705
ME	24,785	25,000	25,293	24,601	29,456	29,800	38,662	41,130	41,715	41,291
MD	54,574	75,154	72,778	71,076	68,942	69,425	69,874	68,784	68,217	66,114
MA	146,022	148,438	148,323	145,413	173,429	176,875	175,333	173,007	170,898	160,320
MI	142,473	142,017	147,003	245,417	245,818	243,993	241,805	236,118	252,492	272,167
MN	86,084	88,627	87,997	84,999	83,118	85,288	101,057	113,133	153,560	151,765
MS	33,609	34,742	35,020	34,308	33,262	35,094	54,071	52,453	52,498	51,984
MO	62,263	62,180	62,122	80,704	84,351	84,761	84,312	85,255	85,700	83,125
MT	11,504	11,436	11,649	10,930	13,072	13,712	12,943	12,411	11,647	11,398
NE	23,791	23,878	26,594	31,636	31,069	30,639	32,372	37,825	40,487	40,792
NV	12,536	13,794	14,012	14,092	17,606	20,321	20,285	20,932	28,020	29,526
NH	26,373	27,123	26,934	26,583	34,316	33,552	33,639	32,327	32,515	32,082
NJ	173,132	178,888	178,853	216,604	220,420	220,409	218,338	212,502	225,407	216,937
NM	15,288	16,073	15,542	15,700	15,118	15,319	15,317	18,219	17,793	17,172
NY	337,733	342,554	339,178	362,161	446,661	437,593	427,738	411,610	403,093	417,597
NC	21,060	21,069	21,308	20,429	19,661	19,426	19,313	18,972	18,974	18,328
ND	9,687	9,848	10,009	10,593	13,532	12,859	12,309	11,627	17,050	15,624
OH	214,864	215,017	207,814	196,422	191,666	191,793	190,198	188,898	236,811	232,561
OK	73,477	78,232	82,013	80,060	77,128	74,876	71,023	69,662	79,680	74,548
OR	33,324	33,907	46,988	62,693	49,240	60,663	75,012	79,657	80,000	79,269
PA	281,805	267,388	263,486	267,582	247,380	249,415	243,253	240,627	237,862	232,241
RI	24,958	25,779	27,315	29,932	30,046	29,750	30,980	30,137	34,147	34,452
SC	28,389	29,722	30,152	29,392	29,420	29,421	29,522	30,094	30,114	29,861
SD	11,053	11,176	11,615	11,381	11,191	11,167	15,673	15,849	15,261	14,527
TN	74,255	77,076	78,808	78,010	76,742	79,593	79,745	81,358	79,785	79,845
TX	321,154	339,554	358,491	357,380	344,699	360,500	373,507	355,496	399,060	410,282
UT	10,381	11,333	11,176	12,863	13,071	13,412	12,919	14,969	21,656	22,551
VT	9,635	10,047	10,048	9,521	12,568	12,993	11,932	11,726	12,041	11,431
VA	19,350	20,035	20,004	19,613	19,099	19,149	19,370	19,232	19,242	18,516
WA	63,680	74,445	90,552	99,088	95,850	97,277	103,773	125,013	124,502	124,801
WV	39,103	39,947	39,766	38,299	37,546	36,584	36,898	35,963	35,897	33,936
WI	89,273	90,783	110,331	127,739	126,571	128,653	126,913	128,917	147,667	146,000
WY	5,691	6,146	6,208	5,671	5,336	5,178	5,071	4,562	4,577	4,373
Total	3,814,437	3,960,507	4,046,069	4,234,372	4,340,973	4,425,836	4,539,916	4,659,916	4,891,806	5,120,588

Table 8
Gross State Cigarette Taxes
(in Thousands of Dollars)
(During Fiscal Years Ending June 30)

State	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999
AL	74,656	73,585	73,149	72,619	72,324	70,450	70,950	73,953	74,878	71,844
AK	13,450	16,378	15,812	15,321	15,548	15,752	15,908	14,380	28,431	42,915
AZ	47,367	52,400	53,152	54,098	54,393	109,614	171,623	166,315	169,626	166,481
AR	57,859	57,851	65,362	72,197	81,346	86,743	85,979	85,953	86,594	83,303
CA	777,806	729,532	717,362	673,194	653,545	662,551	644,499	634,973	617,309	849,117
CO	58,895	59,892	58,654	58,885	60,025	61,736	61,731	62,140	62,048	61,882
CT	119,516	114,506	120,786	117,495	119,272	129,752	124,389	123,590	123,618	120,025
DE	11,701	17,463	19,489	20,004	20,705	21,475	21,924	21,610	23,096	24,551
DC	8,916	8,439	14,272	20,611	21,412	21,623	20,596	19,199	17,952	17,420
FL	330,390	443,173	430,165	427,857	428,232	447,593	439,058	454,177	447,714	438,240
GA	86,697	85,503	85,101	86,596	86,833	82,956	87,808	88,831	88,636	87,120
HI	21,051	25,656	26,477	28,572	30,019	32,379	36,741	34,959	32,418	38,864
ID	16,119	14,696	15,203	15,739	17,131	24,428	24,946	24,978	26,264	25,459
IL	323,697	323,399	323,100	315,010	412,689	430,355	424,160	414,751	464,446	493,297
IN	111,470	114,707	110,491	109,194	111,200	120,669	120,986	122,485	123,066	120,640
IA	84,199	84,143	94,916	92,518	93,475	95,081	96,052	96,381	96,485	94,166
KS	54,911	55,637	53,617	53,792	54,036	54,600	54,477	55,167	53,990	52,382
KY	20,658	18,847	18,538	18,542	18,858	19,968	20,624	21,769	19,957	19,384
LA	72,032	87,348	91,292	89,290	89,130	90,985	93,307	91,445	89,525	87,825
ME	42,774	43,873	52,676	49,749	46,856	46,954	45,978	46,346	73,514	78,584
MD	62,332	62,625	84,839	141,618	141,772	138,113	135,900	131,813	130,039	131,338
MA	152,641	146,850	142,123	189,892	237,548	236,881	230,341	279,038	294,234	280,663
MI	267,058	257,166	251,217	246,198	277,844	590,693	592,743	545,932	530,765	604,717
MN	149,613	146,789	159,105	174,012	173,788	179,311	177,531	180,640	184,434	181,654
MS	48,814	48,919	48,171	48,875	49,447	51,134	51,647	51,954	52,320	51,089
MO	80,659	80,391	82,066	81,556	98,703	111,082	112,492	112,930	109,373	105,596
MT	12,262	11,889	12,453	13,191	12,852	14,227	13,646	14,035	14,094	13,131
NE	39,082	39,469	38,702	38,832	46,309	48,521	47,705	48,092	46,580	48,966
NV	48,131	50,229	47,894	46,349	47,907	49,960	51,189	53,619	57,467	60,977
NH	37,639	40,860	40,608	41,940	43,658	44,765	45,122	50,639	74,917	72,034
NJ	206,978	269,551	269,134	257,518	251,644	256,148	251,487	245,962	318,899	409,427
NM	16,304	16,083	16,441	15,878	22,387	22,995	23,190	22,337	22,611	21,688
NY	562,760	611,041	582,519	561,062	729,191	719,824	674,204	658,498	662,624	642,200
NC	17,856	17,760	39,908	43,394	38,183	44,172	46,226	45,845	46,124	41,991
ND	16,111	16,259	13,509	15,301	21,799	22,544	22,692	21,960	22,408	21,059
OH	226,507	221,408	219,655	247,491	284,469	298,211	287,335	288,578	285,283	279,313
OK	67,464	63,468	62,351	62,438	65,233	66,745	66,891	67,824	67,715	66,796
OR	78,590	80,242	81,759	80,241	95,850	111,256	104,374	142,900	183,891	176,065
PA	222,847	225,826	338,770	352,269	356,174	358,574	351,016	347,231	346,045	340,942
RI	37,350	39,066	37,347	35,129	40,883	50,164	53,122	54,317	62,374	60,925
SC	29,141	29,953	27,846	28,402	27,996	28,994	26,468	32,243	32,877	28,554
SD	14,679	14,724	14,943	14,685	15,303	16,274	22,456	21,458	21,322	20,327
TN	78,338	76,944	77,135	77,029	77,049	84,828	80,885	82,057	82,778	80,688
TX	389,745	552,917	543,222	572,602	563,276	559,696	569,080	569,575	556,504	539,935
UT	21,106	21,395	24,805	25,898	26,167	25,812	27,788	32,657	43,620	47,440
VT	11,769	11,678	13,307	13,274	13,764	14,262	26,267	25,804	25,130	24,376
VA	17,979	17,085	16,947	16,504	16,707	17,392	17,432	18,031	17,616	17,195
WA	131,525	132,644	136,586	133,870	196,442	201,140	257,245	257,054	259,084	253,428
WV	33,910	33,678	29,666	34,588	31,604	35,763	35,120	35,549	35,562	34,713
WI	140,767	140,746	149,382	170,282	177,393	180,498	202,005	208,714	251,989	261,608
WY	5,701	5,878	5,971	5,842	6,033	6,445	6,344	6,331	6,116	6,037
Total	5,559,822	5,910,588	6,047,795	6,177,423	6,674,977	7,212,088	7,271,679	7,306,959	7,564,361	7,894,363

Table 8
Gross State Cigarette Taxes
(in Thousands of Dollars)
(During Fiscal Years Ending June 30)

State	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
AL	70,665	66,373	62,451	61,161	71,464	158,457	161,435	156,821	153,461	149,746
AK	43,092	40,894	40,434	40,239	41,261	48,750	57,911	63,850	64,193	62,882
AZ	162,795	160,871	160,156	216,942	280,174	286,386	296,078	354,888	397,172	371,477
AR	82,409	85,620	79,847	86,737	131,000	129,860	133,418	127,394	128,865	148,826
CA	1,176,859	1,120,194	1,074,323	1,040,616	1,030,057	1,032,871	1,035,291	1,007,354	963,072	920,204
CO	60,818	60,567	58,518	56,331	55,255	116,600	208,073	204,048	197,765	191,018
CT	117,215	117,001	151,324	251,979	279,555	270,187	269,670	264,020	331,971	321,569
DE	25,957	26,588	27,219	35,223	72,607	82,412	86,091	88,006	118,709	125,387
DC	17,050	16,329	16,465	20,488	21,633	20,674	23,219	22,167	22,865	33,245
FL	426,269	425,732	432,430	426,546	427,986	443,845	432,823	428,877	410,913	426,711
GA	84,389	83,450	79,538	83,606	219,061	231,566	229,087	224,123	217,616	210,617
HI	40,050	51,825	62,609	70,586	77,542	83,135	85,702	88,772	101,560	104,434
ID	25,250	24,152	23,410	25,061	47,319	46,327	47,917	48,960	47,785	45,510
IL	485,041	477,579	471,551	653,697	744,402	650,028	643,743	611,785	603,788	571,348
IN	117,604	114,381	114,757	343,657	335,915	331,904	343,491	358,376	515,813	500,770
IA	92,817	91,235	89,795	89,890	88,716	89,210	91,301	124,275	234,137	220,212
KS	50,887	50,144	49,197	119,412	121,226	118,662	120,015	116,017	113,467	108,641
KY	18,724	18,504	17,145	21,436	21,551	52,020	176,327	179,100	179,456	196,124
LA	92,299	83,854	103,986	117,925	138,380	147,663	125,960	133,781	135,855	131,009
ME	77,235	76,331	95,006	95,972	94,506	94,024	153,015	154,737	145,430	139,173
MD	200,760	203,188	206,237	266,061	269,259	271,054	274,107	271,026	343,692	399,318
MA	274,467	264,048	270,128	438,735	423,522	413,602	426,506	418,449	419,594	562,776
MI	601,780	590,401	584,605	828,678	863,990	1,106,720	1,143,260	1,111,163	1,055,969	1,011,635
MN	177,262	176,418	169,428	171,132	177,195	160,653	390,965	408,644	394,520	382,045
MS	49,247	48,067	47,071	46,899	45,850	46,344	48,478	46,500	49,153	67,920
MO	107,169	102,503	94,890	105,035	100,047	101,284	102,962	99,969	100,065	97,731
MT	12,442	12,152	12,120	16,740	43,748	59,519	82,180	84,580	85,626	81,852
NE	44,994	40,607	45,029	60,864	68,819	68,200	67,026	67,967	71,763	68,244
NV	61,017	63,398	60,596	63,946	124,101	130,166	131,803	130,840	130,033	111,132
NH	93,588	87,461	86,159	95,760	99,326	93,440	142,008	138,574	161,215	190,829
NJ	393,179	388,675	396,183	612,090	760,798	780,657	788,651	766,474	764,747	728,053
NM	21,007	20,522	20,051	20,559	60,994	61,480	62,036	61,629	61,027	58,893
NY	738,115	1,014,363	1,066,093	1,015,810	977,115	939,725	941,501	936,457	959,566	1,330,336
NC	42,378	40,309	40,328	40,314	40,193	40,052	169,270	239,668	233,795	224,748
ND	21,132	19,800	19,118	18,346	18,451	18,465	20,639	21,228	20,871	20,583
OH	271,260	272,598	264,300	548,765	540,377	564,838	1,010,469	972,741	927,901	884,138
OK	63,926	63,696	59,281	58,910	58,780	126,710	197,713	205,250	225,327	241,082
OR	166,359	159,576	157,307	224,182	242,470	225,592	234,067	242,178	222,959	216,407
PA	333,665	330,462	331,645	887,864	1,014,763	1,051,463	1,047,776	1,021,357	1,031,871	995,500
RI	58,788	59,144	79,064	94,002	112,352	131,316	125,110	118,851	113,504	124,880
SC	28,077	25,773	26,350	25,844	26,759	27,560	28,725	27,554	27,469	26,657
SD	19,251	19,452	18,838	21,670	28,171	28,066	28,463	43,185	60,271	61,646
TN	79,981	76,011	77,117	107,041	112,734	114,345	117,659	129,671	265,813	296,801
TX	536,877	495,714	512,896	490,719	501,571	507,341	507,160	1,024,383	1,507,229	1,211,322
UT	46,235	44,468	47,442	57,530	55,836	56,599	59,292	58,225	57,540	52,419
VT	24,144	25,256	25,084	44,391	50,984	47,271	47,398	60,815	57,330	61,820
VA	16,918	16,680	16,554	17,157	18,655	114,212	179,924	174,548	170,273	170,248
WA	254,770	237,887	307,701	337,778	327,543	329,824	425,195	418,814	421,138	400,187
WV	33,766	33,480	33,922	44,988	100,829	102,122	112,116	110,537	112,409	115,566
WI	251,616	247,472	293,465	298,473	296,060	299,086	306,392	300,945	460,368	555,223
WY	5,704	5,507	5,369	6,851	15,680	23,171	24,084	25,632	24,786	24,460
Total	8,297,298	8,376,713	8,584,531	10,924,635	11,876,583	12,475,462	13,963,502	14,495,200	15,621,718	15,753,355

Table 8
Gross State Cigarette Taxes
(in Thousands of Dollars)
(During Fiscal Years Ending June 30)

State	2010	2011	2012	2013	2014
AL	143,144	139,000	137,208	132,216	126,853
AK	61,238	61,478	59,587	56,983	54,624
AZ	327,382	328,721	322,217	316,112	304,872
AR	206,312	200,418	199,655	190,245	179,735
CA	845,929	843,072	827,497	788,754	757,513
CO	176,558	171,532	174,468	167,059	162,219
CT	382,088	389,770	410,490	382,919	367,577
DE	128,799	125,650	122,962	112,948	105,258
DC	32,259	36,360	34,148	34,304	30,467
FL	1,242,236	1,250,817	1,171,575	1,146,480	1,109,443
GA	201,282	194,648	192,791	182,965	181,007
HI	119,927	135,648	130,995	120,096	114,112
ID	40,925	40,626	39,327	39,206	37,515
IL	558,324	570,147	588,935	808,256	858,052
IN	462,532	448,763	428,081	434,473	417,532
IA	210,730	204,155	202,808	202,981	198,425
KS	100,799	95,864	97,502	93,307	90,240
KY	286,429	270,016	262,353	245,793	234,727
LA	120,075	128,615	118,425	121,234	108,343
ME	139,403	135,831	131,373	128,879	125,860
MD	399,213	399,135	401,550	382,443	374,270
MA	557,285	561,567	553,407	536,737	621,477
MI	972,128	916,873	922,371	896,272	879,666
MN	380,217	430,295	322,517	372,224	566,701
MS	141,054	137,064	134,744	129,739	124,474
MO	93,971	92,748	91,350	89,524	84,847
MT	78,492	76,431	77,266	75,665	74,316
NE	63,205	62,516	61,949	60,779	56,576
NV	101,634	98,666	95,094	95,795	92,936
NH	229,636	218,390	207,918	198,896	210,527
NJ	732,240	771,158	753,265	733,080	704,600
NM	55,792	93,301	92,329	91,476	85,261
NY	1,299,942	1,543,947	1,531,170	1,425,269	1,326,507
NC	249,604	261,363	263,600	252,228	251,193
ND	19,737	20,433	22,420	22,359	24,123
OH	855,091	818,437	804,236	789,833	771,577
OK	235,251	239,314	245,664	230,708	238,739
OR	202,267	212,365	204,179	199,224	201,841
PA	1,087,816	1,145,644	1,122,129	1,078,116	1,038,258
RI	135,251	132,345	130,103	129,609	135,240
SC	26,912	138,032	164,019	163,003	156,357
SD	60,418	54,608	53,980	54,474	54,733
TN	283,488	282,038	271,049	265,091	252,267
TX	1,249,918	1,359,520	1,330,330	1,329,662	1,256,724
UT	54,495	104,571	110,249	104,046	96,249
VT	66,469	67,896	73,270	67,418	64,805
VA	162,997	160,997	175,754	171,078	166,132
WA	389,058	433,534	425,647	407,723	393,063
WV	113,101	109,958	107,152	105,257	99,335
WI	648,823	609,095	591,895	573,163	576,773
WY	21,446	23,885	20,917	21,036	19,740
Total	16,753,326	17,347,260	17,013,920	16,757,135	16,563,685

Table 9
Net State Cigarette Tax Collections
(in Thousands of Dollars)
(During Fiscal Years Ending June 30)

State	1950	1951	1952	1953	1954	1955	1956	1957	1958	1959
AL	6,302	6,169	6,607	6,705	6,408	6,306	9,102	9,528	9,898	10,631
AK	—	—	—	—	—	—	—	—	—	1,084
AZ	1,600	1,623	1,841	1,912	1,887	1,982	2,050	2,228	2,456	2,710
AR	4,633	5,363	6,620	6,863	6,641	6,499	7,375	7,298	7,450	8,269
CA	—	—	—	—	—	—	—	—	—	—
CO	—	—	—	—	—	—	—	—	—	—
CT	7,648	7,974	8,366	8,801	8,734	8,455	10,133	10,059	9,595	10,239
DE	978	1,002	1,016	1,083	1,408	1,445	1,550	1,609	1,699	1,857
DC	1,284	1,273	1,281	1,254	1,115	2,219	2,034	2,059	2,124	2,499
FL	15,100	16,653	17,813	18,897	18,894	20,238	21,756	24,622	26,633	29,133
GA	11,954	12,414	8,437	8,694	8,494	9,249	14,369	15,570	15,886	16,923
HI	—	—	—	—	—	—	—	—	—	—
ID	1,645	1,663	1,651	1,706	1,591	1,670	2,101	2,199	2,271	2,437
IL	28,328	27,941	29,081	31,134	31,114	30,602	32,263	33,801	35,072	37,166
IN	12,678	12,832	13,154	13,607	13,316	13,138	13,755	14,286	14,726	15,510
IA	4,961	5,034	5,004	5,077	7,243	7,012	7,097	7,291	7,592	8,432
KS	4,929	4,978	5,293	5,501	5,242	5,231	5,397	6,107	7,935	8,478
KY	4,987	5,110	5,533	5,801	5,797	7,698	8,348	8,640	8,685	9,729
LA	16,314	16,313	16,236	17,818	17,764	18,003	19,366	21,096	22,113	23,338
ME	4,680	4,508	4,667	4,784	4,578	4,607	5,588	5,759	5,903	6,188
MD	—	—	—	—	—	—	—	—	—	10,318
MA	25,930	29,497	27,607	28,546	28,011	28,112	28,944	29,642	30,301	37,417
MI	22,598	23,275	24,110	25,738	25,936	25,458	26,696	27,190	42,731	46,473
MN	11,123	11,191	11,591	11,727	11,378	11,310	11,751	12,179	12,825	13,735
MS	5,690	6,063	6,152	5,958	5,867	5,949	6,701	7,030	7,261	9,162
MO	—	—	—	—	—	—	4,881	9,760	10,051	10,461
MT	1,341	2,029	2,765	2,923	2,791	2,762	2,933	3,132	5,190	5,735
NE	3,860	3,898	3,991	4,035	3,884	3,876	3,954	3,927	4,969	5,635
NV	747	784	843	988	983	1,081	1,179	1,177	1,263	1,428
NH	2,199	2,372	2,759	2,712	2,597	2,596	2,745	2,865	3,165	3,563
NJ	17,787	18,414	19,128	19,673	19,492	19,263	22,954	33,694	35,208	37,548
NM	2,258	2,428	2,448	2,592	2,636	2,624	3,256	3,378	3,887	4,257
NY	56,684	58,751	60,313	61,211	59,500	58,377	60,091	62,051	64,710	81,997
NC	—	—	—	—	—	—	—	—	—	—
ND	2,629	2,411	3,019	3,053	2,851	2,855	2,893	2,936	3,157	3,342
OH	18,144	19,058	19,860	20,759	20,439	19,944	24,962	32,847	33,584	36,260
OK	9,469	9,321	9,590	9,985	9,730	9,630	10,034	10,380	10,853	11,661
OR	—	—	—	—	—	—	—	—	—	—
PA	42,759	45,086	44,176	45,456	44,323	43,121	52,140	56,133	58,774	63,993
RI	3,102	3,259	3,333	3,467	3,328	3,177	3,270	3,415	3,708	5,743
SC	5,003	6,718	4,976	5,310	4,935	4,807	4,954	5,027	5,304	5,996
SD	1,723	1,723	1,721	1,756	1,702	1,683	1,832	1,816	1,953	2,078
TN	7,908	9,216	12,486	12,929	12,662	12,888	13,236	13,953	14,301	15,594
TX	23,532	33,052	34,926	36,507	34,947	34,936	42,029	44,933	47,214	49,909
UT	869	897	916	946	1,198	1,783	1,884	1,964	2,008	2,168
VT	1,807	1,787	1,894	1,905	1,805	1,731	1,755	1,868	2,262	2,495
VA	—	—	—	—	—	—	—	—	—	—
WA	6,501	10,064	10,366	10,684	10,419	10,654	12,987	13,443	13,614	14,626
WV	2,057	2,295	7,647	7,341	6,896	6,103	6,983	8,676	8,948	9,184
WI	9,950	10,170	10,366	10,629	10,396	10,448	14,271	14,810	18,461	20,015
WY	—	—	729	744	718	706	709	731	1,079	1,153
Total	413,691	444,409	460,311	477,211	469,650	470,225	532,310	581,107	626,819	706,562

Note: Net collections represent gross taxes less amounts allowed for affixing tax indicia.

Table 9
Net State Cigarette Tax Collections
(in Thousands of Dollars)
(During Fiscal Years Ending June 30)

State	1960	1961	1962	1963	1964	1965	1966	1967	1968	1969
AL	14,666	16,760	16,984	17,491	17,730	18,624	21,006	21,735	27,169	29,661
AK	1,219	1,498	1,859	2,084	2,100	2,062	2,573	2,427	2,524	2,629
AZ	3,041	3,250	3,439	3,583	3,585	3,894	11,735	12,131	14,190	18,638
AR	8,836	9,428	10,117	10,635	10,751	12,018	14,573	15,120	15,385	16,740
CA	64,390	66,370	68,203	70,829	71,530	74,426	74,840	75,513	207,895	237,089
CO	—	—	—	—	—	7,587	11,400	11,475	11,729	11,965
CT	10,942	12,124	19,114	19,943	22,369	24,287	32,049	32,744	32,751	34,571
DE	2,002	2,204	3,308	3,772	3,936	3,983	5,355	5,469	5,823	6,330
DC	2,692	3,081	3,379	3,630	3,529	3,743	4,455	5,004	5,111	4,841
FL	31,604	33,514	34,810	35,650	54,428	57,536	58,619	60,696	71,325	109,348
GA	19,338	20,771	20,655	21,530	26,433	34,473	35,455	36,910	36,737	38,492
HI	1,725	1,967	2,053	2,074	2,060	2,279	3,252	4,178	4,475	4,856
ID	3,152	3,260	3,885	3,927	4,273	4,382	4,339	4,533	4,607	4,702
IL	48,487	42,057	54,630	56,097	55,943	58,174	100,173	103,377	126,260	126,850
IN	18,502	17,099	17,582	18,993	23,730	27,369	37,227	38,199	38,681	38,737
IA	11,320	11,681	11,964	12,121	14,490	15,190	23,663	24,106	28,803	28,882
KS	8,743	9,124	9,498	9,762	10,532	14,503	17,496	17,544	17,532	18,115
KY	9,693	8,711	8,810	9,183	9,273	9,590	10,050	10,460	10,739	11,110
LA	25,289	26,065	26,514	27,637	28,371	29,661	30,812	31,485	31,287	31,520
ME	8,551	6,859	8,065	8,043	7,854	8,011	10,461	10,429	12,424	13,150
MD	10,917	10,912	21,812	22,320	22,906	23,677	24,289	25,064	25,541	26,179
MA	39,271	41,388	42,607	43,229	42,616	48,760	59,123	68,812	67,713	70,309
MI	51,967	59,247	51,297	68,123	70,283	73,975	76,598	77,949	79,816	80,776
MN	19,455	21,198	24,282	26,785	28,154	29,831	30,347	31,747	31,579	32,901
MS	9,811	10,197	10,731	13,762	14,207	16,051	16,713	16,962	17,301	17,665
MO	10,875	13,521	21,964	22,460	21,836	22,279	24,298	24,196	24,525	24,470
MT	5,900	6,139	6,208	6,405	6,059	6,321	6,164	6,292	6,188	6,186
NE	5,962	6,415	6,492	6,825	8,846	9,926	11,912	12,169	11,939	11,858
NV	1,586	1,711	4,248	4,789	5,102	5,285	5,444	5,365	5,665	5,985
NH	3,817	4,067	4,344	4,496	4,650	5,079	8,313	8,766	12,358	11,782
NJ	40,777	47,042	59,474	60,705	67,631	71,716	77,469	96,958	99,746	118,014
NM	4,637	4,798	6,963	7,207	6,993	7,432	7,602	7,470	7,685	9,933
NY	117,279	120,926	123,972	124,687	122,215	155,012	218,435	222,142	230,213	263,639
NC	—	—	—	—	—	—	—	—	—	—
ND	3,491	3,623	3,656	3,781	4,300	4,426	4,989	4,780	4,732	4,634
OH	60,985	61,589	63,399	64,084	63,968	66,259	67,577	68,402	89,348	92,715
OK	12,479	13,337	18,161	18,684	18,671	19,194	22,301	22,310	25,458	34,200
OR	—	—	—	—	—	—	—	12,372	12,416	12,325
PA	77,139	79,450	84,529	86,704	104,047	106,782	109,894	112,779	152,662	169,598
RI	5,975	7,098	7,257	7,205	7,356	9,449	9,695	10,076	9,981	14,003
SC	9,752	10,081	10,279	10,202	10,575	10,934	11,276	11,685	11,812	13,183
SD	3,279	3,409	3,556	3,552	4,227	4,022	5,370	5,216	5,197	5,162
TN	16,625	17,784	18,602	19,611	26,153	27,541	28,362	29,416	32,601	34,114
TX	72,815	84,688	87,299	89,706	89,812	98,006	122,214	125,787	126,703	131,401
UT	2,299	2,425	2,481	2,645	4,846	4,952	4,994	4,975	5,057	5,208
VT	3,173	3,412	3,468	3,516	3,873	3,880	4,986	4,988	5,183	5,595
VA	—	13,628	14,359	14,616	14,631	15,388	15,270	13,181	13,204	13,495
WA	17,034	17,912	20,154	20,375	19,915	20,948	28,185	32,219	33,956	35,550
WV	9,523	9,568	11,833	11,406	11,154	11,436	11,600	11,728	13,042	13,573
WI	21,207	22,000	25,808	26,208	32,682	34,997	42,006	44,000	45,527	45,934
WY	1,716	1,757	1,735	1,731	1,698	1,732	1,664	1,698	3,178	3,214
Total	929,936	995,144	1,085,642	1,132,804	1,212,320	1,327,081	1,566,627	1,643,039	1,915,776	2,101,827

Note: Net collections represent gross taxes less amounts allowed for affixing tax indicia.

Table 9
Net State Cigarette Tax Collections
(in Thousands of Dollars)
(During Fiscal Years Ending June 30)

State	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979
AL	34,011	36,519	39,034	40,079	42,498	44,675	46,629	47,570	50,376	50,409
AK	2,710	2,966	3,223	3,243	3,409	4,030	4,595	4,818	4,629	4,407
AZ	19,216	19,350	22,775	24,595	26,739	33,660	34,437	34,992	36,307	37,193
AR	23,563	26,396	34,368	36,477	38,148	40,431	43,022	44,135	46,541	47,208
CA	237,078	239,820	247,721	252,463	258,807	263,436	268,925	269,706	273,849	269,506
CO	12,315	13,129	14,408	15,280	31,069	31,402	32,558	32,734	48,726	33,704
CT	57,264	56,558	69,281	70,014	71,782	70,745	72,964	76,035	75,419	75,778
DE	9,006	9,462	11,711	11,974	11,945	11,593	12,143	12,224	12,401	11,997
DC	5,458	6,016	6,140	7,532	7,838	7,334	9,836	12,419	11,406	10,976
FL	115,224	123,557	148,958	160,499	174,086	177,988	182,518	187,039	232,918	239,561
GA	39,566	48,315	63,493	65,825	68,804	69,862	72,202	73,566	76,159	76,785
HI	5,219	5,786	5,871	6,406	7,430	7,825	8,603	9,275	9,875	10,652
ID	4,885	5,173	6,136	8,074	8,365	8,519	8,866	8,980	9,099	8,919
IL	157,611	165,266	168,520	165,311	173,186	172,769	176,909	178,508	181,652	180,304
IN	39,681	41,801	45,335	47,572	48,953	49,851	50,960	52,825	81,137	80,648
IA	29,100	32,234	39,332	40,198	42,657	43,507	45,106	45,490	46,198	45,417
KS	20,381	24,089	26,638	27,681	28,774	29,900	31,030	31,431	31,463	31,595
KY	11,875	15,036	16,662	18,852	20,087	21,185	22,196	22,253	21,986	21,274
LA	31,606	43,259	46,171	48,649	50,565	52,024	54,717	55,609	57,835	57,465
ME	14,742	15,541	18,734	19,438	19,992	22,975	23,935	24,296	24,364	23,568
MD	26,511	28,439	30,376	31,748	33,584	36,454	54,342	54,406	53,687	52,860
MA	79,757	86,987	106,820	110,310	113,737	115,111	141,267	143,166	144,500	141,456
MI	84,542	122,260	128,715	132,268	136,735	135,560	137,625	139,083	140,999	140,977
MN	49,097	56,497	57,930	72,959	75,784	76,649	80,214	82,031	82,957	83,736
MS	18,257	19,339	20,670	21,557	26,995	27,481	28,699	28,968	29,820	29,824
MO	50,005	52,973	54,464	55,379	56,099	56,518	58,162	59,356	60,046	60,113
MT	5,856	6,679	10,068	10,033	10,233	10,581	10,868	11,135	11,270	10,996
NE	11,902	13,463	19,592	20,063	21,045	21,747	22,556	22,571	22,631	22,434
NV	8,384	8,990	9,634	10,120	10,679	11,191	11,276	11,034	11,397	11,644
NH	12,865	16,975	23,256	22,781	22,590	23,005	27,938	26,839	26,807	25,949
NJ	118,428	123,502	135,337	165,804	167,246	167,780	167,608	168,750	168,875	170,277
NM	10,348	10,861	11,808	12,181	12,809	13,411	13,631	13,860	14,221	14,198
NY	258,425	266,694	290,525	323,838	329,832	332,492	334,314	336,096	335,600	326,589
NC	11,496	16,361	18,826	20,179	20,478	20,704	21,434	20,270	19,397	18,796
ND	6,068	6,494	6,924	7,327	7,545	7,970	8,496	8,380	8,492	8,442
OH	123,817	129,185	167,079	188,832	190,475	191,218	194,888	197,813	204,158	204,506
OK	34,739	37,035	39,643	40,789	43,371	44,925	46,916	48,483	50,376	50,880
OR	12,227	12,726	18,962	29,929	30,620	30,905	31,621	32,001	32,803	32,536
PA	185,834	218,065	223,725	230,872	237,338	239,632	244,474	247,852	251,289	250,998
RI	14,389	14,927	16,434	17,516	18,113	18,974	24,676	24,451	24,341	24,163
SC	15,901	17,015	17,919	19,062	20,149	20,710	22,012	22,269	26,860	26,328
SD	7,161	7,459	7,990	8,143	8,597	8,907	9,135	9,028	9,182	9,192
TN	49,942	52,532	55,929	56,179	60,177	61,558	64,943	66,710	69,522	70,409
TX	165,739	185,851	220,649	229,886	241,547	249,901	265,655	276,101	288,758	293,374
UT	5,254	5,562	6,020	6,255	6,714	6,827	7,217	7,445	7,750	7,939
VT	6,252	6,461	7,344	7,876	8,184	8,495	9,362	9,365	9,111	9,103
VA	13,751	14,147	15,303	16,147	17,053	16,818	17,622	17,786	17,926	17,478
WA	35,602	37,055	48,269	49,534	53,481	54,676	56,211	56,825	58,614	60,546
WV	13,986	22,584	23,713	23,912	24,779	25,417	26,960	28,093	29,158	37,393
WI	57,853	63,886	72,367	77,545	80,185	80,944	83,104	84,602	84,989	85,778
WY	3,178	3,306	3,577	3,660	3,870	4,337	4,526	4,675	4,871	5,348
Total	2,368,077	2,594,583	2,904,379	3,092,844	3,225,175	3,284,660	3,428,902	3,483,349	3,632,746	3,621,625

Note: Net collections represent gross taxes less amounts allowed for affixing tax indicia.

Table 9
Net State Cigarette Tax Collections
(in Thousands of Dollars)
(During Fiscal Years Ending June 30)

State	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989
AL	51,603	67,460	68,429	68,278	67,297	70,456	71,199	69,365	70,790	69,337
AK	4,307	4,561	4,840	5,096	5,288	5,341	8,109	9,408	8,776	8,049
AZ	39,386	39,246	40,207	40,293	40,953	48,683	50,005	50,470	49,635	49,671
AR	49,051	50,232	49,958	52,541	58,308	60,153	59,788	59,401	59,776	58,403
CA	270,447	278,234	276,821	271,608	263,262	263,133	258,975	254,675	249,414	499,449
CO	34,859	37,110	37,157	36,631	47,546	52,194	50,929	64,294	60,788	57,429
CT	76,390	75,203	74,730	74,812	89,552	90,013	88,588	89,134	87,472	96,647
DE	11,999	12,441	12,628	12,356	12,015	12,251	12,300	12,172	12,206	11,856
DC	10,785	10,654	10,565	10,192	9,802	9,619	9,299	9,438	9,144	8,356
FL	253,475	266,186	276,135	273,415	277,610	285,364	289,692	344,693	343,156	335,151
GA	79,083	82,983	84,284	83,537	83,895	87,448	88,580	89,148	89,719	87,084
HI	11,447	12,388	12,586	15,803	17,853	17,552	17,704	17,141	19,018	21,837
ID	9,016	9,331	9,244	9,289	8,989	8,855	8,412	10,538	12,639	13,706
IL	179,069	179,124	174,390	173,232	168,616	165,704	198,964	248,210	246,778	241,190
IN	79,983	82,189	81,419	78,869	76,784	75,757	76,365	75,476	111,055	107,876
IA	45,665	48,885	60,013	59,283	57,744	57,989	70,540	75,550	80,055	89,569
KS	32,054	33,209	33,122	32,697	43,852	44,152	56,514	60,896	60,264	56,415
KY	21,487	21,726	21,830	20,146	18,748	18,748	18,287	17,678	17,810	17,660
LA	59,880	62,594	64,085	60,359	60,437	79,205	81,696	79,690	75,173	69,283
ME	24,166	24,376	24,601	23,988	28,601	29,158	37,719	40,114	40,673	40,127
MD	52,800	72,711	70,413	68,766	66,701	69,168	67,603	66,548	66,000	63,965
MA	144,173	146,558	146,443	143,570	171,646	174,930	173,263	170,811	168,880	158,423
MI	141,049	140,485	145,533	242,963	243,360	241,553	239,387	233,756	249,967	269,445
MN	84,629	86,198	86,286	83,418	81,688	83,688	97,635	111,511	152,079	150,355
MS	30,629	31,625	31,779	31,242	30,299	34,304	49,540	48,130	49,115	47,199
MO	61,018	60,936	60,879	78,171	81,820	82,219	81,783	82,698	83,129	80,631
MT	11,159	11,093	11,300	10,602	12,652	13,256	12,514	11,999	11,284	10,095
NE	22,601	22,684	25,265	30,054	29,516	29,107	30,872	36,312	38,838	39,405
NV	12,037	13,236	13,454	13,531	16,904	19,345	19,488	20,096	26,898	28,345
NH	25,742	26,481	26,302	25,958	33,528	32,770	32,859	31,597	31,754	31,437
NJ	171,278	175,357	175,732	209,706	218,589	217,680	215,905	210,817	223,517	212,942
NM	14,784	15,559	15,043	15,203	14,624	14,811	14,804	17,647	17,231	16,646
NY	333,620	338,421	335,110	358,206	442,866	430,895	424,096	409,058	399,636	414,438
NC	17,990	17,997	18,201	17,452	16,801	16,603	16,515	16,218	16,223	15,666
ND	9,395	9,483	9,440	10,188	12,855	12,216	11,694	11,046	16,017	14,843
OH	208,197	211,209	201,095	189,899	185,283	185,464	183,849	183,849	228,766	224,654
OK	70,538	75,102	78,733	76,850	74,047	71,881	68,183	66,877	76,491	71,566
OR	32,706	33,278	46,389	62,142	48,607	59,939	74,346	79,003	79,345	78,613
PA	251,542	254,779	253,900	257,680	237,965	244,610	238,100	235,619	235,082	230,322
RI	24,585	25,393	26,730	29,486	29,597	29,305	30,517	29,685	33,635	31,965
SC	26,970	28,264	28,697	28,010	27,989	27,979	28,073	28,607	28,632	28,232
SD	10,418	10,554	10,974	10,634	10,508	10,466	14,738	14,877	14,282	13,598
TN	72,570	75,346	77,051	76,277	75,025	77,819	77,972	79,549	78,940	78,035
TX	310,508	325,392	331,126	341,606	332,109	347,500	358,783	341,207	384,281	399,302
UT	9,823	10,880	10,721	12,689	12,549	12,876	12,403	14,370	20,790	21,649
VT	9,327	9,726	9,727	9,216	12,279	12,701	11,610	11,409	11,716	11,123
VA	17,283	17,866	17,838	17,479	16,995	17,248	17,238	17,112	17,016	16,679
WA	62,945	73,588	89,724	98,288	95,073	96,499	103,011	124,274	122,870	123,223
WV	37,520	38,349	38,175	36,767	36,045	35,120	35,422	34,524	34,449	32,579
WI	87,106	88,219	107,263	124,046	122,762	125,677	121,428	125,082	143,168	141,353
WY	5,323	5,727	5,810	5,300	5,148	4,867	4,766	4,288	4,302	4,111
Total	3,714,417	3,850,631	3,922,180	4,117,825	4,232,982	4,314,268	4,422,062	4,545,529	4,768,674	4,995,848

Note: Net collections represent gross taxes less amounts allowed for affixing tax indicia.

Table 9
Net State Cigarette Tax Collections
(in Thousands of Dollars)
(During Fiscal Years Ending June 30)

State	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999
AL	69,443	67,030	66,090	66,528	66,012	67,837	67,591	67,955	68,323	65,413
AK	13,316	16,214	15,705	15,167	15,462	15,594	15,748	14,219	28,431	42,921
AZ	46,193	51,098	51,802	52,871	52,280	107,457	168,113	162,856	166,138	163,066
AR	56,661	55,652	60,020	69,455	78,256	83,447	82,712	82,687	83,300	81,478
CA	771,215	722,213	711,276	667,479	647,993	656,923	639,030	629,579	612,066	841,911
CO	56,539	57,497	56,308	56,510	57,624	59,267	59,262	59,830	59,566	59,503
CT	118,320	113,362	119,579	116,320	118,080	128,242	123,588	122,354	120,617	118,764
DE	11,451	16,959	19,166	19,772	20,469	21,228	21,733	21,340	22,714	24,256
DC	8,738	8,068	14,101	20,006	20,984	21,191	20,185	18,797	17,504	17,420
FL	323,782	436,906	424,082	419,300	422,155	441,258	430,811	444,155	437,514	428,545
GA	84,095	82,938	82,548	82,843	82,630	77,004	84,376	85,142	85,134	85,679
HI	21,051	25,656	26,477	28,572	30,019	32,379	36,741	34,959	32,418	38,865
ID	14,237	14,680	14,601	14,990	16,275	23,206	23,698	23,730	24,951	24,186
IL	318,506	318,178	318,600	309,944	406,129	423,573	411,742	408,264	457,213	485,647
IN	107,012	108,270	106,072	104,828	106,752	115,844	116,148	117,586	118,143	116,321
IA	82,515	83,067	93,018	90,670	91,607	93,179	94,134	94,453	94,555	92,284
KS	55,437	53,603	52,008	52,663	52,605	53,153	53,034	53,705	52,559	50,994
KY	18,780	17,134	16,789	16,823	17,570	18,155	18,615	19,790	18,143	17,584
LA	67,781	82,430	85,200	83,253	82,708	84,822	86,225	85,287	83,518	82,819
ME	42,061	43,013	52,132	49,103	42,801	43,918	44,989	46,130	71,721	76,889
MD	60,307	60,624	82,681	139,692	139,843	136,234	134,052	130,019	128,271	129,553
MA	150,835	145,120	140,441	188,325	236,112	235,450	228,950	276,164	293,052	279,586
MI	266,387	254,595	248,704	243,732	275,345	584,759	587,408	540,505	525,030	597,230
MN	145,992	133,789	156,718	172,742	172,746	177,036	177,243	180,571	180,596	177,337
MS	45,125	44,171	45,040	45,714	46,233	47,792	48,318	47,685	47,909	47,238
MO	78,244	77,985	79,607	79,111	95,458	107,754	109,135	106,630	106,092	104,988
MT	11,862	11,522	12,068	12,876	12,318	13,847	13,186	13,689	13,490	12,746
NE	37,753	38,127	37,386	37,512	44,734	46,871	46,083	46,457	46,479	47,301
NV	46,205	48,258	46,459	45,410	46,471	48,462	50,336	53,165	55,749	59,149
NH	37,639	40,860	40,608	40,466	42,672	44,765	45,122	49,511	73,952	72,034
NJ	203,285	261,992	268,603	255,942	251,644	252,726	248,336	243,138	302,206	409,702
NM	15,817	14,592	15,939	15,714	21,795	22,345	22,593	21,752	22,010	21,138
NY	551,885	605,466	577,107	556,062	720,515	710,976	666,026	652,479	656,942	636,989
NC	15,263	15,178	37,403	40,869	35,960	42,848	44,377	44,011	44,279	41,817
ND	15,445	15,628	13,375	15,272	21,769	22,517	22,668	21,915	22,380	21,031
OH	218,806	213,840	212,186	238,588	274,228	287,508	276,991	278,190	275,048	269,258
OK	64,775	61,054	59,861	61,696	62,624	64,435	64,725	65,549	65,200	64,197
OR	77,953	79,578	81,092	79,630	95,224	110,062	103,677	141,749	183,511	173,400
PA	223,828	219,721	330,597	349,345	346,979	347,520	346,800	340,132	336,463	333,261
RI	36,800	38,674	36,615	34,690	40,377	49,537	52,458	53,154	61,756	60,244
SC	27,701	28,456	26,454	27,567	26,663	27,613	25,208	30,708	31,303	27,589
SD	13,676	13,742	13,952	13,658	14,547	15,200	21,342	19,986	19,895	19,447
TN	76,380	75,396	75,572	75,520	76,612	83,343	79,259	80,416	80,760	78,721
TX	379,028	542,829	531,947	548,340	534,191	534,117	548,764	543,468	548,936	524,209
UT	20,262	20,539	24,281	23,853	25,120	25,331	25,556	24,934	42,626	46,536
VT	11,451	11,363	12,948	12,969	13,392	13,877	25,558	25,210	24,796	23,717
VA	16,174	15,376	15,151	14,854	15,172	15,811	15,950	16,050	15,664	15,475
WA	129,973	131,217	135,376	132,383	194,993	197,930	255,997	254,010	258,465	252,186
WV	32,554	33,569	28,440	33,024	30,340	34,332	33,668	34,127	34,170	33,330
WI	136,195	136,539	146,394	166,876	173,845	176,888	197,965	204,567	247,743	257,422
WY	5,359	5,525	5,613	5,491	5,671	6,058	5,964	5,951	5,755	5,672
Total	5,440,092	5,769,306	5,924,192	6,045,020	6,522,004	7,051,621	7,122,190	7,138,710	7,405,412	7,757,049

Note: Net collections represent gross taxes less amounts allowed for affixing tax indicia.

Table 9
Net State Cigarette Tax Collections
(in Thousands of Dollars)
(During Fiscal Years Ending June 30)

State	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
AL	64,622	62,504	61,738	60,528	64,207	149,552	151,012	144,890	141,632	136,331
AK	43,092	40,894	40,433	40,239	40,958	48,311	57,535	63,455	63,819	62,535
AZ	159,481	157,599	158,570	212,487	274,284	282,154	293,148	351,374	388,870	364,193
AR	79,282	82,485	76,813	83,521	128,059	127,017	128,534	122,068	125,680	144,561
CA	1,167,498	1,110,692	1,065,193	1,032,275	1,021,302	1,024,091	1,026,495	998,796	954,888	912,247
CO	58,385	58,145	56,177	54,077	53,521	114,997	206,113	202,089	195,867	189,185
CT	115,057	115,057	149,811	248,641	276,214	254,089	267,542	254,242	329,500	308,460
DE	25,786	26,358	26,938	34,816	71,389	81,180	84,727	86,488	116,902	123,039
DC	17,050	16,329	16,285	20,283	21,419	20,269	22,754	21,732	22,417	32,916
FL	418,394	419,705	426,300	420,508	421,914	437,547	426,680	422,777	405,061	420,641
GA	83,012	81,763	76,455	79,998	216,187	226,429	222,314	217,800	211,087	204,783
HI	40,050	51,825	62,609	70,586	77,542	83,135	85,702	88,772	101,560	104,434
ID	24,396	23,336	23,393	24,215	45,719	45,118	46,246	47,341	46,192	43,976
IL	477,869	470,213	464,262	642,821	728,426	638,109	633,869	602,377	594,510	562,578
IN	113,081	109,982	110,342	338,247	329,765	327,958	339,369	354,127	505,611	494,731
IA	90,961	89,410	87,994	88,092	86,942	87,427	89,480	121,789	229,457	215,815
KS	49,538	48,816	47,893	116,247	120,257	117,713	119,055	115,089	112,559	107,772
KY	17,022	16,822	16,026	19,650	20,502	49,910	158,892	177,464	177,809	194,641
LA	86,381	78,554	98,073	109,964	130,299	139,008	118,883	126,134	127,960	123,769
ME	74,933	74,400	94,100	94,399	92,626	91,910	151,497	152,957	143,758	137,573
MD	197,588	197,729	202,681	261,436	264,019	267,501	271,076	268,415	340,534	394,229
MA	273,342	263,926	269,032	437,867	422,658	412,758	425,635	417,594	418,737	562,083
MI	594,190	583,023	577,292	816,531	851,045	1,089,997	1,126,111	1,094,495	1,040,129	996,461
MN	173,319	172,522	166,081	168,011	175,423	160,256	390,965	408,644	392,384	380,424
MS	46,227	44,970	44,025	43,895	42,901	43,348	45,368	43,531	45,801	64,660
MO	103,954	99,428	92,031	97,957	99,444	99,259	99,873	96,970	97,150	94,709
MT	12,033	11,750	11,726	16,571	42,190	56,587	81,759	82,086	84,249	79,547
NE	43,464	39,227	43,498	59,557	67,649	66,981	65,786	66,710	70,445	66,981
NV	59,187	61,181	58,778	62,027	122,128	129,051	130,060	129,544	126,539	110,008
NH	91,591	87,461	84,066	95,760	99,189	93,440	142,008	138,574	161,215	190,829
NJ	391,252	386,013	391,456	591,262	748,633	781,165	788,891	764,547	763,411	726,781
NM	20,458	19,986	19,538	20,433	59,630	60,103	60,480	61,288	60,691	58,659
NY	732,715	1,002,382	1,052,787	993,050	962,071	935,943	939,941	934,689	958,466	1,327,691
NC	40,748	38,759	38,777	38,763	39,811	39,349	165,885	234,968	228,848	219,971
ND	21,105	19,774	19,093	17,994	18,118	18,131	20,617	21,208	20,851	20,564
OH	261,494	262,785	257,291	538,887	530,650	554,671	992,281	955,231	911,199	872,252
OK	61,369	61,149	57,076	56,867	56,307	104,811	192,763	201,550	221,180	237,466
OR	163,960	157,910	154,981	221,962	240,070	217,785	232,628	240,164	222,203	215,332
PA	318,922	320,872	320,111	827,798	957,717	1,028,979	1,033,959	1,013,419	1,014,823	984,148
RI	58,548	58,405	78,076	92,827	110,948	129,674	123,546	117,365	112,086	121,229
SC	26,741	24,871	25,428	24,939	25,421	25,737	27,719	26,622	26,540	25,387
SD	18,579	18,587	17,466	20,336	26,270	26,308	26,689	43,999	57,160	59,923
TN	78,309	74,197	75,287	105,168	110,200	112,104	115,462	127,121	260,047	290,413
TX	520,771	480,842	497,509	475,997	486,524	492,121	491,945	993,652	1,462,012	1,174,983
UT	45,764	42,689	47,090	49,261	53,602	54,335	57,847	55,897	55,327	50,285
VT	23,602	24,574	24,520	43,393	49,838	46,084	46,204	60,064	56,041	60,398
VA	15,359	15,093	15,035	15,319	16,099	111,593	172,136	171,057	166,230	169,357
WA	253,509	236,705	306,603	336,306	324,318	328,398	423,869	417,571	419,899	392,428
WV	32,415	32,140	32,565	42,897	97,907	98,037	107,680	106,116	107,913	110,943
WI	247,590	243,512	288,769	293,697	291,323	294,301	301,490	296,130	455,722	551,336
WY	5,357	5,467	5,070	6,440	13,877	21,756	22,639	24,094	23,299	22,992
Total	8,140,352	8,222,816	8,433,144	10,664,806	11,627,511	12,246,486	13,753,158	14,285,077	15,376,269	15,516,649

Note: Net collections represent gross taxes less amounts allowed for affixing tax indicia.

Table 9
Net State Cigarette Tax Collections
(in Thousands of Dollars)
(During Fiscal Years Ending June 30)

State	2010	2011	2012	2013	2014
AL	132,646	128,971	127,398	123,115	117,517
AK	60,915	61,175	59,281	56,640	54,356
AZ	322,544	321,848	319,027	312,982	298,029
AR	199,497	194,405	193,665	184,538	175,271
CA	838,739	835,906	820,306	782,049	751,496
CO	174,863	169,876	172,806	165,468	160,674
CT	380,187	387,821	408,272	363,358	364,551
DE	128,547	125,476	122,889	111,854	111,090
DC	31,626	36,270	33,465	33,632	29,870
FL	1,237,742	1,246,283	1,143,091	1,124,152	1,083,274
GA	194,206	191,075	187,024	181,763	177,458
HI	119,927	135,648	130,995	120,096	114,112
ID	39,542	39,261	37,996	37,876	36,225
IL	549,735	561,372	579,782	793,799	842,397
IN	448,723	443,352	423,638	427,087	410,434
IA	206,068	200,085	198,758	198,924	194,463
KS	99,992	85,083	96,722	92,638	89,518
KY	285,117	268,781	261,158	244,659	233,658
LA	113,535	121,486	112,163	116,038	102,692
ME	137,800	133,660	129,862	127,397	124,412
MD	394,743	395,453	397,912	379,333	371,226
MA	556,600	560,877	552,051	534,982	619,966
MI	957,546	903,120	908,535	883,027	866,666
MN	380,217	428,044	322,517	372,224	566,701
MS	134,561	130,739	128,513	123,706	118,686
MO	91,152	89,966	88,609	86,838	82,302
MT	76,910	74,503	76,878	74,061	73,398
NE	62,036	61,360	60,803	59,654	55,529
NV	101,472	98,495	94,080	95,040	90,260
NH	229,636	218,390	207,918	198,896	210,527
NJ	738,130	769,873	752,009	731,858	703,426
NM	55,485	93,032	92,064	91,213	85,013
NY	1,297,243	1,541,043	1,529,089	1,422,240	1,321,948
NC	244,631	258,775	261,759	248,663	248,706
ND	19,718	20,535	22,532	22,430	24,175
OH	839,700	803,706	788,152	775,251	757,689
OK	229,741	235,418	242,247	232,100	235,025
OR	201,863	211,645	203,487	198,548	201,191
PA	1,075,051	1,123,033	1,116,658	1,063,397	1,022,576
RI	133,607	131,612	128,497	128,009	133,550
SC	26,042	133,201	159,166	157,490	151,069
SD	56,657	54,172	53,546	53,873	54,118
TN	277,930	276,508	264,889	259,258	246,114
TX	1,213,513	1,319,922	1,298,772	1,299,909	1,225,306
UT	52,185	98,137	111,600	99,884	92,399
VT	64,941	66,763	73,270	67,418	64,803
VA	158,362	156,145	168,830	173,227	161,439
WA	388,032	432,658	424,815	406,914	392,291
WV	108,577	105,560	102,866	101,047	95,361
WI	644,281	604,831	587,752	569,151	572,736
WY	20,159	22,452	19,662	19,774	18,555
Total	16,532,671	17,107,803	16,797,773	16,527,479	16,334,249

Note: Net collections represent gross taxes less amounts allowed for affixing tax indicia.

Table 10
State Tax-Paid Cigarette Sales
(in Millions of Packs)
(During Fiscal Years Ending June 30)

State	1950	1951	1952	1953	1954	1955	1956	1957	1958	1959
AL	233.4	228.5	244.7	248.3	237.3	233.6	247.9	257.4	268.0	287.2
AK	—	—	—	—	—	—	—	—	—	21.9
AZ	84.2	85.4	96.9	100.6	99.3	104.3	107.9	117.2	129.3	142.6
AR	123.2	123.5	117.5	121.7	117.7	114.3	133.0	131.4	133.5	147.9
CA	—	—	—	—	—	—	—	—	—	—
CO	—	—	—	—	—	—	—	—	—	—
CT	266.9	278.4	291.9	306.8	303.9	295.1	312.1	324.3	334.9	358.5
DE	52.8	54.2	54.9	58.5	54.6	50.7	54.4	56.5	59.6	65.2
DC	142.7	141.4	142.3	137.6	123.8	114.5	108.1	109.5	113.0	133.0
FL	336.8	346.9	371.1	393.7	393.6	421.6	453.3	513.0	559.3	613.3
GA	251.7	261.3	312.5	322.0	314.5	323.3	301.6	326.5	333.2	352.7
HI	—	—	—	—	—	—	—	—	—	—
ID	57.7	58.4	57.9	59.8	55.8	55.5	55.3	57.9	59.8	64.1
IL	994.0	980.4	1,020.4	1,092.4	1,091.7	1,073.7	1,132.0	1,183.1	1,230.5	1,304.1
IN	456.9	462.4	474.0	490.3	479.9	473.4	495.7	514.8	530.6	558.9
IA	261.1	264.9	263.4	267.2	254.1	246.0	249.0	255.8	266.4	295.9
KS	178.6	180.3	191.8	199.3	189.9	189.5	195.8	202.4	209.9	223.4
KY	274.3	283.9	307.4	311.8	307.0	270.2	295.0	305.3	306.9	343.8
LA	224.1	224.0	223.0	244.8	244.0	246.9	266.0	289.7	303.7	320.5
ME	121.2	116.8	120.9	123.9	119.1	120.0	116.1	119.3	122.3	128.2
MD	—	—	—	—	—	—	—	—	—	369.3
MA	518.6	589.9	552.1	570.9	560.2	562.2	578.9	598.1	616.9	637.8
MI	753.3	783.6	811.7	866.5	873.1	856.8	898.9	915.2	898.7	938.8
MN	292.7	291.4	301.8	305.4	296.3	294.5	306.0	317.4	334.5	357.9
MS	158.0	168.4	170.9	165.5	163.0	152.9	148.9	156.2	161.4	169.6
MO	—	—	—	—	—	—	249.0	497.9	512.8	550.5
MT	74.5	69.9	72.8	76.9	73.4	72.7	77.2	77.1	66.6	75.5
NE	134.7	136.7	140.0	141.6	136.3	136.0	138.7	137.8	140.1	148.3
NV	27.7	28.1	30.2	35.4	35.2	38.6	41.4	41.3	44.3	50.1
NH	92.6	99.9	96.8	95.1	90.7	89.0	92.2	94.4	100.0	112.8
NJ	624.1	646.1	671.2	690.3	683.9	675.9	694.8	694.7	725.9	778.2
NM	58.2	63.2	63.7	67.5	68.6	68.3	68.5	70.9	81.8	89.1
NY	1,971.6	2,035.7	2,096.6	2,134.9	2,065.8	2,026.2	2,089.8	2,154.0	2,246.3	2,346.7
NC	—	—	—	—	—	—	—	—	—	—
ND	55.3	50.8	53.0	53.6	50.0	50.1	50.8	51.5	55.4	58.6
OH	955.0	1,002.9	1,045.3	1,092.5	1,072.4	1,046.8	1,090.6	1,132.6	1,160.7	1,199.5
OK	197.3	194.2	199.8	208.0	202.7	200.5	209.5	215.9	226.1	242.5
OR	—	—	—	—	—	—	—	—	—	—
PA	1,135.2	1,174.1	1,155.4	1,188.7	1,154.2	1,122.9	1,144.5	1,169.6	1,224.5	1,292.1
RI	108.8	114.3	116.9	121.6	116.6	111.3	114.7	119.8	123.4	119.6
SC	185.3	149.3	184.3	196.7	182.8	178.0	183.5	186.2	196.4	213.6
SD	61.8	61.7	61.7	62.9	61.0	60.3	60.4	60.1	64.6	68.7
TN	277.5	277.7	262.9	272.2	266.6	271.3	278.7	293.7	301.1	328.3
TX	929.9	851.9	900.2	940.9	900.7	900.4	866.6	926.4	973.5	1,029.1
UT	48.3	49.8	50.9	52.5	49.5	46.9	49.6	51.7	52.8	57.0
VT	48.0	46.5	49.3	49.6	47.0	45.1	45.7	48.6	47.1	52.0
VA	—	—	—	—	—	—	—	—	—	—
WA	215.9	258.0	265.8	273.6	266.1	261.7	265.9	275.5	279.1	294.6
WV	228.6	255.0	199.3	191.4	179.8	159.3	181.9	179.7	186.6	191.2
WI	345.5	356.9	363.7	373.0	364.8	366.6	369.3	385.4	384.2	416.4
WY	—	—	39.8	40.5	39.0	38.4	38.5	39.7	39.1	41.8
Total	13,558.0	13,846.7	14,246.8	14,746.7	14,385.9	14,165.6	14,857.5	15,655.9	16,204.8	17,590.8

Table 10
State Tax-Paid Cigarette Sales
(in Millions of Packs)
(During Fiscal Years Ending June 30)

State	1960	1961	1962	1963	1964	1965	1966	1967	1968	1969
AL	282.6	302.0	306.0	315.2	319.5	335.6	333.8	335.7	312.8	320.7
AK	24.6	30.3	26.1	26.3	26.5	26.0	32.5	30.6	31.9	33.2
AZ	160.1	171.0	181.0	188.6	188.7	194.7	183.3	189.5	188.9	189.2
AR	158.7	168.3	178.3	188.6	190.6	194.0	193.8	201.1	204.6	204.4
CA	2,177.0	2,257.3	2,319.8	2,409.1	2,433.0	2,531.5	2,545.6	2,568.5	2,380.2	2,391.2
CO	—	—	—	—	—	258.5	242.6	244.2	249.6	254.6
CT	383.5	408.0	398.1	405.8	382.6	406.7	409.3	418.7	418.8	428.8
DE	70.2	77.3	80.5	77.8	81.3	83.8	81.5	81.0	86.2	93.7
DC	143.2	163.9	179.8	193.1	187.8	199.2	237.0	201.8	181.4	171.7
FL	665.3	705.6	732.8	750.5	709.1	748.0	762.1	788.9	775.1	745.5
GA	395.0	424.4	423.3	443.9	445.5	444.2	456.9	475.7	473.4	496.0
HI	44.2	50.4	52.6	53.2	52.8	58.4	40.7	52.2	55.9	60.7
ID	65.9	68.6	67.8	67.7	64.2	65.9	65.4	68.2	69.3	70.7
IL	1,342.5	1,396.2	1,442.6	1,476.0	1,471.6	1,526.3	1,535.1	1,520.1	1,444.0	1,433.1
IN	594.6	616.1	632.7	652.9	630.0	653.0	645.5	663.0	671.5	672.4
IA	295.5	307.4	314.8	319.0	305.0	319.8	298.6	312.3	300.5	299.3
KS	230.6	239.8	249.9	257.0	247.4	239.8	227.2	227.8	227.7	235.3
KY	342.5	369.3	373.6	389.3	393.2	406.6	426.1	443.5	455.4	471.1
LA	347.3	358.0	364.2	379.6	389.7	407.4	423.2	432.4	429.7	431.7
ME	135.8	142.1	138.2	138.2	134.9	137.6	134.1	133.7	131.9	132.0
MD	383.1	383.1	382.7	391.6	401.9	415.4	426.1	439.7	448.1	459.3
MA	666.5	702.5	723.2	734.1	723.5	728.5	703.7	700.7	694.0	709.1
MI	973.7	997.3	1,020.0	1,012.8	1,014.1	1,067.4	1,105.2	1,125.1	1,151.7	1,165.6
MN	360.0	395.9	363.4	391.4	366.5	384.6	393.7	409.1	407.2	409.6
MS	181.7	188.8	198.4	188.6	197.2	193.3	201.9	204.9	209.0	213.3
MO	574.5	598.8	566.1	578.9	562.7	574.2	626.5	623.6	632.1	634.6
MT	77.2	80.8	81.7	84.3	79.7	83.2	81.1	82.8	81.4	81.4
NE	156.9	168.8	170.8	175.9	155.2	163.6	156.7	160.1	157.1	156.0
NV	55.6	59.9	62.4	71.3	75.9	78.6	81.0	79.8	84.2	89.2
NH	114.5	128.0	136.1	139.9	140.4	152.9	192.4	202.9	181.1	174.4
NJ	840.8	870.1	873.6	882.9	877.6	922.3	981.9	904.0	911.5	859.9
NM	97.4	100.6	93.3	94.4	91.5	97.1	99.3	97.6	100.2	87.5
NY	2,409.6	2,483.5	2,549.9	2,555.9	2,500.4	2,480.4	2,212.1	2,250.0	2,290.7	2,212.1
NC	—	—	—	—	—	—	—	—	—	—
ND	61.2	63.2	64.1	66.3	64.7	66.6	64.9	62.6	62.0	60.7
OH	1,222.0	1,262.4	1,302.7	1,316.8	1,317.2	1,361.5	1,388.6	1,405.5	1,357.7	1,363.4
OK	259.8	277.3	265.2	277.6	277.3	285.1	287.9	289.9	282.0	274.0
OR	—	—	—	—	—	—	—	322.8	323.9	321.5
PA	1,338.9	1,367.6	1,416.8	1,459.3	1,340.7	1,379.2	1,416.0	1,453.3	1,361.7	1,345.7
RI	122.4	123.2	126.0	125.1	124.2	121.8	124.9	129.8	128.6	107.7
SC	205.3	212.2	216.4	214.8	222.6	230.2	237.4	246.0	248.7	277.5
SD	68.6	73.3	76.5	76.4	73.2	70.6	69.5	67.9	67.7	67.2
TN	350.0	374.4	391.6	400.7	389.6	410.5	422.7	433.0	425.2	426.5
TX	995.5	1,083.0	1,122.1	1,147.1	1,142.4	1,253.3	1,120.0	1,171.5	1,178.3	1,222.0
UT	60.5	63.8	65.3	69.6	61.2	64.5	65.0	64.8	65.8	67.8
VT	47.4	50.6	51.5	52.1	50.4	50.3	51.8	51.6	53.7	57.2
VA	—	477.4	503.8	512.8	513.3	539.9	535.8	545.0	557.1	569.5
WA	291.9	296.8	295.3	297.9	290.9	293.2	260.0	297.0	313.4	328.1
WV	198.5	199.5	202.1	198.2	193.8	198.6	201.6	203.8	215.4	202.0
WI	441.8	457.8	445.6	451.7	431.3	449.1	440.5	450.8	466.5	470.7
WY	42.1	46.7	46.6	45.8	45.2	47.2	45.3	45.2	43.0	42.7
Total	20,456.8	21,843.4	22,275.6	22,746.0	22,378.0	23,400.0	23,267.6	23,909.6	23,587.7	23,591.5

Table 10
State Tax-Paid Cigarette Sales
(in Millions of Packs)
(During Fiscal Years Ending June 30)

State	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979
AL	317.0	329.1	351.7	361.1	382.9	399.6	420.1	429.3	453.8	454.1
AK	34.2	37.5	40.7	40.9	43.0	50.7	58.0	60.8	58.5	55.6
AZ	195.1	196.4	231.2	249.6	273.9	262.3	271.9	276.2	286.4	293.4
AR	200.0	200.5	202.0	213.6	223.4	236.8	252.0	258.5	273.0	276.5
CA	2,391.1	2,418.8	2,498.5	2,546.3	2,610.3	2,657.0	2,712.3	2,720.2	2,762.0	2,718.2
CO	262.0	279.3	306.6	325.1	323.6	327.1	340.1	341.0	338.4	351.1
CT	360.1	357.5	341.5	336.8	345.6	340.3	351.0	365.7	365.2	363.9
DE	83.7	88.6	87.2	87.4	87.2	84.6	88.6	89.2	90.5	87.6
DC	159.9	160.4	163.5	156.6	136.3	127.6	120.1	96.0	89.9	86.6
FL	785.5	842.1	887.5	962.5	1,043.9	1,067.4	1,088.6	1,121.2	1,127.7	1,164.0
GA	509.9	532.3	545.5	565.5	591.9	600.1	620.3	635.6	659.3	665.8
HI	65.2	65.8	64.4	64.1	74.3	78.3	86.0	84.3	83.4	79.7
ID	73.5	77.8	92.3	92.1	96.7	98.5	102.6	103.9	105.2	103.2
IL	1,378.2	1,399.3	1,417.6	1,399.1	1,482.3	1,467.5	1,497.6	1,504.5	1,537.4	1,520.7
IN	688.9	725.7	787.0	825.6	848.7	865.6	884.7	917.1	804.4	800.0
IA	301.6	306.9	311.9	318.8	337.0	344.0	357.0	360.2	365.9	359.8
KS	264.7	231.1	250.6	260.1	270.4	280.2	289.6	295.4	295.6	296.9
KY	503.5	527.0	588.7	666.1	709.7	748.6	784.2	786.3	776.8	751.7
LA	434.1	436.6	461.2	471.5	489.0	502.9	529.2	537.8	559.3	555.8
ME	125.7	132.5	136.9	142.0	146.1	147.3	153.4	155.7	156.2	151.1
MD	465.1	498.9	532.9	557.0	589.2	598.0	561.7	562.3	554.9	546.4
MA	679.8	692.1	678.9	701.1	722.9	731.6	681.3	690.5	696.9	682.2
MI	1,127.4	1,122.7	1,182.0	1,214.6	1,255.6	1,244.8	1,263.8	1,277.2	1,294.8	1,294.7
MN	385.9	444.8	375.6	415.9	431.1	436.8	458.3	464.8	472.6	473.9
MS	220.5	233.6	249.6	260.3	267.2	271.5	283.6	287.3	298.4	297.9
MO	564.2	598.6	617.5	627.8	644.2	647.9	664.5	672.9	680.7	681.5
MT	77.2	80.6	86.5	86.2	87.9	90.9	93.4	95.7	96.8	94.5
NE	156.6	161.8	158.6	162.5	170.4	176.1	182.6	182.8	183.2	181.6
NV	86.6	93.9	100.7	106.2	112.2	117.6	119.2	116.4	118.4	121.0
NH	190.5	206.3	225.7	215.1	213.4	217.4	237.6	229.1	228.9	221.7
NJ	862.9	899.9	937.2	885.6	893.3	896.1	895.2	901.0	908.1	907.3
NM	89.5	94.3	102.3	105.3	110.9	115.7	117.5	119.6	122.6	122.4
NY	2,180.9	2,250.6	2,204.6	2,179.2	2,221.7	2,243.7	2,257.8	2,268.7	2,265.6	2,207.3
NC	672.9	954.9	1,102.0	1,181.2	1,198.6	1,211.9	1,254.6	1,186.5	1,135.4	1,100.2
ND	57.7	60.9	64.9	68.7	70.7	75.1	79.6	78.6	79.6	79.1
OH	1,305.8	1,331.4	1,340.5	1,299.2	1,310.5	1,315.7	1,340.9	1,361.0	1,404.7	1,407.0
OK	278.4	296.8	317.7	326.8	347.5	360.0	375.9	388.5	403.7	407.7
OR	319.0	332.0	346.1	338.8	346.7	349.9	358.0	362.3	371.4	368.3
PA	1,266.4	1,256.7	1,294.9	1,320.0	1,359.2	1,356.5	1,405.5	1,424.5	1,441.2	1,440.1
RI	112.9	117.2	129.0	137.5	142.2	145.0	139.2	137.9	137.3	136.3
SC	279.0	298.5	311.8	334.4	353.5	363.3	385.4	390.7	403.9	395.9
SD	61.1	64.4	69.0	70.3	74.2	77.4	79.7	79.3	80.5	81.0
TN	397.6	417.9	444.9	442.3	473.8	484.6	509.6	525.1	547.2	554.2
TX	1,190.2	1,225.4	1,244.0	1,286.3	1,353.4	1,397.4	1,485.3	1,551.3	1,624.1	1,644.8
UT	68.4	72.4	78.4	81.9	87.4	88.9	94.0	96.9	101.0	103.4
VT	53.8	55.6	63.2	67.8	70.5	73.1	80.6	80.6	78.4	78.4
VA	580.3	597.4	645.9	681.7	719.9	749.4	785.2	793.7	800.7	781.4
WA	328.9	331.2	305.2	313.2	338.2	345.7	355.4	358.8	370.6	382.8
WV	208.3	194.7	205.8	207.7	215.2	220.6	233.8	243.9	244.7	227.1
WI	450.3	467.4	486.9	495.0	510.7	518.4	531.5	540.1	542.9	547.9
WY	42.3	44.0	47.6	48.7	51.5	57.7	60.4	62.5	65.1	71.5
Total	23,894.3	24,842.1	25,716.4	26,303.3	27,259.9	27,665.1	28,378.2	28,669.4	28,943.2	28,775.2

Table 10
State Tax-Paid Cigarette Sales
(in Millions of Packs)
(During Fiscal Years Ending June 30)

State	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989
AL	464.2	465.2	466.5	458.6	450.9	462.8	467.7	465.2	463.8	440.1
AK	54.4	57.6	61.1	64.3	66.8	67.4	65.2	59.4	43.6	50.8
AZ	310.7	309.3	317.2	317.9	323.4	332.8	341.8	345.0	351.7	343.8
AR	287.3	294.2	292.6	293.2	289.3	299.1	297.7	293.6	294.1	288.1
CA	2,727.7	2,806.3	2,792.0	2,739.4	2,655.3	2,654.0	2,612.1	2,568.8	2,516.1	2,352.5
CO	363.1	386.6	387.1	381.6	381.1	362.5	353.7	334.9	316.6	299.1
CT	367.4	361.7	359.4	359.8	352.4	349.8	344.2	346.3	339.8	328.4
DE	87.6	90.8	92.2	90.0	87.6	88.9	88.4	87.6	88.1	86.1
DC	85.1	84.1	83.3	78.6	77.0	75.5	73.1	70.2	65.7	63.1
FL	1,231.7	1,293.4	1,341.8	1,328.5	1,348.9	1,387.0	1,407.5	1,430.6	1,453.1	1,423.1
GA	685.6	719.8	731.4	725.1	729.7	758.7	770.2	774.8	781.3	754.1
HI	81.8	82.6	76.2	79.5	78.2	73.4	64.5	58.6	60.5	63.4
ID	104.2	107.7	106.9	107.4	104.0	102.4	97.3	97.8	87.4	80.4
IL	1,517.8	1,518.5	1,497.8	1,463.9	1,427.2	1,404.7	1,361.9	1,275.3	1,254.2	1,220.6
IN	793.4	815.3	807.7	782.4	761.7	751.5	757.6	748.7	746.3	741.8
IA	361.8	387.2	336.8	335.7	326.3	321.9	300.9	297.6	286.7	268.8
KS	301.2	312.0	311.8	307.2	295.7	283.3	267.7	259.9	257.6	242.2
KY	759.2	767.6	771.3	737.6	687.4	687.4	670.5	648.2	635.0	647.5
LA	579.1	605.4	619.7	583.0	576.3	562.4	543.2	528.2	501.0	462.9
ME	154.9	156.2	158.1	153.4	156.4	149.0	138.5	146.9	149.0	147.5
MD	545.7	578.1	559.8	546.7	530.3	534.0	535.1	529.1	524.9	508.6
MA	695.3	706.8	706.3	692.4	668.7	680.3	674.4	665.4	657.3	616.6
MI	1,295.2	1,291.1	1,263.7	1,168.7	1,170.6	1,161.9	1,151.5	1,124.4	1,122.0	1,088.6
MN	477.8	492.4	488.9	467.7	461.8	472.5	439.4	459.6	404.1	399.5
MS	305.5	315.8	318.4	311.9	303.3	302.9	295.8	291.3	291.7	288.8
MO	691.8	690.9	690.2	663.8	648.9	652.0	648.6	655.8	659.2	639.3
MT	95.9	95.3	97.1	91.1	90.6	85.7	80.9	76.7	72.5	70.7
NE	183.0	183.7	184.7	175.8	172.6	170.2	165.7	164.4	150.2	151.0
NV	124.8	134.7	139.5	140.2	123.6	135.0	132.6	139.0	145.7	147.5
NH	219.8	226.0	224.5	221.5	209.6	197.4	195.4	195.2	191.3	188.4
NJ	911.2	941.5	934.9	902.5	881.7	881.6	873.4	850.0	833.1	799.5
NM	127.4	133.9	129.5	130.8	126.0	127.7	127.7	121.4	118.5	114.5
NY	2,251.6	2,283.9	2,261.2	2,200.7	2,115.8	2,075.9	2,025.5	1,955.7	1,908.3	1,804.1
NC	1,053.0	1,053.4	1,065.4	1,021.5	983.0	971.3	965.7	948.6	943.6	912.9
ND	81.3	82.1	83.4	80.1	75.2	71.4	68.4	64.6	60.5	57.7
OH	1,432.4	1,433.4	1,444.6	1,403.0	1,369.0	1,369.9	1,358.6	1,350.1	1,326.1	1,292.0
OK	409.4	434.6	455.6	444.8	428.5	416.0	394.6	379.7	346.4	323.3
OR	370.3	376.7	358.7	330.0	315.7	319.3	300.8	295.0	296.3	293.6
PA	1,454.5	1,485.5	1,463.8	1,486.6	1,374.3	1,385.6	1,351.4	1,328.7	1,287.9	1,290.2
RI	138.7	143.2	139.4	130.1	130.6	128.4	132.0	120.6	136.6	120.2
SC	405.6	424.6	430.7	419.9	419.9	420.3	423.7	429.9	430.2	429.8
SD	79.0	79.8	77.5	75.9	74.6	74.4	68.8	68.9	66.3	63.1
TN	571.2	592.9	606.2	600.1	590.3	612.3	612.9	625.8	613.7	617.0
TX	1,736.0	1,835.4	1,937.8	1,931.8	1,863.2	1,873.3	1,845.9	1,734.1	1,630.1	1,598.0
UT	102.3	113.3	111.8	107.2	108.9	111.8	107.7	115.0	94.2	98.0
VT	79.7	83.7	83.7	79.3	76.3	77.0	70.2	69.0	70.8	67.2
VA	774.0	801.4	800.1	794.7	764.0	766.0	774.8	769.3	769.7	740.6
WA	398.0	465.3	449.7	434.6	418.0	423.5	415.4	403.3	401.3	398.5
WV	229.7	235.0	233.9	225.3	220.9	215.2	217.0	211.5	211.2	199.6
WI	555.1	564.3	548.2	506.7	503.5	512.2	503.6	510.6	496.2	488.6
WY	71.1	76.8	77.6	70.9	66.7	64.7	63.4	57.0	57.2	54.6
Total	29,184.3	29,979.9	29,978.1	29,243.4	28,461.7	28,464.2	28,044.2	27,547.3	27,026.7	26,165.9

Table 10
State Tax-Paid Cigarette Sales
(in Millions of Packs)
(During Fiscal Years Ending June 30)

State	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999
AL	452.4	437.8	442.5	440.1	437.8	430.9	429.9	448.2	453.8	435.1
AK	53.9	56.5	54.7	52.8	53.6	54.3	54.9	49.6	47.7	42.9
AZ	315.7	303.8	295.3	300.5	302.2	309.9	295.9	286.2	292.2	281.1
AR	275.5	275.6	297.1	268.4	258.2	275.4	272.9	272.9	274.9	264.5
CA	2,222.3	2,084.3	2,049.6	1,923.4	1,812.2	1,790.7	1,741.9	1,716.1	1,668.4	1,523.0
CO	294.5	299.4	293.2	294.3	300.1	308.7	308.7	310.7	310.5	309.9
CT	298.7	286.2	275.9	261.1	253.7	259.5	248.8	248.4	247.2	240.0
DE	83.2	79.9	80.7	83.3	86.2	89.4	91.4	90.0	96.3	102.2
DC	52.4	49.6	49.9	41.1	32.3	33.3	31.7	29.5	27.6	26.9
FL	1,376.6	1,297.4	1,268.1	1,279.2	1,263.1	1,320.3	1,295.2	1,339.6	1,320.7	1,292.7
GA	732.9	722.2	719.2	719.4	723.4	700.7	732.6	739.9	738.6	726.6
HI	54.0	61.3	57.5	58.7	50.3*	54.0	61.1	58.1	42.0	38.6
ID	92.4	86.2	85.8	87.4	95.2	87.2	84.6	89.2	93.8	90.9
IL	1,098.9	1,099.8	1,085.3	1,083.4	986.9	989.6	963.6	942.6	951.6	858.8
IN	718.7	707.9	712.6	704.5	717.4	777.6	780.6	790.2	794.0	781.6
IA	271.5	268.9	263.6	256.2	259.4	262.5	266.4	267.7	268.0	261.6
KS	236.8	228.6	224.2	223.9	223.4	229.6	227.2	229.3	225.2	216.2
KY	688.6	628.3	617.9	618.1	630.1	665.6	687.7	725.6	665.2	646.2
LA	453.3	451.0	456.5	446.8	446.2	455.2	462.0	458.3	449.1	439.6
ME	141.5	143.7	142.1	134.3	126.7	126.8	123.7	125.7	117.5	106.2
MD	479.6	472.7	444.2	400.2	397.3	389.2	377.5	368.7	365.0	363.5
MA	587.1	568.8	546.6	508.2	465.8	464.5	451.6	406.1	387.2	369.4
MI	1,068.3	1,028.7	1,003.1	992.9	1,059.2	786.2	788.8	724.9	707.2	798.5
MN	392.5	380.2	369.7	359.9	371.5	382.0	374.8	391.6	387.6	378.3
MS	271.6	271.8	267.6	271.5	274.7	284.1	286.9	288.6	290.7	283.8
MO	620.1	616.6	629.4	625.6	619.2	652.0	657.8	646.6	643.4	637.5
MT	69.5	66.0	69.0	68.5	70.6	75.7	75.4	78.1	78.3	72.6
NE	144.7	145.9	143.1	143.8	136.3	142.7	140.3	141.3	136.4	143.5
NV	146.9	143.6	136.8	134.4	136.9	142.7	150.4	153.2	164.2	174.2
NH	171.7	163.1	162.0	167.8	175.8	179.1	180.6	202.6	201.9	201.4
NJ	763.9	673.6	672.8	644.1	637.4	640.2	627.0	614.8	579.8	511.8
NM	108.8	107.3	109.6	105.9	106.5	108.8	109.9	105.9	107.2	103.3
NY	1,689.9	1,561.3	1,489.1	1,413.5	1,300.9	1,285.4	1,197.6	1,173.6	1,180.2	1,140.8
NC	876.1	880.0	861.9	867.9	763.7**	873.3	924.5	919.5	922.5	839.8
ND	52.9	54.1	47.3	52.8	51.4	51.2	51.6	49.9	50.9	47.9
OH	1,258.3	1,230.0	1,220.3	1,182.8	1,185.3	1,242.5	1,197.2	1,213.8	1,188.7	1,163.8
OK	293.3	275.9	271.1	271.1	331.0***	354.9	362.5	369.0	370.4	369.7
OR	282.4	286.5	290.8	282.5	281.2	289.5	294.3	286.7	269.9	259.1
PA	1,219.8	1,220.6	1,146.0	1,128.5	1,141.4	1,152	1,125.7	1,120.1	1,110.8	1,095.1
RI	101.1	104.5	101.0	94.9	93.0	91.6	87.1	89.1	87.8	85.8
SC	416.3	427.9	397.8	405.7	399.9	399.9	378.1	460.6	469.5	411.2
SD	63.8	64.0	64.8	63.8	66.5	70.8	66.8	65.0	64.6	61.6
TN	602.6	591.8	593.6	592.5	589.3	641.1	621.9	632.8	636.8	620.7
TX	1,449.0	1,363.9	1,324.9	1,396.6	1,373.8	1,365.1	1,387.9	1,389.2	1,399.3	1,314.7
UT	91.7	93.0	95.7	97.7	98.7	97.4	104.4	114.0	84.7	90.4
VT	69.2	68.6	71.9	66.6	68.8	71.3	59.7	57.5	57.1	55.4
VA	719.2	683.4	677.9	660.2	674.3	695.7	689.5	721.2	704.6	687.8
WA	385.9	387.8	399.8	391.5	363.8	355.9	313.1	307.5	312.2	309.1
WV	199.8	198.1	174.4	203.4	185.9	210.4	205.6	209.1	209.2	204.1
WI	463.2	469.1	472.9	448.1	466.8	475.0	471.0	474.4	457.9	443.4
WY	47.5	48.9	49.8	48.7	50.3	53.7	52.9	52.3	49.5	50.3
Total	24,994.3	24,221.2	23,783.2	23,368.5	22,995.6	23,245.2	22,973.1	23,045.5	22,755.5	21,972.8

*Due to conversion to new tax system, FY 1994 OTP sales share was distorted. Figure above estimated on basis of more normal 1994 cigarette share of tobacco revenues.

**North Carolina sales are significantly lower in FY 1994 due to shift to new tax system. Abnormally large refunds and other accounting changes make sales appear smaller.

***Oklahoma tax reported sales were significantly higher in FY 1994 due to new tax on tribal sales.

Table 10
State Tax-Paid Cigarette Sales
(in Millions of Packs)
(During Fiscal Years Ending June 30)

State	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
AL	428.3	402.3	378.5	366.8	395.6	372.8	379.8	369.0	361.1	352.3
AK	43.1	40.9	40.4	40.4	41.3	39.6	36.2	35.5	32.1	31.4
AZ	280.7	277.4	276.1	256.0	237.4	242.7	250.9	231.1	201.3	185.7
AR	261.6	271.8	234.8	246.6	219.6	225.8	226.1	220.4	218.4	207.3
CA	1,352.7	1,287.6	1,234.9	1,196.1	1,184.0	1,187.2	1,190.0	1,157.9	1,107.0	1,057.1
CO	304.1	302.9	292.6	281.7	276.2	266.4	247.8	242.9	235.4	227.4
CT	234.4	234.0	227.4	204.4	185.1	179.8	178.6	176.9	166.0	160.7
DE	108.0	110.8	113.4	146.7	143.9	148.4	154.9	158.1	115.3	107.2
DC	26.2	25.1	25.4	26.1	21.6	20.7	23.2	22.2	22.8	19.8
FL	1,256.9	1,255.8	1,277.3	1,258.2	1,262.5	1,309.3	1,279.8	1,265.1	1,238.5	1,293.1***
GA	705.6	703.6	666.2	696.5	591.5	625.8	619.1	605.5	588.2	569.2
HI	40.0	51.8	62.6	62.7	59.6	59.4	61.2	56.1	56.5	52.9
ID	90.2	86.3	83.6	85.5	83.0	81.3	84.1	85.9	83.8	79.8
IL	843.0	833.9	885.2	641.3	759.6*	663.2	656.9	624.2	616.1	582.9
IN	758.7	737.9	742.1	617.9	605.1	598.1	618.9	645.7	518.6	503.2
IA	257.8	253.0	249.7	249.7	246.4	247.6	253.0	227.6	172.1	161.7
KS	213.0	209.9	208.8	163.7	153.5	150.1	151.9	146.6	143.4	137.5
KY	624.1	616.8	572.5	714.5	718.3	753.1	606.2	597.0	601.9	539.6
LA	461.5	371.5	433.3	370.3	384.7	410.2	349.9	371.6	377.4	364.5
ME	104.4	103.6	102.4	96.0	94.5	94.0	85.6	77.4	72.7	68.8
MD	304.2	307.8	301.0	266.1	269.3	271.1	274.1	271.0	243.0	199.7
MA	361.1	347.8	354.0	303.2	280.5	273.9	282.5	277.1	277.9	224.7
MI	809.7	787.0	780.1	722.8	690.0	585.1	571.6	555.6	528.0	505.8
MN	367.1	365.0	352.8	356.5	369.2**	334.7	285.5	273.7	264.8	254.3
MS	273.6	267.0	261.5	260.5	254.7	257.5	269.3	258.3	273.1	263.1
MO	630.4	603.0	558.3	599.1	598.8	595.8	609.7	588.1	588.6	574.9
MT	71.8	67.5	67.3	64.9	62.4	58.8	48.3	49.7	50.3	48.1
NE	132.2	119.4	132.4	117.2	107.5	106.6	104.7	106.2	112.1	106.6
NV	174.3	180.9	173.1	182.3	156.6	162.7	165.3	163.5	158.8	139.2
NH	180.4	168.2	165.7	184.2	191.1	180.1	177.5	173.1	149.3	153.4
NJ	491.5	485.8	495.2	408.1	371.3	325.3	328.6	298.5	297.0	282.7
NM	100.0	97.7	95.4	97.9	66.3	67.6	68.2	67.7	67.0	64.8
NY	1,048.7	910.7	884.4	670.7	647.6	624.4	623.8	622.7	607.8	482.7
NC	847.6	806.1	806.6	799.7	803.9	801.0	778.2	693.7	668.0	642.1
ND	48.0	45.0	43.4	41.7	41.7	42.0	46.9	48.2	47.3	46.8
OH	1,130.3	1,135.8	1,101.0	1,026.0	982.5	1,018.7	808.4	778.2	742.3	707.3
OK	367.4	373.0	352.8	356.5	356.7	345.8	309.4	307.2	313.8	287.6
OR	244.6	234.6	231.3	211.5	196.5	191.2	199.0	205.2	188.9	183.4
PA	1,072.6	1,065.4	1,067.4	917.7	852.5	778.7	775.2	756.3	763.7	737.4
RI	82.9	83.3	79.1	71.2	65.7	53.4	50.9	48.3	46.1	46.9
SC	401.0	387.6	396.2	388.6	382.3	394.4	410.4	394.1	392.9	380.8
SD	58.3	58.9	57.1	55.4	53.0	53.0	53.7	45.7	39.4	40.0
TN	615.2	588.9	593.6	535.2	563.7	571.7	588.8	648.4	428.0	478.7
TX	1,394.6	1,294.7	1,244.3	1,256.3	1,234.6	1,244.7	1,240.4	1,159.1	1,049.9	1,029.0
UT	89.8	86.3	91.0	82.8	80.3	81.4	85.3	83.8	82.8	75.4
VT	54.8	57.4	57.0	47.7	42.8	39.7	39.8	34.0	32.0	30.4
VA	676.7	666.3	662.1	686.3	719.6	617.0	597.2	581.3	567.5	570.4
WA	309.2	295.8	269.5	240.3	231.1	231.6	212.0	207.1	206.6	197.3
WV	198.6	197.9	199.5	220.2	188.3	185.7	203.9	201.0	204.4	210.1
WI	426.5	419.4	408.3	387.6	384.5	388.4	397.9	390.8	376.1	313.7
WY	47.5	45.9	46.1	57.1	23.8	38.6	40.1	42.7	41.3	40.8
Total	21,405.0	20,727.2	20,434.9	19,336.3	18,921.9	18,590.4	18,100.8	17,647.2	16,737.0	16,020.4

*IL packs reflect 13 or more months of activity due to conversion to new tax system.

**MN includes June 2004 accelerated payment.

***Without tribal sales this figure would be 1,258.7 (millions of packs). These sales to be phased out by 2010.

Table 10
State Tax-Paid Cigarette Sales in Millions of Packs
(During Fiscal Years Ending June 30)

State	2010	2011	2012	2013	2014
AL	336.8	326.9	322.8	311.1	298.5
AK	30.6	30.7	29.8	28.5	27.3
AZ*	163.7	172.9	162.1	159.6	152.4
AR	182.8	178.3	177.7	169.6	160.9
CA	971.9	968.5	951.0	906.6	870.7
CO	208.2	204.4	207.7	198.9	193.1
CT	143.7	129.7	120.1	112.6	108.1
DE	84.1	78.7	77.0	70.7	65.9
DC	13.9	14.5	12.4	11.8	10.4
FL	927.7	934.1	875.0	856.3	828.6
GA	544.0	526.1	520.8	494.5	489.2
HI	46.9	44.7	40.9	37.5	35.7
ID	71.8	71.3	69.0	68.8	65.8
IL	569.6	581.8	598.2	408.2	433.4
IN	460.8	451.0	430.2	437.5	418.0
IA	154.3	149.6	148.9	149.1	145.7
KS	127.4	117.4	123.4	118.2	114.2
KY	477.4	450.0	437.3	409.7	391.2
LA	333.5	357.2	329.4	337.2	301.3
ME	69.8	67.9	64.9	64.4	62.9
MD	199.6	199.5	200.8	191.7	187.4
MA	222.0	223.7	220.5	213.8	181.6
MI	486.1	458.4	461.2	448.2	439.9
MN	245.0	273.4	202.4	231.9	170.1
MS	207.4	201.6	198.2	190.8	183.1
MO	552.8	545.6	537.4	526.6	499.1
MT	46.2	45.0	45.5	44.5	43.7
NE	98.8	97.7	96.8	95.0	88.4
NV	127.0	123.3	117.5	119.1	116.2
NH	128.6	122.2	123.8	118.4	119.9
NJ	271.1	285.6	279.0	271.5	261.0
NM	61.0	56.2	55.6	55.1	51.2
NY	471.3	354.4	351.1	325.9	303.3
NC	577.3	580.8	585.8	560.6	558.2
ND	44.9	46.4	51.0	50.8	54.8
OH	684.1	655.3	643.4	631.4	617.3
OK	262.5	266.2	270.4	256.3	247.6
OR	171.1	180.0	173.0	168.8	162.6
PA	719.0	715.9	701.3	673.7	648.9
RI	39.1	38.3	37.6	37.0	38.6
SC	385.5	323.5	289.7	292.9	281.4
SD	39.5	35.7	35.3	35.6	35.8
TN	457.2	454.9	437.2	427.6	406.9
TX	947.8	973.5	943.5	943.0	891.3
UT	74.4	61.5	64.8	61.2	56.6
VT	29.7	30.5	28.6	26.3	25.3
VA	543.3	536.7	585.9	568.2	553.8
WA	170.6	146.1	138.7	134.8	129.9
WV	205.6	199.9	194.8	191.4	180.6
WI	273.6	241.7	234.9	227.4	228.9
WY	35.8	39.8	34.9	35.0	32.9
Total	14,696.8	14,369.3	14,038.9	13,505.4	12,969.5

*An additional \$42,378,433 in gross taxes was assessed on 42,378,433 packs of cigarettes for Native American sales.

Table 11
Tax-Paid Per Capita Sales in Number of Packs
(During Fiscal Years Ending June 30)

State	1950	1951	1952	1953	1954	1955	1956	1957	1958	1959
AL	77.9	75.0	81.1	81.8	78.3	77.3	81.1	82.3	84.4	89.2
AK	—	—	—	—	—	—	—	—	—	102.8
AZ	117.1	114.2	125.6	122.7	112.3	112.0	107.3	114.8	116.2	120.8
AR	67.5	64.9	62.0	66.6	66.0	65.2	75.9	74.4	74.4	83.4
CA	—	—	—	—	—	—	—	—	—	—
CO	—	—	—	—	—	—	—	—	—	—
CT	133.4	137.7	146.3	151.1	144.3	135.4	141.9	144.3	145.7	149.2
DE	166.0	169.4	167.4	172.6	155.6	137.4	139.8	139.9	141.9	152.3
DC	176.4	178.3	178.5	172.2	150.2	139.1	132.3	141.7	145.6	173.2
FL	127.8	124.2	127.5	128.7	122.8	124.8	127.0	130.2	131.8	134.2
GA	75.9	76.7	90.7	92.1	90.2	92.0	84.6	86.8	87.0	91.3
HI	—	—	—	—	—	—	—	—	—	—
ID	101.2	98.6	99.0	104.2	95.2	94.4	91.4	93.5	93.6	99.4
IL	115.8	112.5	117.5	123.7	121.9	117.9	122.4	126.3	128.7	132.6
IN	117.4	117.1	117.0	119.6	115.8	111.7	114.5	115.3	116.9	121.6
IA	102.4	101.1	100.4	101.3	95.9	92.8	91.9	94.1	97.2	108.3
KS	97.2	94.6	99.7	102.8	98.0	95.8	96.9	95.9	98.9	104.3
KY	96.9	97.1	106.6	108.5	106.7	93.1	100.5	105.1	104.4	114.9
LA	85.5	83.4	81.9	88.1	86.3	86.3	91.7	95.6	97.3	101.4
ME	134.5	128.6	133.7	138.0	133.7	133.3	128.3	128.0	129.7	135.5
MD	—	—	—	—	—	—	—	—	—	124.2
MA	109.2	126.4	121.4	125.2	118.9	117.0	121.2	124.3	126.6	128.4
MI	120.3	122.2	125.1	130.5	127.6	120.5	122.4	123.0	119.2	122.8
MN	100.4	97.3	100.3	100.7	96.9	94.4	96.2	97.4	100.9	107.3
MS	76.4	78.3	78.8	76.8	77.1	73.7	71.7	73.7	75.7	80.0
MO	—	—	—	—	—	—	119.6	117.3	120.4	129.8
MT	133.5	117.5	123.6	129.7	121.1	118.6	123.9	119.3	100.6	113.7
NE	105.2	103.5	106.5	108.2	103.0	101.0	100.6	99.1	100.5	107.2
NV	176.4	176.7	184.1	202.3	185.3	184.7	175.4	165.2	172.4	188.3
NH	178.4	188.8	184.0	179.1	167.0	162.7	167.9	166.5	173.6	193.2
NJ	131.7	134.0	136.9	138.6	135.0	130.7	130.9	126.1	129.5	134.8
NM	93.7	93.9	91.4	95.2	94.0	92.3	89.4	86.1	94.0	98.6
NY	140.0	136.0	138.8	140.1	133.6	129.7	132.5	133.6	138.6	143.1
NC	—	—	—	—	—	—	—	—	—	—
ND	94.9	82.6	87.0	87.0	80.1	79.4	79.5	81.9	88.1	94.5
OH	119.6	125.6	131.5	134.9	125.9	117.5	121.7	124.2	125.1	126.4
OK	93.5	89.3	93.0	97.2	96.2	94.4	97.0	96.4	99.5	106.8
OR	—	—	—	—	—	—	—	—	—	—
PA	109.2	111.7	111.4	113.0	109.0	103.8	105.5	107.8	111.9	116.8
RI	140.0	149.6	156.1	160.0	150.1	142.0	144.1	142.1	144.5	139.1
SC	93.5	70.9	87.3	91.1	83.9	81.3	81.9	81.2	84.3	91.0
SD	100.5	95.2	94.5	96.9	93.7	91.2	89.5	88.0	94.7	102.4
TN	85.2	84.4	78.9	82.1	81.2	81.5	82.4	85.3	86.7	93.8
TX	123.1	111.8	114.1	116.2	109.9	109.3	101.3	104.0	106.7	110.5
UT	71.6	72.0	72.3	72.3	66.4	61.9	62.5	62.8	63.0	66.7
VT	131.1	123.7	131.5	134.1	126.0	122.2	125.2	129.3	124.9	136.8
VA	—	—	—	—	—	—	—	—	—	—
WA	93.3	110.9	113.3	115.1	110.9	106.9	104.5	102.5	101.9	105.9
WV	118.0	127.1	99.3	96.3	90.9	80.8	92.6	95.0	99.0	101.7
WI	106.8	103.5	106.3	107.8	103.6	101.1	99.8	103.0	101.1	107.8
WY	—	—	141.6	143.6	139.3	133.8	128.3	123.7	121.1	129.8
All Taxing States										
Weighted Average*	110.0	111.9	113.7	116.2	111.9	108.3	108.3	112.4	114.5	119.7
Median	106.8	111.7	112.4	114.1	109.5	105.4	104.5	105.1	104.4	113.7
National**	119.5	121.7	125.1	126.8	119.0	116.1	117.3	119.9	121.9	127.2

*Data for individual states are based on the total number of packages taxed. The population figures used for the states are Census Bureau estimates as of July 1 of the respective fiscal years.

**Figures prior to 1960 are based upon federal dollar collections; from 1960 on figures shown are based upon "taxable removals."

Table 11
Tax-Paid Per Capita Sales in Number of Packs
(During Fiscal Years Ending June 30)

State	1960	1961	1962	1963	1964	1965	1966	1967	1968	1969
AL	87.2	92.3	92.7	93.9	95.4	98.5	96.4	95.5	88.4	90.1
AK	111.8	132.7	111.7	106.9	106.9	104.2	128.4	112.5	117.2	121.2
AZ	127.7	129.8	130.1	125.0	121.0	123.2	113.9	117.1	115.6	113.8
AR	89.2	94.1	99.2	103.4	102.6	100.3	98.9	102.9	104.0	102.9
CA	142.0	142.4	141.5	142.0	138.3	140.0	136.8	135.8	124.3	123.9
CO	—	—	—	—	—	131.5	123.2	123.5	126.4	124.6
CT	153.7	160.1	152.3	156.2	143.5	147.0	144.5	145.6	143.2	144.7
DE	159.9	172.2	175.8	165.8	170.9	170.8	161.3	158.2	164.8	175.5
DC	186.7	215.1	236.3	246.4	235.3	246.5	295.9	249.8	224.3	212.2
FL	138.9	141.1	140.3	137.5	125.5	131.1	131.3	132.8	129.3	121.2
GA	101.2	107.5	106.2	108.3	107.6	103.8	104.8	106.7	105.0	108.6
HI	71.3	78.6	80.1	76.7	76.1	83.4	57.2	72.7	75.7	77.8
ID	100.2	102.3	99.1	97.0	90.1	95.2	94.5	98.3	99.1	100.6
IL	134.6	138.1	140.6	145.5	144.5	145.5	144.2	141.8	132.6	130.4
IN	128.8	131.7	134.3	138.5	134.3	135.3	132.1	134.8	134.3	132.9
IA	107.6	111.3	113.3	114.9	109.7	116.0	108.2	113.7	109.2	107.9
KS	106.7	110.1	113.9	115.8	111.2	107.8	101.7	101.2	100.1	102.6
KY	113.6	121.2	121.4	126.3	127.0	128.7	134.0	139.3	142.8	146.3
LA	108.3	109.5	109.7	114.0	114.0	117.5	119.7	120.0	117.3	115.9
ME	141.8	145.9	139.3	138.4	137.4	139.1	135.1	136.0	135.6	135.2
MD	125.6	122.9	120.0	122.7	122.2	121.0	121.0	121.7	121.7	122.3
MA	131.1	136.0	138.2	142.2	138.7	136.5	131.6	130.2	128.0	129.7
MI	125.6	127.1	128.2	126.7	125.0	131.8	134.5	134.4	134.2	133.4
MN	106.6	115.6	104.7	112.6	104.7	109.2	110.7	114.4	113.7	112.3
MS	84.0	86.6	89.6	83.9	86.1	83.5	86.9	88.1	89.0	91.0
MO	134.0	138.3	129.3	133.2	130.0	130.2	139.3	138.3	137.3	137.2
MT	115.7	119.1	119.8	118.9	112.8	118.0	114.9	118.0	116.1	117.4
NE	111.9	119.4	119.4	118.5	106.3	110.5	106.1	110.0	109.5	108.4
NV	199.3	207.9	208.8	212.7	206.3	192.7	184.0	175.8	189.7	198.6
NH	190.2	210.2	219.2	221.4	223.9	233.8	287.6	297.9	264.0	248.5
NJ	141.1	142.7	139.9	141.4	135.6	138.0	144.9	131.1	130.2	121.2
NM	105.0	105.0	94.9	92.5	89.9	96.3	96.5	95.5	99.9	87.0
NY	145.0	147.6	149.7	146.9	141.2	138.5	122.4	123.2	124.9	122.4
NC	—	—	—	—	—	—	—	—	—	—
ND	97.6	99.7	100.2	103.3	102.0	103.2	99.5	96.3	97.0	96.9
OH	127.1	129.6	131.9	130.4	129.4	134.8	135.5	136.4	129.8	128.8
OK	112.9	118.9	112.4	113.4	111.5	115.6	115.9	117.9	113.0	108.7
OR	—	—	—	—	—	—	—	165.1	162.0	160.1
PA	119.2	120.6	123.5	128.3	117.4	120.4	122.9	125.5	117.1	114.7
RI	143.3	143.7	145.3	144.6	140.3	133.2	140.2	144.5	142.9	117.8
SC	86.7	88.7	89.9	88.2	89.7	90.1	93.4	95.1	95.7	104.2
SD	101.0	107.5	110.8	106.0	99.4	98.7	98.8	99.6	100.4	102.5
TN	98.7	104.8	108.3	110.3	105.5	108.1	109.9	111.5	109.2	107.3
TX	105.3	112.6	114.6	113.4	110.7	120.5	106.1	109.0	108.4	111.3
UT	69.0	71.2	71.3	72.0	62.3	65.0	65.7	64.3	64.3	65.6
VT	122.8	129.5	130.4	133.5	129.1	122.9	130.4	127.4	128.8	134.6
VA	—	120.0	124.1	122.8	118.5	123.3	120.2	120.9	122.8	123.9
WA	103.4	103.8	101.7	99.1	95.4	98.3	86.9	99.7	101.5	100.2
WV	106.0	107.4	109.3	111.8	109.0	110.5	111.2	113.6	119.8	112.1
WI	112.8	115.5	110.8	110.4	106.2	109.4	106.3	108.3	111.4	111.5
WY	129.5	140.6	137.9	125.6	134.0	137.6	133.3	137.4	136.5	135.7
All Taxing States										
Weighted Average*	123.8	127.6	127.5	128.3	124.3	126.8	124.5	125.3	122.3	121.1
Median	113.6	120.3	119.9	120.8	115.7	120.5	120.2	120.4	118.6	117.6
National**	132.3	133.2	133.4	135.4	131.3	135.1	133.1	134.0	132.0	130.2

*Data for individual states are based on the total number of packages taxed. The population figures used for the states are Census Bureau estimates as of July 1 of the respective fiscal years.

**Figures prior to 1960 are based upon federal dollar collections; from 1960 on figures shown are based upon "taxable removals."

Table 11
Tax-Paid Per Capita Sales in Number of Packs
(During Fiscal Years Ending June 30)

State	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979
AL	89.8	95.4	101.1	102.9	108.2	111.7	116.2	117.1	123.0	121.4
AK	121.3	123.0	130.0	125.8	130.4	150.4	164.8	159.3	143.6	138.1
AZ	115.2	109.6	125.0	128.3	133.1	121.8	122.3	121.7	124.7	124.6
AR	100.3	104.1	103.9	108.0	109.7	114.8	119.1	122.6	127.3	126.5
CA	123.0	121.0	123.5	124.4	126.7	127.1	128.0	126.4	126.1	121.9
CO	124.8	125.5	134.3	137.9	132.8	131.0	134.2	132.0	129.2	131.5
CT	120.0	117.6	110.8	109.3	112.4	110.2	113.4	117.3	117.5	117.4
DE	155.0	161.1	156.3	154.7	151.3	147.6	153.0	153.3	155.5	150.2
DC	200.4	213.0	220.6	209.4	182.7	176.5	167.7	136.7	130.3	128.5
FL	123.6	123.0	126.0	132.6	136.0	131.9	130.3	133.1	133.4	135.4
GA	109.9	115.7	117.0	119.8	123.7	122.9	125.9	127.9	130.6	131.0
HI	82.1	85.0	81.6	79.2	89.3	92.4	99.4	95.1	93.2	88.8
ID	102.4	108.5	126.1	121.8	125.6	123.3	125.1	125.0	122.8	117.5
IL	124.8	125.6	126.6	124.4	131.9	131.8	134.4	134.0	136.7	135.3
IN	134.6	139.3	149.2	156.0	159.6	162.4	166.6	173.0	150.9	148.9
IA	108.5	108.4	109.4	110.6	116.1	120.5	124.4	125.5	127.1	124.2
KS	114.0	102.8	111.0	115.2	118.6	123.4	127.7	127.9	127.1	126.4
KY	155.8	163.5	179.4	201.9	212.4	223.0	230.9	229.4	224.7	214.9
LA	115.9	119.8	125.3	126.7	129.9	133.6	139.6	140.0	142.7	140.1
ME	128.5	133.2	136.5	138.0	142.1	140.7	144.9	145.6	143.9	138.5
MD	123.5	126.7	133.2	137.3	144.8	146.1	137.1	135.7	134.1	131.9
MA	124.3	121.4	117.9	121.2	124.3	126.1	116.9	118.9	120.5	118.2
MI	128.6	126.1	131.4	133.7	138.8	136.8	138.0	140.3	141.8	140.9
MN	104.3	116.4	96.8	106.8	110.6	111.5	116.7	117.2	118.9	118.3
MS	93.4	105.4	112.1	115.0	117.1	116.8	120.9	122.1	124.9	123.9
MO	121.3	127.6	130.0	132.1	135.4	135.6	139.5	140.8	141.8	140.2
MT	111.2	115.6	122.2	119.9	121.9	123.7	124.9	127.0	127.2	120.3
NE	108.1	108.6	104.9	106.6	110.5	114.1	118.1	117.7	117.4	116.1
NV	189.5	190.5	198.6	201.5	204.7	205.2	201.4	190.8	187.0	183.3
NH	265.7	278.0	296.2	279.0	269.8	269.1	290.5	278.8	269.6	254.6
NJ	120.7	125.1	128.4	120.2	121.4	122.3	122.4	122.8	123.9	123.8
NM	90.0	92.6	99.3	98.9	100.3	103.1	102.4	102.4	103.1	101.0
NY	119.0	123.3	119.9	118.7	121.6	123.9	124.6	125.5	126.4	124.4
NC	172.4	187.6	214.1	226.5	227.3	226.0	230.2	217.0	205.5	197.3
ND	93.8	98.5	103.8	108.7	110.5	117.9	125.4	122.2	121.9	121.3
OH	121.6	124.6	124.4	120.5	122.1	122.5	124.6	127.3	131.3	130.9
OK	108.4	115.4	121.7	124.1	130.5	132.9	138.6	140.4	143.6	141.6
OR	157.0	157.9	160.4	155.3	155.8	154.4	156.5	155.6	156.3	150.7
PA	107.3	106.3	109.0	110.7	114.2	114.6	118.8	120.1	122.3	122.6
RI	123.9	123.2	134.4	142.0	146.1	154.7	150.2	148.8	146.8	145.8
SC	103.6	115.0	118.7	125.5	129.7	130.5	136.8	137.2	140.4	135.7
SD	92.7	96.7	103.0	103.5	108.4	113.5	116.7	115.6	116.9	117.4
TN	99.8	106.3	111.5	109.7	114.8	117.4	121.7	124.6	127.3	127.2
TX	106.4	108.9	108.6	110.4	114.7	116.0	121.4	124.2	126.6	126.4
UT	65.5	67.7	71.3	72.7	75.6	75.8	77.9	78.9	79.6	79.1
VT	122.6	124.4	138.0	146.8	151.8	155.5	171.1	169.4	162.4	160.9
VA	124.3	128.4	137.0	143.1	149.6	152.7	158.1	157.7	155.9	151.8
WA	96.7	97.0	88.5	91.0	98.6	99.5	100.3	99.3	101.3	101.4
WV	114.5	111.5	117.5	116.6	119.9	123.2	129.7	133.9	131.6	122.1
WI	106.4	105.4	108.8	109.5	111.8	113.5	115.4	117.2	116.7	117.1
WY	132.2	131.7	140.0	141.2	145.8	160.7	161.5	160.4	160.3	168.6
All Taxing States										
Weighted Average*	118.3	121.9	124.7	126.3	129.9	130.9	133.2	133.6	133.8	132.0
Median	119.0	119.8	123.5	121.8	125.6	123.6	127.7	127.9	129.2	127.2
National**	126.7	132.4	131.6	135.1	141.7	134.9	145.3	138.9	140.9	141.1

*Data for individual states are based on the total number of packages taxed. The population figures used for the states are Census Bureau estimates as of July 1 of the respective fiscal years.

**Figures prior to 1960 are based upon federal dollar collections; from 1960 on figures shown are based upon "taxable removals."

Table 11
Tax-Paid Per Capita Sales in Number of Packs
(During Fiscal Years Ending June 30)

State	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989
AL	123.2	119.6	119.1	116.3	113.0	114.5	116.3	114.0	112.1	105.6
AK	134.0	144.0	148.3	146.9	133.6	128.9	126.3	110.4	80.0	94.4
AZ	126.8	113.8	113.5	111.1	107.1	107.1	107.9	106.1	102.2	96.8
AR	131.8	128.7	127.4	128.0	123.1	125.8	126.0	122.3	121.5	118.3
CA	120.2	118.6	115.4	110.8	104.8	102.8	99.7	97.5	90.1	82.4
CO	131.0	133.8	130.5	125.3	119.7	112.4	109.9	102.4	94.6	88.8
CT	118.0	116.4	114.7	114.1	112.5	111.0	108.5	109.0	104.8	100.6
DE	150.5	152.6	154.1	149.6	144.0	144.5	142.4	141.0	137.1	131.7
DC	129.7	131.9	132.0	124.5	124.6	122.1	117.2	113.0	105.4	101.1
FL	139.0	132.8	131.8	127.6	124.7	124.2	124.7	125.1	119.5	113.8
GA	134.0	131.7	131.2	128.6	126.3	128.8	129.0	129.3	124.1	117.1
HI	89.4	85.6	77.7	80.0	75.7	69.8	61.2	54.7	55.6	57.4
ID	115.2	114.1	111.5	111.3	103.6	100.7	96.7	95.0	84.5	78.4
IL	135.2	133.0	130.7	127.9	124.0	121.6	118.2	109.5	107.6	104.6
IN	146.9	148.5	147.7	143.0	137.8	135.3	137.6	134.0	134.0	132.5
IA	124.6	132.9	116.2	115.6	111.2	109.4	104.1	101.1	100.2	94.4
KS	127.1	132.0	130.9	127.6	121.7	115.7	109.4	105.2	103.2	96.5
KY	215.3	209.7	210.6	201.1	183.2	182.4	179.8	171.2	173.2	171.6
LA	143.8	144.0	143.9	133.7	128.9	125.0	121.2	116.5	110.9	103.6
ME	141.2	138.9	139.5	135.4	135.5	127.9	119.0	125.0	125.0	122.4
MD	131.5	137.1	131.3	128.2	122.5	121.9	121.8	119.3	115.0	109.0
MA	120.5	123.2	122.3	119.8	116.0	117.2	115.8	113.8	111.7	104.4
MI	140.7	139.5	137.3	128.3	128.2	126.6	126.5	122.1	121.1	116.6
MN	117.7	120.8	119.4	113.2	110.8	113.0	104.8	108.8	94.1	92.3
MS	127.0	125.3	125.8	122.3	116.4	115.3	113.2	110.0	109.0	108.3
MO	142.1	140.5	139.7	134.1	130.0	129.2	128.8	128.7	127.4	122.8
MT	122.0	121.1	122.4	113.7	110.1	103.6	97.8	91.7	87.1	86.2
NE	116.3	117.0	117.1	110.8	107.7	105.1	103.1	101.3	92.9	93.8
NV	177.7	171.9	165.1	159.2	136.6	146.7	142.6	147.7	141.9	137.9
NH	247.8	245.4	239.8	232.9	215.1	201.1	195.9	195.1	180.4	172.9
NJ	124.3	127.9	126.3	121.3	117.8	116.9	115.5	111.6	107.8	103.0
NM	102.7	103.0	97.5	96.3	88.9	88.0	88.2	82.3	77.7	74.4
NY	127.6	130.1	128.5	124.6	119.3	115.9	114.0	108.9	106.2	100.1
NC	187.8	179.3	179.0	169.7	160.6	156.3	154.4	150.5	146.0	139.3
ND	123.7	125.7	126.8	119.6	109.4	103.2	99.8	92.3	87.1	84.1
OH	133.5	132.8	134.0	130.0	127.1	126.7	126.3	124.6	122.4	118.6
OK	141.6	143.7	147.0	140.0	128.1	124.2	119.9	113.1	103.6	97.5
OR	146.5	143.1	135.3	124.6	118.0	118.6	112.0	108.9	108.2	106.6
PA	124.0	125.2	123.3	125.3	115.3	115.8	113.9	110.6	107.6	107.1
RI	149.3	151.2	146.3	135.8	136.9	133.4	136.3	124.4	138.0	120.8
SC	138.3	136.1	136.0	131.1	127.0	125.4	126.6	126.6	124.4	122.4
SD	114.7	115.7	113.0	109.8	105.7	104.4	97.0	95.8	91.9	87.4
TN	130.4	129.1	131.4	129.0	125.1	128.7	107.9	130.6	125.3	124.7
TX	129.7	129.0	131.2	126.4	117.2	115.9	113.7	105.8	96.5	94.5
UT	74.8	77.6	73.6	69.0	66.3	66.5	64.4	67.7	55.0	57.0
VT	161.6	163.8	162.3	153.8	144.3	144.5	131.2	128.3	128.7	120.9
VA	148.9	149.9	147.4	144.7	136.8	134.6	135.8	133.0	129.5	122.5
WA	101.4	112.7	106.6	102.4	96.2	96.5	94.2	91.3	88.2	86.1
WV	122.3	120.5	119.8	115.7	111.9	109.1	112.1	107.5	109.1	104.0
WI	117.6	119.9	115.6	106.3	105.6	107.0	105.4	106.0	102.6	100.3
WY	158.1	163.1	157.7	141.2	128.9	125.7	124.8	110.4	114.3	111.4
All Taxing States										
Weighted Average*	132.6	132.4	130.7	128.8	122.7	122.0	119.5	116.8	112.9	108.4
Median	130.4	131.9	130.9	127.0	122.6	121.6	115.8	110.6	108.2	104.4
National**	139.9	139.8	137.9	126.3	121.6	119.6	117.5	114.4	110.0	105.6
Adult Per Capita***				177.7	170.3	162.1	156.6	152.9	147.9	141.7

*Data for individual states are based on the total number of packages taxed. The population figures used for the states are Census Bureau estimates as of July 1 of the respective fiscal years.

**Figures prior to 1960 are based upon federal dollar collections; from 1960 on figures shown are based upon "taxable removals."

***Adult per capita based on Census Bureau estimates of population aged 18 and over.

Table 11
Tax-Paid Per Capita Sales in Number of Packs
(During Fiscal Years Ending June 30)

State	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999
AL	108.6	107.9	109.1	108.5	107.1	102.6	101.4	104.9	106.2	100.7
AK	100.2	101.8	98.5	95.2	94.1	89.5	89.9	81.7	78.6	70.5
AZ	88.9	81.2	79.0	80.3	79.0	77.3	71.4	64.6	66.0	61.7
AR	113.1	116.8	126.0	113.8	108.8	113.0	110.7	108.7	109.5	104.8
CA	77.8	68.7	67.5	63.4	58.6	56.4	54.5	53.8	52.3	47.2
CO	87.4	90.2	88.3	88.6	89.1	85.4	83.1	81.3	81.2	79.6
CT	91.5	86.7	83.6	79.1	76.6	79.3	76.0	75.9	75.5	73.4
DE	127.2	118.8	120.0	123.8	126.1	127.2	128.3	124.1	132.8	139.5
DC	84.1	82.2	82.6	68.0	54.1	57.9	56.0	54.3	50.9	50.8
FL	110.1	98.2	95.9	96.8	93.6	95.4	91.8	93.0	91.7	88.2
GA	113.8	109.6	109.2	109.2	107.8	100.3	102.7	100.6	100.5	97.1
HI	48.9	54.7	51.3	52.4	44.2	45.7	51.6	49.1	35.5	32.5
ID	90.1	85.4	85.1	86.7	93.0	78.2	73.6	75.0	78.9	75.1
IL	94.1	96.1	94.8	94.6	85.7	84.3	81.8	79.6	80.3	72.2
IN	128.3	127.2	128.2	126.8	128.2	135.4	135.1	135.3	135.9	133.3
IA	95.4	97.1	95.2	92.5	93.4	93.0	94.0	93.9	94.0	91.7
KS	94.3	91.8	90.0	89.9	89.1	90.1	88.7	89.2	87.6	83.3
KY	182.5	170.8	167.6	167.6	170.2	175.3	179.0	186.8	171.3	165.3
LA	101.5	107.2	108.5	106.2	105.3	105.7	106.8	105.3	103.2	101.0
ME	117.5	116.1	114.7	108.5	101.6	102.3	100.0	101.1	94.5	85.5
MD	102.8	97.6	91.7	82.6	80.8	77.1	75.0	72.7	72.0	71.4
MA	99.4	93.5	90.5	84.1	77.0	76.9	74.6	66.7	63.6	60.4
MI	114.4	110.3	107.6	106.5	112.9	82.8	82.9	75.6	73.7	81.7
MN	90.7	86.2	83.8	81.6	83.4	84.1	81.7	84.1	83.2	80.7
MS	101.8	105.6	103.9	105.4	106.0	107.5	106.9	106.3	107.0	103.9
MO	119.1	119.9	122.3	121.6	119.4	124.0	124.1	120.6	120.1	118.0
MT	84.7	82.9	86.6	86.0	88.2	90.5	87.3	88.9	89.1	82.6
NE	89.9	92.4	90.6	91.1	85.9	88.5	86.2	85.5	79.7	86.8
NV	137.3	115.5	110.0	108.1	105.2	100.9	99.0	95.6	102.4	103.9
NH	152.4	144.8	143.7	148.9	153.8	158.5	158.0	174.4	173.8	171.7
NJ	98.6	86.7	86.6	82.9	81.6	81.0	79.1	77.0	72.6	63.6
NM	70.8	69.9	71.4	69.0	68.2	67.0	65.7	61.8	62.6	59.7
NY	93.7	86.4	82.4	78.2	71.6	70.5	65.9	64.5	64.9	62.9
NC	133.7	132.7	128.8	129.7	112.7	124.9	129.7	125.6	126.0	113.1
ND	77.1	85.2	74.4	83.0	81.0	80.6	80.8	77.5	79.1	74.7
OH	115.5	113.2	112.3	108.9	108.6	111.7	107.6	108.6	106.4	104.0
OK	88.4	87.8	86.3	86.2	104.8	109.5	110.8	111.8	112.2	111.4
OR	102.5	100.1	101.6	98.7	96.6	94.6	94.3	89.5	84.2	79.9
PA	101.3	102.5	96.2	94.7	95.4	95.4	93.3	92.9	92.1	91.1
RI	101.4	103.6	100.1	94.1	91.9	90.8	87.5	90.0	88.7	86.9
SC	118.6	121.5	112.9	115.2	112.2	109.2	102.9	124.5	126.9	109.4
SD	88.3	91.8	93.0	91.6	94.8	98.6	92.3	88.8	88.3	83.5
TN	121.8	120.6	121.0	120.8	118.8	125.4	119.2	118.9	119.7	115.8
TX	85.6	79.6	77.2	81.3	78.8	75.2	74.6	72.6	73.2	67.8
UT	53.4	53.5	55.0	56.2	55.8	52.0	54.0	57.0	42.3	43.9
VT	124.3	120.9	126.5	117.2	120.3	123.2	102.5	97.7	97.0	94.1
VA	118.9	109.1	108.2	105.4	106.2	106.7	104.6	108.0	105.6	102.1
WA	83.4	78.7	81.1	79.4	72.6	67.4	58.1	55.6	56.4	55.1
WV	104.1	100.1	98.0	111.0	104.2	115.8	112.7	114.5	114.6	112.4
WI	94.1	95.5	96.2	91.2	91.8	93.5	92.1	91.9	88.7	84.4
WY	96.9	109.1	110.8	108.4	111.2	115.0	110.3	108.8	102.9	104.8

All Taxing States

Weighted Average*	104.4	100.4	98.7	97.6	96.0	95.8	93.3	94.5	93.4	89.9
Median	101.3	98.2	97.9	94.7	94.1	93.5	92.3	90.0	89.1	85.5
National**	100.8	96.5	94.8	93.1	90.6	89.5	87.7	86.9	85.8	82.1
Adult Per Capita***	137.5	129.9	127.9	124.1	122.1	121.0	118.4	116.9	116.8	110.8

*Data for individual states are based on the total number of packages taxed. The population figures used for the states are Census Bureau estimates as of July 1 of the respective fiscal years.

**Figures prior to 1960 are based upon federal dollar collections; from 1960 on figures shown are based upon "taxable removals."

***Adult per capita based on Census Bureau estimates of population aged 18 and over.

Table 11
Tax-Paid Per Capita Sales in Number of Packs
(During Fiscal Years Ending June 30)

State	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
AL	96.2	90.5	84.8	82.2	87.9	82.4	83.3	80.2	78.0	75.6
AK	66.0	65.2	63.7	63.6	63.6	60.2	54.5	52.9	47.0	45.8
AZ	58.5	54.1	52.0	48.2	42.5	42.3	42.2	37.5	31.8	28.6
AR	99.4	101.7	87.2	91.6	79.8	82.1	81.4	78.4	77.0	72.6
CA	41.6	38.0	35.8	34.7	33.1	33.1	32.9	31.8	30.3	28.8
CO	73.0	70.4	66.2	63.8	60.7	57.9	53.1	51.1	48.4	46.0
CT	71.4	68.7	66.4	59.7	53.1	49.9	50.9	50.5	47.4	45.9
DE	140.7	141.4	142.4	184.2	176.0	178.8	183.6	185.2	133.3	122.8
DC	50.2	43.9	44.4	45.6	38.4	37.3	42.2	38.1	38.1	33.4
FL	82.5	78.6	77.9	76.7	74.2	75.3	71.9	69.9	67.9	70.6
GA	88.1	85.9	79.5	83.1	68.1	70.2	68.2	64.7	61.6	58.8
HI	31.9	42.8	51.1	51.2	47.4	47.0	48.0	43.7	44.0	41.1
ID	66.9	66.7	63.3	64.7	60.8	58.3	58.8	58.6	55.9	52.4
IL	70.0	67.1	70.9	51.4	60.0	52.2	51.5	48.6	47.9	45.2
IN	125.5	121.4	121.4	101.1	97.7	96.1	98.7	102.3	81.7	78.9
IA	88.9	86.5	85.4	85.4	83.7	83.9	85.3	76.3	57.6	53.8
KS	79.8	78.1	77.5	60.7	56.3	54.9	55.4	53.1	51.7	49.1
KY	156.2	152.6	140.8	175.8	174.4	181.8	145.3	141.9	141.9	126.4
LA	104.3	83.1	97.0	82.9	85.6	91.0	77.3	86.7	87.9	82.6
ME	82.9	81.2	79.6	74.6	72.4	71.5	64.8	58.5	55.2	52.3
MD	57.7	58.1	56.0	49.5	48.9	48.7	48.9	48.3	43.3	35.4
MA	58.3	54.8	55.5	47.5	43.6	42.7	44.1	43.0	43.1	34.6
MI	83.7	79.2	78.1	72.3	68.5	57.9	56.5	55.0	52.4	50.6
MN	76.0	74.2	71.0	71.7	73.0	65.7	55.6	53.0	50.9	48.7
MS	97.2	93.9	91.5	91.2	88.4	88.8	92.2	88.8	93.6	89.5
MO	113.8	107.8	99.2	106.4	105.0	103.4	105.1	100.6	100.1	97.2
MT	75.5	74.8	74.4	71.7	68.0	63.5	51.6	52.6	52.6	49.8
NE	77.6	69.8	77.3	68.4	61.8	61.0	59.5	60.1	63.2	59.8
NV	93.2	90.5	82.2	86.6	69.9	69.7	68.5	65.5	61.9	53.5
NH	147.3	136.1	131.6	146.2	148.4	138.6	135.5	131.6	113.5	116.6
NJ	60.1	57.7	58.4	48.1	43.0	37.5	37.7	34.2	34.2	32.6
NM	53.8	53.7	52.2	53.5	35.4	35.5	35.4	34.6	34.0	32.7
NY	57.8	48.0	46.5	35.3	33.7	32.4	32.4	32.3	31.5	24.8
NC	109.0	100.1	98.5	97.7	95.6	93.8	89.6	78.3	73.7	69.6
ND	72.5	70.1	68.5	65.7	65.7	66.0	73.7	75.9	74.0	72.9
OH	99.9	100.0	96.8	90.2	85.9	89.0	70.5	67.8	64.7	61.6
OK	108.9	108.1	102.0	103.0	101.6	98.2	87.2	85.8	86.7	79.0
OR	72.0	68.6	66.6	60.9	55.2	53.2	54.7	55.5	50.4	48.4
PA	87.9	86.8	86.9	74.7	68.9	62.8	62.4	60.8	61.4	59.2
RI	83.1	79.5	74.7	67.3	61.1	49.4	47.3	45.3	43.6	44.7
SC	103.9	96.6	97.5	95.7	92.2	94.0	96.4	91.2	89.1	85.0
SD	75.1	78.1	75.4	73.2	69.3	68.7	69.2	58.5	49.5	49.7
TN	108.7	103.5	103.4	93.2	96.5	97.0	98.7	107.4	69.5	77.0
TX	69.3	62.1	58.3	58.9	55.8	55.4	54.3	49.3	43.9	42.3
UT	40.7	38.7	40.1	36.5	34.2	33.6	34.5	32.9	31.3	27.6
VT	88.9	94.3	93.0	77.9	69.2	63.9	63.9	54.5	51.6	48.9
VA	96.7	94.1	92.1	95.5	97.4	82.5	78.9	76.1	73.6	73.4
WA	52.8	50.2	45.0	40.1	37.7	37.2	33.7	32.4	31.9	30.1
WV	107.9	109.4	110.7	122.2	104.0	102.4	112.2	110.5	112.8	115.8
WI	80.1	78.2	75.3	71.0	69.9	70.1	71.3	69.7	66.7	55.3
WY	90.5	92.9	93.2	115.5	47.5	76.4	78.8	83.0	79.0	76.7
All Taxing States										
Weighted Average*	85.2	81.8	79.8	78.7	76.2	75.0	71.0	69.2	64.6	62.1
Median	82.5	78.6	77.5	73.2	68.5	66.0	64.8	58.6	55.2	52.3
National**	77.4	73.7	71.7	67.9	65.1	63.3	61.1	58.9	55.5	52.6
Adult Per Capita***	104.3	99.2	96.4	91.3	87.6	84.5	81.2	78.4	73.5	69.6

*Data for individual states are based on the total number of packages taxed. The population figures used for the states are Census Bureau estimates as of July 1 of the respective fiscal years.

**Figures prior to 1960 are based upon federal dollar collections; from 1960 on figures shown are based upon "taxable removals."

***Adult per capita based on Census Bureau estimates of population aged 18 and over.

Table 11
Tax-Paid Per Capita Sales in Number of Packs
(During Fiscal Years Ending June 30)

State	2010	2011	2012	2013	2014
AL	71.5	68.4	67.2	64.6	61.7
AK	43.8	43.3	41.2	39.0	37.2
AZ	24.8	27.1	25.0	24.4	23.0
AR	63.2	61.1	60.5	57.5	54.4
CA	26.3	26.0	25.2	23.9	22.7
CO	41.4	40.6	40.6	38.3	36.7
CT	40.8	36.3	33.5	31.4	30.1
DE	95.0	87.6	84.9	77.1	71.2
DC	23.1	24.2	20.0	18.6	16.2
FL	50.0	49.7	45.9	44.3	42.4
GA	55.3	54.3	53.1	49.9	49.0
HI	36.2	32.9	29.8	27.0	25.4
ID	46.4	45.5	43.5	43.1	40.8
IL	44.1	45.3	46.5	31.7	33.6
IN	71.7	69.6	66.0	66.9	63.6
IA	51.3	49.1	48.6	48.5	47.1
KS	45.2	41.2	43.0	41.0	39.5
KY	110.7	103.7	100.1	93.5	89.0
LA	74.3	78.8	72.0	73.3	65.1
ME	53.0	51.1	48.9	48.5	47.4
MD	35.0	34.6	34.4	32.6	31.6
MA	33.7	34.2	33.5	32.2	27.1
MI	48.8	46.4	46.7	45.4	44.5
MN	46.5	51.5	37.9	43.1	31.4
MS	70.3	67.9	66.5	63.9	61.2
MO	92.3	91.1	89.4	87.4	82.6
MT	47.3	45.5	45.5	44.3	43.0
NE	55.0	53.5	52.5	51.2	47.3
NV	48.1	45.7	43.1	43.2	41.6
NH	97.1	92.9	93.9	89.6	90.6
NJ	31.1	32.5	31.6	30.6	29.3
NM	30.3	27.3	26.7	26.4	24.6
NY	24.1	18.3	18.0	16.6	15.4
NC	61.5	60.9	60.7	57.5	56.7
ND	69.3	69.0	74.5	72.5	75.8
OH	59.3	56.8	55.7	54.6	53.3
OK	71.2	71.0	71.3	67.2	64.3
OR	44.7	47.0	44.7	43.3	41.4
PA	57.0	56.4	55.0	52.8	50.8
RI	37.1	36.3	35.8	35.3	36.7
SC	84.5	69.9	61.9	62.0	58.9
SD	48.6	43.8	42.8	42.7	42.3
TN	72.6	71.7	68.3	66.2	62.6
TX	38.2	38.7	36.7	36.2	33.7
UT	26.7	22.3	23.0	21.4	19.5
VT	47.7	48.7	45.7	42.1	40.4
VA	68.9	67.1	72.4	69.4	67.0
WA	25.6	21.7	20.3	19.5	18.6
WV	113.0	107.9	105.0	103.1	97.4
WI	48.2	42.5	41.2	39.8	39.9
WY	65.7	70.5	61.5	60.8	56.4
All Taxing States					
Weighted Average*	56.0	54.5	52.9	51.0	48.8
Median	48.8	48.7	45.9	44.3	42.4
National**	47.9	46.5	45.1	43.0	41.0
Adult Per Capita***	63.0	61.5	59.2	56.3	53.5

*Data for individual states are based on the total number of packages taxed. The population figures used for the states are Census Bureau estimates as of July 1 of the respective fiscal years.

**Figures prior to 1960 are based upon federal dollar collections; from 1960 on figures shown are based upon "taxable removals."

***Adult per capita based on Census Bureau estimates of population aged 18 and over.

Table 12 — 1954
States Which Tax Both Cigarettes and Other Tobacco Products
(Fiscal Year Ending June 30, 1954)

State	Total Cigarette and Other Tobacco Taxes		Cigarette Taxes		Other Tobacco Taxes			Percentage of Total Tobacco Taxes From:		
	Gross Amount	Net Collections	Gross Amount	Net Collections	Other Products Taxed*	Gross Amount	Net Collections	Ciga- rettes	Other Tobacco Products	State
AL	\$ 8,377,000	\$ 7,539,000	\$ 7,120,000	\$ 6,408,000	CShSn	\$1,257,000	\$1,131,000	85.0	15.0	AL
AZ	2,291,000	2,176,000	1,986,000	1,887,000	CShSn	305,000	289,000	86.7	13.3	AZ
DE	1,559,000	1,474,000	1,488,000	1,408,000	C	71,000	66,000	95.4	4.6	DE
GA	9,937,000	8,943,000	9,437,000	8,494,000	C	500,000	449,000	95.0	5.0	GA
LA	21,451,000	19,521,000	19,520,000	17,764,000	CS	1,931,000	1,757,000	91.0	9.0	LA
ME	5,443,000	5,210,000	4,765,000	4,578,000	CShSn	678,000	632,000	87.5	12.5	ME
MS	7,357,000	6,621,000	6,519,000	5,867,000	CS	838,000	754,000	88.6	11.4	MS
NH	3,154,000	2,988,000	2,776,000	2,630,000	CShSn	378,000	358,000	88.0	12.0	NH
ND	3,065,000	2,912,000	3,001,000	2,851,000	Sn	64,000	61,000	97.9	2.1	ND
OK	11,306,000	10,855,000	10,134,000	9,730,000	CSh	1,172,000	1,125,000	89.6	10.4	OK
SC	6,450,000	5,805,000	5,483,000	4,935,000	CShSn	967,000	870,000	85.0	15.0	SC
TN	14,131,000	13,241,000	13,328,000	12,662,000	CShSn	803,000	759,000	94.3	5.7	TN
Total	\$94,521,000	\$87,465,000	\$85,557,000	\$79,214,000		\$8,964,000	\$8,251,000	90.5	9.5	Total

*C — Cigars
S — Smoking tobacco
Ch — Chewing tobacco
Sn — Snuff

Table 12 — 1955
States Which Tax Both Cigarettes and Other Tobacco Products
(Fiscal Year Ending June 30, 1955)

State	Total Cigarette and Other Tobacco Taxes		Cigarette Taxes		Other Tobacco Taxes			Percentage of Total Tobacco Taxes From:		
	Gross Amount	Net Collections	Gross Amount	Net Collections	Other Products Taxed*	Gross Amount	Net Collections	Ciga- rettes	Other Tobacco Products	State
AL	\$ 8,243,597	\$ 7,419,237	\$ 7,007,057	\$ 6,306,351	CSCChSn	\$1,236,540	\$1,112,886	85.0	15.0	AL
AZ	2,318,342	2,202,425	2,086,508	1,982,182	CSCChSn	231,834	220,243	90.0	10.0	AZ
DE	1,590,762	1,509,948	1,520,891	1,445,071	C	69,871	64,877	95.6	4.4	DE
GA	10,528,539	9,642,422	10,096,773	9,249,356	C	431,766	393,066	95.9	4.1	GA
LA	21,500,951	19,568,930	19,780,875	18,003,416	CS	1,720,076	1,565,514	92.0	8.0	LA
ME	5,031,901	4,819,215	4,798,104	4,606,598	CSCChSn	233,797	212,617	95.4	4.6	ME
MS	7,681,089	6,912,980	6,609,843	5,948,859	CSCChSn	1,071,246	964,121	86.1	13.9	MS
NH	3,109,177	2,953,718	2,732,290	2,595,676	CSCChSn	376,887	358,042	87.9	12.1	NH
ND	3,066,759	2,913,420	3,004,947	2,854,699	Sn	61,812	58,721	98.0	2.0	ND
OK	11,179,346	10,738,958	10,024,522	9,630,179	CSCCh	1,154,824	1,108,779	89.7	10.3	OK
SC	6,283,194	5,654,875	5,340,715	4,806,644	CSCChSn	942,479	848,231	85.0	15.0	SC
TN	14,288,110	13,573,704	13,566,813	12,888,472	CSCChSn	721,297	685,232	95.0	5.0	TN
Total	\$94,821,767	\$87,909,832	\$86,569,338	\$80,317,503		\$8,252,429	\$7,592,329	91.3	8.7	Total

*C — Cigars
S — Smoking tobacco
Ch — Chewing tobacco
Sn — Snuff

Table 12 — 1956
States Which Tax Both Cigarettes and Other Tobacco Products
(Fiscal Year Ending June 30, 1956)

State	Total Cigarette and Other Tobacco Taxes		Cigarette Taxes		Other Tobacco Taxes			Percentage of Total Tobacco Taxes From:		
	Gross Amount	Net Collections	Gross Amount	Net Collections	Other Products Taxed*	Gross Amount	Net Collections	Ciga- rettes	Other Tobacco Products	State
AL	\$ 11,198,828	\$ 10,280,326	\$ 9,915,976	\$ 9,102,240	CSChSn	\$1,282,852	\$1,178,086	88.5	11.5	AL
AZ	2,460,082	2,337,078	2,158,130	2,050,224	CSChSn	301,952	286,854	87.7	12.3	AZ
GA	15,567,264	14,831,946	15,081,343	14,369,159	C	485,921	462,787	96.9	3.1	GA
LA	22,760,252	20,712,210	21,280,836	19,365,916	CS	1,479,416	1,346,294	93.5	6.5	LA
MN	13,292,109	12,776,937	12,222,921	11,750,517	CSChSn	1,069,188	1,026,420	92.0	8.0	MN
MS	8,425,397	7,565,648	7,446,109	6,701,498	CSChSn	979,288	864,150	88.4	11.6	MS
NH	3,211,058	3,050,506	2,889,952	2,745,455	CSChSn	321,106	305,501	90.0	10.0	NH
ND	3,107,300	2,951,935	3,045,300	2,893,035	Sn	62,000	58,900	98.0	2.0	ND
OK	11,544,618	11,083,119	10,452,252	10,034,382	CSCh	1,092,366	1,048,737	90.5	9.5	OK
SC	6,475,597	5,828,037	5,504,257	4,953,831	CSChSn	971,340	874,206	85.0	15.0	SC
TN	14,635,393	13,903,623	13,932,895	13,236,250	CSChSn	702,498	667,373	95.2	4.8	TN
Total	\$112,677,898	\$105,321,365	\$103,929,971	\$97,202,507		\$8,747,927	\$8,118,858	92.2	7.8	Total

*C — Cigars
S — Smoking tobacco
Ch — Chewing tobacco
Sn — Snuff

Table 12 — 1957
States Which Tax Both Cigarettes and Other Tobacco Products
(Fiscal Year Ending June 30, 1957)

State	Total Cigarette and Other Tobacco Taxes		Cigarette Taxes		Other Products Taxed*	Other Tobacco Taxes		Percentage of Total Tobacco Taxes From:		
	Gross Amount	Net Collections	Gross Amount	Net Collections		Gross Amount	Net Collections	Ciga- rettes	Other Tobacco Products	State
AL	\$11,476,835	\$10,614,717	\$10,296,763	\$9,528,148	CSChSn	\$1,180,072	\$1,086,569	89.7	10.3	AL
AZ	2,695,290	2,560,504	2,344,885	2,227,639	CSChSn	350,405	332,865	87.0	13.0	AZ
GA	16,792,132	16,008,347	16,326,711	15,569,805	C	465,421	438,542	97.2	2.8	GA
LA	24,528,789	22,323,497	23,179,706	21,095,705	CS	1,349,083	1,227,792	94.5	5.5	LA
MN	13,825,723	13,263,336	12,696,545	12,179,325	CSChSn	1,129,178	1,084,011	91.8	8.2	MN
MS	8,812,248	7,931,108	7,811,052	7,029,949	CSChSn	1,001,196	901,159	88.6	11.4	MS
NH	3,357,247	3,182,911	3,021,523	2,864,620	CSChSn	335,724	318,291	90.0	10.0	NH
ND	3,148,824	2,991,384	3,090,594	2,936,065	Sn	58,230	55,319	98.2	1.8	ND
OK	11,843,375	11,386,991	10,794,881	10,380,360	CSCh	1,048,494	1,006,631	91.1	8.9	OK
SC	6,571,650	5,914,485	5,585,900	5,027,310	CSChSn	985,750	887,175	85.0	15.0	SC
TN	15,378,455	14,609,532	14,687,274	13,952,910	CSChSn	691,181	656,622	95.5	4.5	TN
Total	\$118,430,568	\$110,786,812	\$109,835,834	\$102,791,836		\$8,594,734	\$7,994,976	92.7	7.3	Total

*C — Cigars
S — Smoking tobacco
Ch — Chewing tobacco
Sn — Snuff

Table 12 — 1958
States Which Tax Both Cigarettes and Other Tobacco Products
(Fiscal Year Ending June 30, 1958)

State	Total Cigarette and Other Tobacco Taxes		Cigarette Taxes		Other Products Taxed*	Other Tobacco Taxes		Percentage of Total Tobacco Taxes From:		
	Gross Amount	Net Collections	Gross Amount	Net Collections		Gross Amount	Net Collections	Ciga- rettes	Other Tobacco Products	State
AL	\$ 11,912,614	\$ 11,006,109	\$ 10,720,870	\$ 9,897,823	CShSn	\$1,191,744	\$1,108,286	90.0	10.0	AL
AZ	2,972,161	2,823,553	2,585,780	2,456,492	CShSn	386,381	367,062	87.0	13.0	AZ
GA	17,167,916	16,370,822	16,659,419	15,885,934	C	508,497	484,888	97.0	3.0	GA
LA	25,710,174	23,400,010	24,296,114	22,113,009	CS	1,414,060	1,287,001	94.5	5.5	LA
MN	14,571,435	13,953,729	13,395,855	12,825,172	CShSn	1,175,580	1,128,557	91.9	8.1	MN
MS	9,135,044	8,221,541	8,067,797	7,261,018	CShSn	1,067,247	960,523	88.3	11.7	MS
NH	3,621,021	3,439,970	3,331,340	3,164,773	CShSn	289,681	275,197	92.0	8.0	NH
ND	3,369,402	3,200,932	3,322,902	3,156,757	Sn	46,500	44,175	98.6	1.4	ND
OK	12,494,308	11,994,536	11,304,741	10,852,552	CSh	1,189,567	1,141,984	90.5	9.5	OK
SC	6,933,142	6,239,828	5,893,171	5,303,854	CShSn	1,039,971	935,974	85.0	15.0	SC
TN	15,780,693	14,983,160	15,053,635	14,300,954	CShSn	717,058	682,206	95.5	4.5	TN
Total	\$123,657,910	\$115,634,190	\$114,631,624	\$107,218,337		\$9,026,286	\$8,415,853	92.7	7.3	Total

*C — Cigars
S — Smoking tobacco
Ch — Chewing tobacco
Sn — Snuff

Table 12 — 1959
States Which Tax Both Cigarettes and Other Tobacco Products
(Fiscal Year Ending June 30, 1959)

State	Total Cigarette and Other Tobacco Taxes		Cigarette Taxes		Other Tobacco Taxes			Percentage of Total Tobacco Taxes From:		
	Gross Amount	Net Collections	Gross Amount	Net Collections	Other Products Taxed*	Gross Amount	Net Collections	Ciga- rettes	Other Tobacco Products	State
AL	\$ 12,724,940	\$ 12,787,081	\$ 11,487,766	\$ 10,630,789	CSChSn	\$ 1,237,174	\$1,156,292	90.3	9.7	AL
AZ	3,278,797	3,114,856	2,852,553	2,709,925	CSChSn	426,244	404,931	87.0	13.0	AZ
GA	18,488,987	17,741,630	17,635,449	16,922,594	C	853,538	819,036	95.4	4.6	GA
LA	27,134,953	24,695,855	25,642,531	23,337,583	CS	1,492,422	1,358,272	94.5	5.5	LA
MN	15,535,316	14,907,884	14,314,008	13,735,428	CSChSn	1,221,308	1,172,456	92.1	7.9	MN
MS	11,395,765	10,256,189	10,180,093	9,162,084	CSChSn	1,215,672	1,094,105	89.3	10.7	MS
NH	4,064,474	3,852,279	3,759,629	3,563,358	CSChSn	304,845	288,921	92.5	7.5	NH
ND	3,561,330	3,383,263	3,517,392	3,341,522	Sn	43,938	41,741	98.8	1.2	ND
OK	13,469,312	12,931,542	12,146,269	11,661,225	CSCh	1,323,043	1,270,317	90.2	9.8	OK
SC	7,838,375	7,054,538	6,662,619	5,996,357	CSChSn	1,175,756	1,058,181	85.0	15.0	SC
TN	17,178,971	16,320,023	16,414,736	15,593,999	CSChSn	764,235	726,024	95.6	4.4	TN
Total	\$134,671,220	\$126,045,140	\$124,613,045	\$116,654,864		\$10,058,175	\$9,390,276	92.5	7.5	Total

*C — Cigars
S — Smoking tobacco
Ch — Chewing tobacco
Sn — Snuff

Table 12 — 1960
States Which Tax Both Cigarettes and Other Tobacco Products
(Fiscal Year Ending June 30, 1960)

State	Total Cigarette and Other Tobacco Taxes		Cigarette Taxes		Other Products Taxed*	Other Tobacco Taxes		Percentage of Total Tobacco Taxes From:		
	Gross Amount	Net Collections	Gross Amount	Net Collections		Gross Amount	Net Collections	Ciga- rettes	Other Tobacco Products	State
AL	\$ 17,871,577	\$ 16,537,761	\$ 15,847,620	\$ 14,665,000	CSChSn	\$ 2,023,957	\$ 1,872,161	88.7	11.3	AL
AZ	3,679,535	3,495,558	3,201,196	3,041,136	CSChSn	478,339	454,422	87.0	13.0	AZ
GA	20,296,106	19,869,774	19,752,258	19,337,820	C	543,848	531,954	97.3	2.7	GA
HI	1,971,220	1,971,220	1,724,818	1,724,818	CSChSn	246,402	246,402	87.5	12.5	HI
LA	29,338,947	26,701,669	27,786,520	25,288,792	CS	1,552,427	1,412,877	94.7	5.3	LA
MI	53,974,920	53,435,167	52,488,110	51,967,323	CSChSn	1,486,810	1,467,844	97.2	2.8	MI
MN	21,669,836	21,057,406	20,027,802	19,455,422	CSChSn	1,642,034	1,601,984	92.4	7.6	MN
MS	12,166,453	10,949,806	10,900,941	9,810,845	CSChSn	1,265,512	1,138,961	89.7	10.3	MS
NH	4,343,459	4,126,287	4,017,700	3,816,815	CSChSn	325,759	309,472	92.5	7.5	NH
NY	127,197,533	123,978,032	120,505,261	117,278,882	CSChSn	6,692,272	6,699,150	94.7	5.3	NY
ND	3,720,207	3,534,198	3,675,006	3,491,257	Sn	45,201	42,941	98.8	1.2	ND
OK	14,394,909	13,839,422	12,989,341	12,478,527	CSCh	1,405,568	1,360,895	90.2	9.8	OK
SC	12,076,572	11,472,744	10,265,087	9,751,833	CSChSn	1,811,485	1,720,911	85.0	15.0	SC
TN	18,306,407	17,391,092	17,500,113	16,625,113	CSChSn	806,294	765,979	95.6	4.4	TN
TX	80,007,273	78,266,224	74,556,101	72,815,052	CSCh	5,451,172	5,451,172	93.2	6.8	TX
VT	3,525,529	3,392,266	3,302,207	3,173,410	CSChSn	223,322	218,856	93.7	6.3	VT
WA	18,819,503	18,339,462	17,513,745	17,033,704	CSChSn	1,305,758	1,305,758	93.1	6.9	WA
Total	\$443,359,986	\$428,358,088	\$416,053,826	\$401,756,349		\$27,306,160	\$26,601,739	93.8	6.2	Total

*C — Cigars
S — Smoking tobacco
Ch — Chewing tobacco
Sn — Snuff

Table 12 — 1961
States Which Tax Both Cigarettes and Other Tobacco Products
(Fiscal Year Ending June 30, 1961)

State	Total Cigarette and Other Tobacco Taxes		Cigarette Taxes		Other Tobacco Taxes			Percentage of Total Tobacco Taxes From:		
	Gross Amount	Net Collections	Gross Amount	Net Collections	Other Products Taxed*	Gross Amount	Net Collections	Ciga- rettes	Other Tobacco Products	State
AL	\$ 19,894,750	\$ 18,402,644	\$ 18,119,139	\$ 16,760,204	CSCChSn	\$ 1,775,611	\$ 1,642,440	91.1	8.9	AL
AZ	3,931,869	3,735,276	3,420,726	3,249,690	CSCChSn	511,143	485,586	87.0	13.0	AZ
GA	21,870,072	21,404,983	21,218,786	20,771,187	C	651,286	633,796	97.0	3.0	GA
HI	2,248,305	2,248,305	1,967,267	1,967,267	CSCChSn	281,038	281,038	87.5	12.5	HI
LA	30,146,364	27,437,106	28,639,046	26,065,251	CS	1,507,318	1,371,855	95.0	5.0	LA
MI	64,266,741	63,630,251	59,839,781	59,247,282	CSCChSn	4,426,960	4,382,969	93.1	6.9	MI
MN	23,458,599	22,796,567	21,820,049	21,197,976	CSCChSn	1,638,550	1,598,591	93.0	7.0	MN
MS	12,610,910	11,349,818	11,329,977	10,196,978	CSCChSn	1,280,933	1,152,840	89.8	10.2	MS
NH	4,592,327	4,362,712	4,281,323	4,067,258	CSCChSn	311,004	295,454	93.2	6.8	NH
NY	131,878,757	128,607,629	124,173,271	120,926,071	CSCChSn	7,705,486	7,681,558	94.2	5.8	NY
ND	3,855,913	3,663,118	3,813,678	3,622,995	Sn	42,235	40,123	98.9	1.1	ND
OK	15,339,676	14,752,145	13,866,191	13,336,656	CSCCh	1,473,485	1,415,489	90.4	9.6	OK
SC	12,483,697	11,859,511	10,611,142	10,080,584	CSCChSn	1,872,555	1,778,927	85.0	15.0	SC
TN	19,540,475	18,563,280	18,720,658	17,784,454	CSCChSn	819,817	778,826	95.8	4.2	TN
TX	93,464,940	91,515,596	86,637,476	84,688,132	CSCCh	6,827,464	6,827,464	92.7	7.3	TX
VT	3,776,636	3,639,121	3,544,748	3,411,870	CSCChSn	231,888	227,251	93.9	6.1	VT
VA	14,832,202	14,103,352	14,332,193	13,627,818	C	500,009	475,534	96.6	3.4	VA
WA	19,752,198	19,233,912	18,430,242	17,911,956	CSCChSn	1,321,956	1,321,956	93.3	6.7	WA
Total	\$497,944,431	\$481,305,326	\$464,965,693	\$448,913,629		\$33,178,738	\$32,391,697	93.3	6.7	Total

*C — Cigars
S — Smoking tobacco
Ch — Chewing tobacco
Sn — Snuff

Table 12 — 1962
States Which Tax Both Cigarettes and Other Tobacco Products
(Fiscal Year Ending June 30, 1962)

State	Total Cigarette and Other Tobacco Taxes		Cigarette Taxes		Other Tobacco Taxes			Percentage of Total Tobacco Taxes From:		
	Gross Amount	Net Collections	Gross Amount	Net Collections	Other Products Taxed*	Gross Amount	Net Collections	Ciga- rettes	Other Tobacco Products	State
AL	\$ 20,099,621	\$ 18,593,207	\$ 18,361,246	\$ 16,984,152	CSChSn	\$ 1,738,375	\$ 1,609,055	91.4	8.6	AL
AZ	4,160,336	3,952,320	3,619,493	3,438,519	CSChSn	540,843	513,801	87.0	13.0	AZ
GA	21,817,342	21,293,863	21,162,822	20,655,047	C	654,520	638,816	97.0	3.0	GA
HI	2,346,604	2,346,604	2,053,278	2,053,278	CSChSn	293,326	293,326	87.5	12.5	HI
LA	30,666,324	27,909,926	29,133,008	26,514,430	CS	1,533,316	1,395,496	95.0	5.0	LA
MN	26,369,513	25,148,189	25,480,670	24,281,567	CSChSn	888,843	866,622	96.6	3.4	MN
MS	13,217,522	11,895,770	11,923,832	10,731,449	CSChSn	1,293,690	1,164,321	90.2	9.8	MS
NH	4,897,352	4,652,486	4,572,506	4,343,882	CSChSn	324,846	308,604	93.4	6.6	NH
ND	3,892,042	3,697,440	3,848,280	3,655,866	Sn	43,762	41,574	98.9	1.1	ND
OK	20,683,586	20,257,548	18,558,936	18,161,021	CSCh	2,124,650	2,096,527	89.7	10.3	OK
SC	12,728,819	12,092,377	10,819,496	10,278,520	CSChSn	1,909,323	1,813,857	85.0	15.0	SC
TN	20,429,304	19,407,839	19,580,901	18,601,856	CSChSn	848,403	805,983	95.8	4.2	TN
TX	96,574,171	94,105,564	89,767,537	87,298,930	CSCh	6,806,634	6,806,634	93.0	7.0	TX
VT	3,864,083	3,693,916	3,629,869	3,468,485	CSChSn	234,214	225,431	93.9	6.1	VT
VA	15,569,673	14,796,197	15,109,502	14,358,890	C	460,171	437,307	97.0	3.0	VA
WA	22,031,058	21,515,385	20,669,325	20,153,652	CSChSn	1,361,733	1,361,733	93.8	6.2	WA
Total	\$319,347,350	\$305,358,631	\$298,290,701	\$284,979,544		\$21,056,649	\$20,379,087	93.4	6.6	Total

*C — Cigars
S — Smoking tobacco
Ch — Chewing tobacco
Sn — Snuff

Table 12 — 1963
States Which Tax Both Cigarettes and Other Tobacco Products
(Fiscal Year Ending June 30, 1963)

State	Total Cigarette and Other Tobacco Taxes		Cigarette Taxes		Other Tobacco Taxes			Percentage of Total Tobacco Taxes From:		
	Gross Amount	Net Collections	Gross Amount	Net Collections	Other Products Taxed*	Gross Amount	Net Collections	Ciga- rettes	Other Tobacco Products	State
AL	\$ 20,611,680	\$ 19,065,806	\$ 18,909,640	\$ 17,491,419	CSChSn	\$ 1,702,040	\$ 1,574,387	91.7	8.3	AL
AZ	4,334,838	4,102,680	3,771,309	3,582,744	CSChSn	563,529	519,936	87.0	13.0	AZ
GA	22,882,808	22,196,324	22,196,324	21,530,435	C	686,484	665,889	97.0	3.0	GA
HI	2,370,217	2,370,217	2,073,940	2,073,940	CSChSn	296,277	296,277	87.5	12.5	HI
LA	31,964,194	29,091,841	30,365,984	27,637,249	CS	1,598,210	1,454,592	95.0	5.0	LA
MN	28,712,482	27,652,154	27,823,076	26,784,983	CSChSn	889,406	867,171	96.9	3.1	MN
MS	16,461,457	15,048,570	15,031,498	13,761,607	CSChSn	1,429,959	1,286,963	91.3	8.7	MS
NH	5,047,239	4,794,877	4,733,134	4,496,477	CSChSn	314,105	298,400	93.8	6.2	NH
ND	4,025,382	3,824,119	3,979,800	3,780,814	Sn	45,582	43,305	98.9	1.1	ND
OK	21,558,149	20,697,328	19,460,831	18,683,699	CSCh	2,097,318	2,013,629	90.3	9.7	OK
SC	12,634,165	12,002,457	10,739,041	10,202,088	CSChSn	1,895,124	1,800,369	85.0	15.0	SC
TN	21,533,630	20,474,522	20,624,851	19,611,181	CSChSn	908,779	863,341	95.8	4.2	TN
TX	98,612,625	96,547,786	91,770,625	89,705,786	CSCh	6,842,000	6,842,000	93.1	6.9	TX
VT	3,877,579	3,743,650	3,645,663	3,516,372	CSChSn	231,916	227,278	94.0	6.0	VT
VA	15,864,585	15,072,486	15,384,264	14,616,150	C	480,321	456,336	97.0	3.0	VA
WA	22,172,057	21,650,767	20,895,851	20,374,561	CSChSn	1,276,206	1,276,206	94.2	5.8	WA
Total	\$332,663,087	\$318,335,584	\$311,405,831	\$297,849,505		\$21,257,256	\$20,486,079	93.6	6.4	Total

*C — Cigars
S — Smoking tobacco
Ch — Chewing tobacco
Sn — Snuff

Table 12 — 1964
States Which Tax Both Cigarettes and Other Tobacco Products
(Fiscal Year Ending June 30, 1964)

State	Total Cigarette and Other Tobacco Taxes		Cigarette Taxes		Other Tobacco Taxes			Percentage of Total Tobacco Taxes From:		
	Gross Amount	Net Collections	Gross Amount	Net Collections	Other Products Taxed*	Gross Amount	Net Collections	Ciga- rettes	Other Tobacco Products	State
AL	\$ 21,014,403	\$ 19,439,158	\$ 19,167,668	\$ 17,730,093	CSChSn	\$ 1,846,735	\$ 1,709,065	91.2	8.8	AL
AZ	4,337,721	4,120,835	3,773,817	3,585,126	CSChSn	563,904	535,709	87.0	13.0	AZ
GA	27,992,501	27,164,211	27,238,675	26,432,997	C	753,826	731,214	97.3	2.7	GA
HI	2,354,669	2,354,669	2,060,334	2,060,334	CSChSn	294,335	294,335	87.5	12.5	HI
LA	32,813,759	29,864,447	31,173,071	28,371,225	CS	1,640,688	1,493,222	95.0	5.0	LA
MN	30,441,460	29,148,071	29,421,618	28,153,726	CSChSn	1,019,842	994,345	96.6	3.4	MN
MS	17,277,792	15,550,013	15,785,006	14,206,506	CSChSn	1,492,786	1,343,507	91.4	8.6	MS
NH	5,273,487	5,000,032	4,913,343	4,650,030	CSChSn	360,144	350,002	93.2	6.8	NH
ND	4,668,367	4,439,804	4,525,871	4,299,578	CSChSn	142,496	140,226	96.9	3.1	ND
OK	21,888,940	21,014,934	19,447,900	18,671,395	CSCh	2,441,040	2,343,539	88.8	11.2	OK
SC	13,095,904	12,441,111	11,131,519	10,574,944	CSChSn	1,964,385	1,866,167	85.0	15.0	SC
TN	28,288,449	27,126,750	27,273,009	26,153,447	CSChSn	1,015,440	973,303	96.4	3.6	TN
TX	99,319,281	97,237,843	91,893,627	89,812,189	CSCh	7,425,654	7,425,654	92.5	7.5	TX
UT	5,211,002	5,025,916	5,031,344	4,846,258	CSChSn	179,658	179,658	96.6	3.4	UT
VT	4,266,342	4,117,102	4,017,751	3,873,481	CSChSn	248,591	243,621	94.2	5.8	VT
VA	15,939,508	15,144,065	15,399,423	14,630,945	C	540,085	513,120	96.6	3.4	VA
WA	22,036,119	21,526,965	20,424,028	19,914,874	CSChSn	1,612,091	1,612,091	92.7	7.3	WA
Total	\$356,219,704	\$340,715,926	\$332,678,004	\$317,967,148		\$23,541,700	\$22,748,778	93.4	6.6	Total

*C — Cigars
S — Smoking tobacco
Ch — Chewing tobacco
Sn — Snuff

Table 12 — 1965
States Which Tax Both Cigarettes and Other Tobacco Products
(Fiscal Year Ending June 30, 1965)

State	Total Cigarette and Other Tobacco Taxes		Cigarette Taxes		Other Tobacco Taxes			Percentage of Total Tobacco Taxes From:		
	Gross Amount	Net Collections	Gross Amount	Net Collections	Other Products Taxed*	Gross Amount	Net Collections	Ciga- rettes	Other Tobacco Products	State
AL	\$ 21,920,246	\$ 20,276,227	\$ 20,133,636	\$ 18,623,613	CSChSn	\$ 1,786,610	\$ 1,652,614	91.8	8.2	AL
AZ	4,504,882	4,279,638	4,099,443	3,894,471	CSChSn	405,439	385,167	91.0	9.0	AZ
GA	36,487,883	35,393,243	35,539,095	34,472,919	C	948,788	920,324	97.4	2.6	GA
HI	2,605,026	2,605,026	2,279,398	2,279,398	CSChSn	325,628	325,628	87.5	12.5	HI
LA	34,305,722	31,222,246	32,590,436	29,661,134	CS	1,715,286	1,561,112	95.0	5.0	LA
MN	31,929,954	30,887,315	30,846,236	29,830,691	CSChSn	1,083,718	1,056,624	96.6	3.4	MN
MS	19,213,257	17,680,020	17,442,797	16,051,199	CSChSn	1,770,460	1,628,821	90.8	9.2	MS
NH	5,712,939	5,427,291	5,346,022	5,078,719	CSChSn	366,917	348,572	93.6	6.4	NH
ND	4,702,660	4,467,528	4,659,456	4,426,484	CSChSn	43,204	41,044	99.1	0.9	ND
OK	22,455,671	21,559,258	19,992,060	19,193,890	CSCh	2,463,611	2,365,368	89.0	11.0	OK
SC	13,540,243	12,863,231	11,509,207	10,933,746	CSChSn	2,031,036	1,929,485	85.0	15.0	SC
TN	29,759,593	28,524,567	28,733,608	27,541,161	CSChSn	1,025,985	983,406	96.6	3.4	TN
TX	108,690,579	106,434,686	100,261,932	98,006,039	CSCh	8,428,647	8,428,647	92.2	7.8	TX
UT	5,383,778	5,177,468	5,157,844	4,951,534	CSChSn	225,934	225,934	95.8	4.2	UT
VT	4,285,621	4,137,075	4,022,801	3,879,512	CSChSn	262,820	257,563	93.9	6.1	VT
VA	16,775,647	15,938,085	16,196,681	15,387,572	C	578,966	550,513	96.5	3.5	VA
WA	23,082,108	22,566,768	21,463,319	20,947,979	CSChSn	1,618,789	1,618,789	93.0	7.0	WA
Total	\$385,355,809	\$369,439,672	\$360,273,971	\$345,160,061		\$25,081,838	\$24,279,611	93.5	6.5	Total

*C — Cigars
S — Smoking tobacco
Ch — Chewing tobacco
Sn — Snuff

Table 12 — 1966
States Which Tax Both Cigarettes and Other Tobacco Products
(Fiscal Year Ending June 30, 1966)

State	Total Cigarette and Other Tobacco Taxes		Cigarette Taxes		Other Tobacco Taxes			Percentage of Total Tobacco Taxes From:		
	Gross Amount	Net Collections	Gross Amount	Net Collections	Other Products Taxed*	Gross Amount	Net Collections	Ciga- rettes	Other Tobacco Products	State
AL	\$ 24,443,931	\$ 22,624,873	\$ 22,694,182	\$ 21,006,357	CSChSn	\$ 1,749,749	\$ 1,618,516	92.8	7.2	AL
AZ	12,281,561	12,097,677	11,913,115	11,734,747	CSChSn	368,446	362,930	97.0	3.0	AZ
GA	37,293,670	36,174,882	36,551,239	35,454,721	C	742,431	720,161	98.0	2.0	GA
HI	3,716,650	3,716,650	3,252,069	3,252,069	CSChSn	464,581	464,581	87.5	12.5	HI
LA	56,636,832	32,434,165	33,854,990	30,812,457	CS	1,781,842	1,621,708	95.0	5.0	LA
MN	32,557,590	31,319,793	31,560,641	30,347,234	CSChSn	996,949	972,559	96.9	3.1	MN
MS	19,730,608	18,160,234	18,166,642	16,713,308	CSChSn	1,563,966	1,446,926	92.1	7.9	MS
NH	9,115,155	8,750,550	8,659,398	8,313,023	CSChSn	455,757	437,527	95.0	5.0	NH
ND	5,387,680	5,148,319	5,228,595	4,989,234	CSChSn	159,085	159,085	97.0	3.0	ND
OK	25,557,737	24,548,980	23,221,825	22,300,682	CSCh	2,335,912	2,248,298	90.9	9.1	OK
SC	13,964,089	13,265,885	11,869,476	11,276,002	CSChSn	2,094,613	1,989,883	85.0	15.0	SC
TN	30,593,513	29,323,881	29,590,361	28,362,359	CSChSn	1,003,152	961,522	96.7	3.3	TN
TX	132,867,818	129,925,730	125,156,190	122,214,102	CSCh	7,711,628	7,711,628	94.2	5.8	TX
UT	5,390,516	5,182,451	5,201,645	4,993,580	CSChSn	188,871	188,871	96.5	3.5	UT
VT	5,410,028	5,246,060	5,144,860	4,986,193	CSChSn	265,168	259,867	95.1	4.9	VT
VA	16,624,838	15,794,784	16,072,853	15,270,397	C	551,985	524,387	96.7	3.3	VA
WA	30,357,197	29,876,250	28,665,813	28,104,866	CSChSn	1,691,384	1,691,384	94.4	5.6	WA
Total	\$440,929,413	\$423,591,164	\$416,803,894	\$400,211,331		\$24,125,519	\$23,379,833	94.5	5.5	Total

*C — Cigars
S — Smoking tobacco
Ch — Chewing tobacco
Sn — Snuff

Table 12 — 1967
States Which Tax Both Cigarettes and Other Tobacco Products
(Fiscal Year Ending June 30, 1967)

State	Total Cigarette and Other Tobacco Taxes		Cigarette Taxes		Other Tobacco Taxes			Percentage of Total Tobacco Taxes From:		
	Gross Amount	Net Collections	Gross Amount	Net Collections	Other Products Taxed*	Gross Amount	Net Collections	Ciga- rettes	Other Tobacco Products	State
AL	\$ 25,174,951	\$ 23,286,830	\$ 23,496,797	\$ 21,734,537	CSCChSn	\$ 1,678,154	\$ 1,552,293	93.3	6.7	AL
AZ	12,630,731	12,441,618	12,314,963	12,130,578	CSCChSn	315,768	311,040	97.5	2.5	AZ
GA	38,720,611	37,558,705	38,052,046	36,910,198	C	668,565	648,507	98.3	1.7	GA
HI	4,668,494	4,668,494	4,178,302	4,178,302	CSCChSn	490,192	490,192	89.5	10.5	HI
LA	36,412,992	33,142,333	34,592,342	31,485,217	CS	1,820,650	1,657,116	95.0	5.0	LA
MN	33,753,876	32,697,356	32,781,094	31,747,249	CSCChSn	972,782	950,107	97.1	2.9	MN
MS	20,259,411	18,638,658	18,437,315	16,962,330	CSCChSn	1,822,096	1,676,328	91.0	9.0	MS
NH	9,612,000	9,227,520	9,131,400	8,766,144	CSCChSn	480,600	461,376	95.0	5.0	NH
ND	5,160,391	4,930,055	5,009,876	4,779,540	CSCChSn	150,515	150,515	97.1	2.9	ND
OK	25,462,130	24,455,711	23,237,513	22,309,730	CSCCh	2,224,617	2,135,981	91.3	8.7	OK
SC	14,470,105	13,746,600	12,299,589	11,684,610	CSCChSn	2,170,516	2,061,990	85.0	15.0	SC
TN	31,633,049	30,320,326	30,690,067	29,416,429	CSCChSn	942,982	903,897	97.0	3.0	TN
TX	136,293,224	133,218,839	128,861,552	125,787,167	CSCCh	7,431,672	7,431,672	94.5	5.5	TX
UT	5,365,527	5,158,235	5,182,372	4,975,080	CSCChSn	183,155	183,155	96.6	3.4	UT
VT	5,413,586	5,247,835	5,148,803	4,988,348	CSCChSn	264,783	259,487	95.1	4.9	VT
VA**	14,149,888	13,225,213	14,102,332	13,180,801	C	47,556	44,412	99.7	0.3	VA
WA	34,520,447	33,971,086	32,768,085	32,218,724	CSCChSn	1,752,362	1,752,362	94.9	5.1	WA
Total	\$453,701,413	\$435,925,414	\$430,284,448	\$413,254,984		\$23,416,965	\$22,670,430	94.8	5.2	Total

*C — Cigars

S — Smoking tobacco

Ch — Chewing tobacco

Sn — Snuff

**Virginia cigar tax repealed 9/1/66

Table 12 — 1968
States Which Tax Both Cigarettes and Other Tobacco Products
(Fiscal Year Ending June 30, 1968)

State	Total Cigarette and Other Tobacco Taxes		Cigarette Taxes		Other Tobacco Taxes			Percentage of Total Tobacco Taxes From:		
	Gross Amount	Net Collections	Gross Amount	Net Collections	Other Products Taxed*	Gross Amount	Net Collections	Ciga- rettes	Other Tobacco Products	State
AL	\$ 31,056,502	\$ 28,767,632	\$ 29,328,338	\$ 27,169,082	CSChSn	\$ 1,728,164	\$ 1,598,550	94.4	5.6	AL
AZ	14,732,971	14,518,221	14,399,877	14,190,123	CSChSn	333,094	328,098	97.7	2.3	AZ
GA	38,649,979	37,513,793	37,873,080	36,736,894	C	776,899	776,899	98.0	2.0	GA
HI	4,972,249	4,972,249	4,475,025	4,475,025	CSChSn	497,224	497,224	90.0	10.0	HI
IA	30,416,747	29,366,668	29,832,169	28,802,550	CSChSn	584,578	564,118	98.1	1.9	IA
LA	36,183,236	32,933,514	34,374,079	31,286,838	CS	1,809,157	1,646,676	95.0	5.0	LA
MN	33,586,757	32,535,626	32,605,835	31,579,227	CSChSn	980,922	956,399	97.1	2.9	MN
MS	20,426,039	18,791,955	18,805,771	17,301,309	CSChSn	1,620,268	1,490,646	92.1	7.9	MS
NH	13,480,104	13,008,563	12,806,152	12,358,134	CSChSn	673,952	650,429	95.0	5.0	NH
ND	5,106,172	4,878,547	4,959,445	4,731,820	CSChSn	146,727	146,727	97.1	2.9	ND
OK	29,237,587	28,110,292	26,481,644	25,458,222	CSCh	2,755,943	2,652,070	90.6	9.4	OK
SC	14,627,982	13,896,583	12,433,785	11,812,096	CSChSn	2,194,197	2,084,487	85.0	15.0	SC
TN	34,906,734	33,472,025	34,012,605	32,601,082	CSChSn	894,129	870,943	97.4	2.6	TN
TX	137,185,724	134,271,843	129,617,015	126,703,134	CSCh	7,568,709	7,568,709	94.5	5.5	TX
UT	5,447,464	5,236,746	5,268,012	5,057,294	CSChSn	179,452	179,452	96.7	3.3	UT
VT	5,639,263	5,447,180	5,369,966	5,183,270	CSChSn	269,297	263,910	95.2	4.8	VT
WA	36,288,289	35,533,275	34,535,358	33,955,637	CSChSn	1,752,931	1,577,638	95.2	4.8	WA
Total	\$491,943,799	\$473,254,712	\$467,178,156	\$449,401,737		\$24,765,643	\$23,852,975	95.0	5.0	Total

*C — Cigars
S — Smoking tobacco
Ch — Chewing tobacco
Sn — Snuff

Table 12 — 1969
States Which Tax Both Cigarettes and Other Tobacco Products
(Fiscal Year Ending June 30, 1969)

State	Total Cigarette and Other Tobacco Taxes		Cigarette Taxes		Other Tobacco Taxes			Percentage of Total Tobacco Taxes From:		
	Gross Amount	Net Collections	Gross Amount	Net Collections	Other Products Taxed*	Gross Amount	Net Collections	Ciga- rettes	Other Tobacco Products	State
AL	\$ 33,693,445	\$ 31,243,537	\$ 31,982,902	\$ 29,661,285	CSCChSn	\$ 1,710,543	\$ 1,582,252	94.9	5.1	AL
AZ	19,211,514	18,922,130	18,923,340	18,638,296	CSCChSn	288,174	283,834	98.5	1.5	AZ
AR	17,656,791	16,820,287	17,576,800	16,740,296	CSCCh	79,991	79,991	99.5	0.5	AR
GA	40,529,106	39,338,573	39,682,777	38,492,244	C	846,329	846,329	97.9	2.1	GA
HI	5,395,629	5,395,629	4,856,065	4,856,065	CSCChSn	539,564	539,564	90.0	10.0	HI
IA	30,633,743	29,561,956	29,928,763	28,881,650	CSCChSn	704,980	680,306	97.7	2.3	IA
LA	36,383,779	33,205,123	34,534,112	31,520,212	CS	1,849,667	1,684,911	94.9	5.1	LA
MN	34,797,055	33,851,050	33,822,025	32,901,066	CSCChSn	975,030	949,984	97.2	2.8	MN
MS	20,792,119	19,128,170	19,200,827	17,664,760	CSCChSn	1,591,292	1,463,410	92.3	7.7	MS
NH	12,852,189	12,401,807	12,209,589	11,781,718	CSCChSn	642,600	620,089	95.0	5.0	NH
ND	5,003,835	4,779,424	4,858,860	4,634,449	CSCChSn	144,975	144,975	97.1	2.9	ND
OK	38,847,507	37,293,425	35,625,432	34,200,444	CSCCh	3,222,075	3,092,981	91.7	8.3	OK
RI	14,833,523	14,553,161	14,283,539	14,003,177	CSCChSn	549,984	549,984	96.3	3.7	RI
SC	14,776,836	14,066,694	13,875,153	13,183,044	CSCChSn	901,683	883,650	93.9	6.1	SC
TN	36,484,097	35,038,657	35,537,307	34,114,158	CSCChSn	946,790	924,499	97.4	2.6	TN
TX	142,477,651	139,453,086	134,425,156	131,400,591	CSCCh	8,052,495	8,052,495	94.3	5.7	TX
UT	5,607,191	5,389,775	5,425,122	5,208,119	CSCChSn	182,069	181,656	96.8	3.2	UT
VT	6,022,389	5,832,627	5,780,275	5,595,353	CSCChSn	242,114	237,274	96.0	4.0	VT
WA	37,986,754	37,379,701	36,156,872	35,549,819	CSCChSn	1,819,882	1,829,882	95.2	4.8	WA
Total	\$553,985,153	\$533,654,812	\$528,684,916	\$509,026,746		\$25,300,237	\$24,628,066	95.4	4.6	Total

*C — Cigars
S — Smoking tobacco
Ch — Chewing tobacco
Sn — Snuff

Table 12 — 1970
States Which Tax Both Cigarettes and Other Tobacco Products
(Fiscal Year Ending June 30, 1970)

State	Total Cigarette and Other Tobacco Taxes		Cigarette Taxes		Other Tobacco Taxes			Percentage of Total Tobacco Taxes From:		
	Gross Amount	Net Collections	Gross Amount	Net Collections	Other Products Taxed*	Gross Amount	Net Collections	Ciga- rettes	Other Tobacco Products	State
AL	\$ 38,485,284	\$ 35,626,432	\$ 36,739,131	\$ 34,011,240	CSCChSn	\$ 1,746,153	\$ 1,615,192	95.5	4.5	AL
AZ	19,807,483	19,508,181	19,510,371	19,215,558	CSCChSn	297,112	292,623	98.5	1.5	AZ
AR	25,606,586	24,675,707	24,493,875	23,562,996	CSCCh	1,112,711	1,112,711	95.7	4.3	AR
GA	41,639,589	40,416,216	40,789,310	39,565,937	C	850,279	850,279	98.0	2.0	GA
HI	5,799,198	5,799,198	5,219,278	5,219,278	CSCChSn	579,920	579,920	90.0	10.0	HI
IL	161,752,037	159,827,424	159,536,073	157,611,460	CSCChSn	2,215,964	2,215,964	98.6	1.4	IL
IA	30,833,556	29,802,898	30,155,675	29,100,493	CSCChSn	727,881	702,405	97.6	2.4	IA
LA	36,555,044	33,268,994	34,727,292	31,605,544	CS	1,827,752	1,663,450	95.0	5.0	LA
MN	52,196,096	51,085,773	50,168,632	49,097,263	CSCChSn	2,027,464	1,988,510	96.1	3.9	MN
MS	21,255,937	19,555,463	19,844,033	18,256,510	CSCChSn	1,411,904	1,298,953	93.4	6.6	MS
MT	6,387,780	6,066,572	6,166,869	5,856,181	CSCChSn	220,911	210,391	96.5	3.5	MT
NH	14,033,615	13,545,948	13,331,935	12,865,318	CSCChSn	701,680	680,630	95.0	5.0	NH
ND	6,421,049	6,227,445	6,261,213	6,067,964	CSCChSn	159,836	159,481	97.5	2.5	ND
OK	39,540,393	37,958,930	36,185,928	34,738,563	CSCCh	3,354,465	3,220,367	91.5	8.5	OK
RI	15,261,409	14,967,868	14,682,391	14,388,850	CSCChSn	579,018	579,018	96.2	3.8	RI
SC	18,391,293	17,521,335	16,737,672	15,900,786	CSCChSn	1,653,621	1,620,549	91.0	9.0	SC
TN	52,564,443	50,960,501	51,529,552	49,941,860	CSCChSn	1,034,891	1,018,641	98.0	2.0	TN
TX	177,858,934	174,043,964	169,554,206	165,739,236	CSCCh	8,304,728	8,304,728	95.3	4.7	TX
UT	5,664,386	5,445,449	5,473,433	5,254,496	CSCChSn	190,953	190,953	96.6	3.4	UT
VT	6,744,701	6,532,300	6,458,913	6,252,228	CSCChSn	285,788	280,072	95.8	4.2	VT
WA	38,018,974	37,410,526	36,210,467	35,602,019	CSCChSn	1,808,507	1,808,507	95.2	4.8	WA
Total	\$814,867,787	\$790,247,124	\$783,776,249	\$759,853,780		\$31,091,538	\$30,393,344	96.2	3.8	Total

*C — Cigars
S — Smoking tobacco
Ch — Chewing tobacco
Sn — Snuff

Table 12 — 1971
States Which Tax Both Cigarettes and Other Tobacco Products
(Fiscal Year Ending June 30, 1971)

State	Total Cigarette and Other Tobacco Taxes		Cigarette Taxes		Other Tobacco Taxes			Percentage of Total Tobacco Taxes From:		
	Gross Amount	Net Collections	Gross Amount	Net Collections	Other Products Taxed*	Gross Amount	Net Collections	Ciga- rettes	Other Tobacco Products	State
AL	\$ 41,281,806	\$ 38,175,733	\$ 39,490,694	\$ 36,518,926	CSCChSn	\$ 1,791,112	\$ 1,656,807	95.7	4.3	AL
AZ	19,939,173	19,644,795	19,640,088	19,350,125	CSCChSn	299,085	294,670	98.5	1.5	AZ
AR	28,680,996	27,638,325	27,438,688	26,396,017	CSCCh	1,242,308	1,242,308	95.7	4.3	AR
GA	50,646,271	49,182,916	49,778,215	48,314,860	C	868,056	868,056	98.3	1.7	GA
HI	6,428,451	6,428,451	5,785,606	5,785,606	CSCChSn	642,845	642,845	90.0	10.0	HI
IA	34,101,284	32,996,156	33,339,377	32,234,249	CSCChSn	761,907	761,907	97.8	2.2	IA
LA	49,119,480	44,762,023	47,468,305	43,259,388	CS	1,651,175	1,502,635	96.6	3.4	LA
MN	60,008,250	58,585,649	57,865,633	56,496,597	CSCChSn	2,142,617	2,089,052	96.4	3.6	MN
MS	22,673,403	20,859,531	21,021,142	19,339,451	CSCChSn	1,652,261	1,520,080	92.7	7.3	MS
MT	7,247,362	6,917,828	6,995,643	6,678,695	CSCChSn	251,719	239,133	96.5	3.5	MT
NH	18,758,417	17,868,963	17,820,597	16,975,486	CSCChSn	937,820	893,477	95.0	5.0	NH
ND	6,859,967	6,657,790	6,695,694	6,493,517	CSCChSn	164,273	164,273	97.6	2.4	ND
OK	42,094,939	40,411,580	38,577,881	37,035,020	CSCCh	3,517,058	3,376,560	91.6	8.4	OK
RI	15,863,465	15,559,416	15,231,385	14,927,336	CSCChSn	632,080	632,080	96.0	4.0	RI
SC	19,638,574	18,708,474	17,911,044	17,015,492	CSCChSn	1,727,530	1,692,982	91.2	8.8	SC
TN	55,434,800	53,605,452	54,324,788	52,532,070	CSCChSn	1,110,012	1,073,382	98.0	2.0	TN
TX	198,766,665	194,574,491	189,942,675	185,850,501	CSCCh	8,823,990	8,723,990	95.6	4.4	TX
UT	6,009,056	5,777,289	5,794,213	5,562,446	CSCChSn	214,843	214,843	96.4	3.6	UT
VT	6,989,594	6,769,710	6,674,580	6,460,994	CSCChSn	315,014	308,716	95.5	4.5	VT
WA	39,512,475	38,899,787	37,667,627	37,054,939	CSCChSn	1,844,848	1,844,848	95.3	4.7	WA
Total	\$730,054,428	\$704,024,359	\$699,463,875	\$674,281,715		\$30,590,553	\$29,742,644	95.8	4.2	Total

*C — Cigars
S — Smoking tobacco
Ch — Chewing tobacco
Sn — Snuff

Table 12 — 1972
States Which Tax Both Cigarettes and Other Tobacco Products
(Fiscal Year Ending June 30, 1972)

State	Total Cigarette and Other Tobacco Taxes		Cigarette Taxes		Other Tobacco Taxes			Percentage of Total Tobacco Taxes From:		
	Gross Amount	Net Collections	Gross Amount	Net Collections	Other Products Taxed*	Gross Amount	Net Collections	Ciga- rettes	Other Tobacco Products	State
AL	\$ 44,022,671	\$ 40,720,971	\$ 42,198,422	\$ 39,033,540	CSCChSn	\$ 1,824,249	\$ 1,687,431	95.9	4.1	AL
AZ	23,468,235	23,121,989	23,116,211	22,775,159	CSCChSn	352,024	346,830	98.5	1.5	AZ
AR	37,148,083	35,668,047	35,848,433	34,368,397	CSCCh	1,299,650	1,299,650	96.5	3.5	AR
GA	66,326,554	64,363,925	65,455,470	63,492,841	C	871,084	871,084	98.7	1.3	GA
HI	6,522,930	6,522,930	5,870,637	5,870,637	CSCChSn	652,293	652,293	90.0	10.0	HI
IA	41,300,264	40,084,200	40,547,730	39,331,666	CSCChSn	752,534	752,534	98.2	1.8	IA
LA	52,342,115	47,638,773	50,729,579	46,171,136	CS	1,612,536	1,467,637	96.9	3.1	LA
MN	63,595,427	60,019,848	61,451,715	57,929,730	CSCChSn	2,143,712	2,090,118	96.6	3.4	MN
MS	24,175,425	22,241,391	22,467,168	20,669,795	CSCChSn	1,708,257	1,571,596	92.9	7.1	MS
MT	10,620,760	10,297,437	10,379,102	10,067,861	CSCChSn	241,658	229,576	97.7	2.3	MT
NH	25,488,417	24,463,870	24,229,304	23,255,757	CSCChSn	1,259,113	1,208,113	95.1	4.9	NH
ND	7,308,006	7,091,881	7,139,673	6,924,129	CSCChSn	168,333	167,752	97.7	2.3	ND
OK	44,724,591	42,935,787	41,295,131	39,643,390	CSCCh	3,429,460	3,292,397	92.3	7.7	OK
RI	17,330,298	16,995,303	16,769,392	16,434,397	CSCChSn	560,906	560,906	96.8	3.2	RI
SC	20,573,228	19,531,265	18,928,116	17,919,056	CSCChSn	1,645,112	1,612,209	92.0	8.0	SC
TN	59,006,269	57,078,758	57,838,793	55,929,285	CSCChSn	1,167,476	1,149,473	98.0	2.0	TN
TX	235,233,188	229,378,733	226,503,540	220,649,085	CSCCh	8,729,648	8,729,648	96.3	3.7	TX
UT	6,495,681	6,243,365	6,272,275	6,019,959	CSCChSn	223,406	223,406	96.6	3.4	UT
VT	7,900,740	7,651,690	7,586,268	7,343,507	CSCChSn	314,472	308,183	96.0	4.0	VT
WA	52,283,229	51,718,961	48,833,040	48,268,772	CSCChSn	3,450,189	3,450,189	93.4	6.6	WA
Total	\$845,866,111	\$813,769,124	\$813,459,999	\$782,098,099		\$32,406,112	\$31,671,025	96.2	3.8	Total

*C — Cigars
S — Smoking tobacco
Ch — Chewing tobacco
Sn — Snuff

Table 12 — 1973
States Which Tax Both Cigarettes and Other Tobacco Products
(Fiscal Year Ending June 30, 1973)

State	Total Cigarette and Other Tobacco Taxes		Cigarette Taxes		Other Tobacco Taxes			Percentage of Total Tobacco Taxes From:		
	Gross Amount	Net Collections	Gross Amount	Net Collections	Other Products Taxed*	Gross Amount	Net Collections	Ciga- rettes	Other Tobacco Products	State
AL	\$ 45,210,088	\$ 41,819,334	\$ 43,328,876	\$ 40,079,212	CSCChSn	\$ 1,881,212	\$ 1,740,122	95.8	4.2	AL
AZ	23,343,561	24,969,142	24,963,408	24,594,606	CSCChSn	380,153	374,536	98.5	1.5	AZ
AR	39,220,040	37,779,174	37,917,550	36,476,684	CSCCh	1,302,490	1,302,490	96.7	3.3	AR
GA	68,872,661	66,836,884	67,860,659	65,824,882	C	1,012,002	1,012,002	98.5	1.5	GA
HI	7,117,975	7,117,975	6,406,178	6,406,178	CSCChSn	711,797	711,797	90.0	10.0	HI
ID	8,905,573	8,487,103	8,492,314	8,073,844	CSCChSn	413,259	413,259	95.4	4.6	ID
IA	42,225,113	40,954,901	41,441,346	40,198,431	CSCChSn	783,767	756,470	98.1	1.9	IA
KS	29,152,969	28,223,358	28,610,492	27,680,881	CSCChSn	542,477	542,477	98.1	1.9	KS
LA	53,472,037	50,153,210	51,867,876	48,648,614	CS	1,604,161	1,504,596	97.0	3.0	LA
MN	79,965,465	75,015,599	74,855,664	72,958,543	CSCChSn	2,109,801	2,057,056	97.3	2.7	MN
MS	25,207,311	23,190,727	23,431,124	21,556,635	CSCChSn	1,776,187	1,634,092	93.0	7.0	MS
MT	10,570,209	10,248,495	10,343,716	10,033,328	CSCChSn	226,493	215,167	97.9	2.1	MT
NH	24,652,289	23,730,043	23,666,198	22,780,843	CSCChSn	986,091	949,200	96.0	4.0	NH
ND	7,767,017	7,494,697	7,599,262	7,326,942	CSCChSn	167,755	167,755	97.8	2.2	ND
OK	45,991,288	44,151,782	42,488,076	40,788,631	CSCCh	3,503,212	3,363,151	92.4	7.6	OK
RI	18,384,527	18,027,628	17,872,822	17,515,923	CSCChSn	511,705	511,705	97.2	2.8	RI
SC	22,036,250	20,681,445	20,383,460	19,061,710	CSCChSn	1,652,790	1,619,735	92.5	7.5	SC
TN	58,661,801	57,336,918	57,504,328	56,179,445	CSCChSn	1,157,473	1,157,473	98.0	2.0	TN
TX	244,946,482	238,551,273	236,280,843	229,885,634	CSCCh	8,665,639	8,665,639	96.5	3.5	TX
UT	6,763,927	6,482,487	6,534,971	6,255,393	CSCChSn	228,956	227,094	96.6	3.4	UT
VT	8,453,810	8,187,098	8,136,202	7,875,842	CSCChSn	317,608	311,256	96.2	3.8	VT
WA	52,948,177	52,368,923	50,113,233	49,533,979	CSCChSn	2,834,944	2,834,944	94.6	5.4	WA
Total	\$922,868,570	\$891,808,196	\$890,098,598	\$859,736,180		\$32,769,972	\$32,072,016	96.4	3.6	Total

*C — Cigars
S — Smoking tobacco
Ch — Chewing tobacco
Sn — Snuff

Table 12 — 1974
States Which Tax Both Cigarettes and Other Tobacco Products
(Fiscal Year Ending June 30, 1974)

State	Total Cigarette and Other Tobacco Taxes		Cigarette Taxes		Other Tobacco Taxes			Percentage of Total Tobacco Taxes From:		
	Gross Amount	Net Collections	Gross Amount	Net Collections	Other Products Taxed*	Gross Amount	Net Collections	Ciga- rettes	Other Tobacco Products	State
AL	\$ 47,758,973	\$ 44,177,049	\$ 45,943,402	\$ 42,497,646	CSCChSn	\$ 1,815,571	\$ 1,679,403	96.2	3.8	AL
AZ	27,804,086	27,146,373	27,387,025	26,739,177	CSCChSn	417,061	407,196	98.5	1.5	AZ
AR	40,981,844	39,475,000	39,654,387	38,147,543	CSCCh	1,327,457	1,327,457	96.8	3.2	AR
GA	72,057,706	69,830,750	71,030,901	68,803,945	C	1,026,805	1,026,805	98.6	1.4	GA
HI	8,255,152	8,255,152	7,429,637	7,429,637	CSCChSn	825,515	825,515	90.0	10.0	HI
ID	9,268,144	8,828,029	8,804,939	8,364,824	CSCChSn	463,205	463,205	95.0	5.0	ID
IA	44,723,419	43,377,978	43,975,775	42,656,502	CSCChSn	747,644	721,476	98.3	1.7	IA
KS	30,323,701	29,357,379	29,740,692	28,774,370	CSCChSn	583,009	583,009	98.1	1.9	KS
LA	55,449,631	52,128,712	53,786,141	50,564,852	CS	1,663,490	1,563,860	97.0	3.0	LA
MN	79,748,414	77,868,225	77,610,293	75,783,557	CSCChSn	2,138,121	2,084,668	97.3	2.7	MN
MS	31,174,419	28,635,657	29,390,709	26,994,645	CSCChSn	1,783,710	1,641,012	94.3	5.7	MS
MT	10,786,688	10,458,444	10,549,226	10,232,855	CSCChSn	237,462	225,589	97.8	2.2	MT
NH	24,366,239	23,445,466	23,476,872	22,589,707	CSCChSn	889,367	855,759	96.4	3.6	NH
ND	7,954,624	7,719,882	7,779,886	7,545,144	CSCChSn	174,738	174,738	97.8	2.2	ND
OK	48,570,255	46,627,611	45,178,513	43,371,494	CSCCh	3,391,742	3,256,117	93.0	7.0	OK
RI**	18,972,029	18,602,545	18,482,269	18,112,785	CSCChSn	489,760	489,760	97.4	2.6	RI
SC	22,845,600	21,752,393	21,209,852	20,149,359	CSCChSn	1,635,748	1,603,034	92.8	7.2	SC
TN	62,632,200	61,219,931	61,589,439	60,177,170	CSCChSn	1,042,761	1,042,761	98.3	1.7	TN
TX	257,130,253	250,399,628	248,277,976	241,547,351	CSCCh	8,852,277	8,852,277	96.6	3.4	TX
UT	7,231,906	6,952,164	6,993,604	6,713,862	CSCChSn	238,302	238,302	96.7	3.3	UT
VT	8,778,417	8,501,398	8,454,155	8,183,622	CSCChSn	324,262	317,776	96.3	3.7	VT
WA	56,716,287	56,090,969	54,106,070	53,480,752	CSCChSn	2,610,217	2,610,217	95.4	4.6	WA
Total	\$973,529,987	\$940,850,735	\$940,851,763	\$908,860,799		\$32,678,224	\$31,989,936	96.6	3.4	Total

*C — Cigars

S — Smoking tobacco

Ch — Chewing tobacco

Sn — Snuff

**Tax on other tobacco products repealed 5/13/74.

Table 12 — 1975
States Which Tax Both Cigarettes and Other Tobacco Products
(Fiscal Year Ending June 30, 1975)

State	Total Cigarette and Other Tobacco Taxes		Cigarette Taxes		Other Tobacco Taxes			Percentage of Total Tobacco Taxes From:		
	Gross Amount	Net Collections	Gross Amount	Net Collections	Other Products Taxed*	Gross Amount	Net Collections	Ciga- rettes	Other Tobacco Products	State
AL	\$ 49,722,033	\$ 46,308,350	\$ 47,956,285	\$ 44,675,032	CSCChSn	\$ 1,765,748	\$ 1,633,318	96.5	3.5	AL
AZ	35,032,548	34,166,021	34,513,342	33,659,811	CSCChSn	519,206	506,210	98.5	1.5	AZ
AR	43,438,627	41,841,580	42,027,562	40,430,515	CSCCh	1,411,065	1,411,065	96.7	3.3	AR
GA	72,978,898	70,823,155	72,017,668	69,861,925	C	961,230	961,230	98.7	1.3	GA
HI	8,694,980	8,694,980	7,825,482	7,825,482	CSCChSn	869,498	869,498	90.0	10.0	HI
ID	9,473,068	9,024,830	8,966,803	8,518,565	CSCChSn	506,265	506,265	94.7	5.3	ID
IA	45,614,610	44,269,563	44,851,832	43,506,785	CSCChSn	762,778	762,778	98.3	1.7	IA
KS	31,478,236	30,531,498	30,820,823	29,900,382	CSCChSn	657,413	631,116	97.9	2.1	KS
LA	56,983,039	53,608,375	55,323,480	52,023,567	CS	1,659,559	1,584,808	97.1	2.9	LA
MN	80,842,627	78,788,723	78,648,180	76,649,136	CSCChSn	2,194,447	2,139,587	97.3	2.7	MN
MS	31,748,463	29,208,559	29,870,336	27,480,682	CSCChSn	1,878,127	1,727,877	94.1	5.9	MS
MT	11,169,863	10,829,559	10,908,482	10,581,247	CSCChSn	261,381	248,312	97.7	2.3	MT
NH	24,818,767	23,876,127	23,912,882	23,004,647	CSCChSn	905,885	871,480	96.3	3.7	NH
ND	8,448,686	8,157,065	8,260,851	7,969,661	CSCChSn	187,835	187,404	97.8	2.2	ND
OK	50,439,165	48,421,772	46,797,075	44,925,241	CSCCh	3,642,090	3,496,531	92.8	7.2	OK
SC	23,392,946	22,271,340	21,800,180	20,710,430	CSCChSn	1,592,766	1,560,910	93.2	6.8	SC
TN	64,159,757	62,719,068	62,998,951	61,558,262	CSCChSn	1,160,806	1,160,806	98.2	1.8	TN
TX	266,085,649	259,019,043	256,967,461	249,900,855	CSCCh	9,118,188	9,118,188	96.6	3.4	TX
UT	7,378,952	7,094,504	7,111,247	6,826,799	CSCChSn	267,705	267,705	96.4	3.6	UT
VT	9,106,067	8,181,630	8,776,260	8,495,419	CSCChSn	329,807	323,211	96.4	3.6	VT
WA	57,982,380	57,342,798	55,315,200	54,675,818	CSCChSn	2,667,180	2,667,180	95.4	4.6	WA
Total	\$988,989,361	\$955,815,540	\$955,670,382	\$923,180,061		\$33,318,979	\$32,635,479	96.6	3.4	Total

*C — Cigars
S — Smoking tobacco
Ch — Chewing tobacco
Sn — Snuff

Table 12 — 1976
States Which Tax Both Cigarettes and Other Tobacco Products
(Fiscal Year Ending June 30, 1976)

State	Total Cigarette and Other Tobacco Taxes		Cigarette Taxes		Other Tobacco Taxes			Percentage of Total Tobacco Taxes From:		
	Gross Amount	Net Collections	Gross Amount	Net Collections	Other Products Taxed*	Gross Amount	Net Collections	Ciga- rettes	Other Tobacco Products	State
AL	\$ 52,139,878	\$ 48,229,387	\$ 50,409,197	\$ 46,628,507	CSChSn	\$ 1,730,681	\$ 1,600,880	96.7	3.3	AL
AZ	35,870,080	34,957,367	35,349,459	34,436,746	CSChSn	520,621	520,621	98.5	1.5	AZ
AR	46,165,680	44,466,277	44,721,125	43,021,722	CSCh	1,444,555	1,444,555	96.9	3.1	AR
GA	75,393,292	73,160,892	74,434,653	72,202,253	C	958,639	958,639	98.7	1.3	GA
HI	9,559,075	9,559,075	8,603,167	8,603,167	CSChSn	955,908	955,908	90.0	10.0	HI
ID	9,850,190	9,383,788	9,332,444	8,866,042	CSChSn	517,746	517,746	94.7	5.3	ID
IA	47,269,567	45,875,204	46,500,488	45,106,125	CSChSn	769,079	769,079	98.4	1.6	IA
KS	32,758,146	31,696,699	32,063,308	31,029,654	CSChSn	694,838	667,045	97.9	2.1	KS
LA	59,761,109	56,181,317	58,209,458	54,717,495	CS	1,551,651	1,463,822	97.4	2.6	LA
MN	84,678,158	82,314,060	82,524,137	80,213,891	CSChSn	2,154,021	2,100,169	97.5	2.5	MN
MS	33,308,898	30,644,186	31,194,721	28,699,143	CSChSn	2,114,177	1,945,043	93.7	6.3	MS
MT	11,486,161	11,135,956	11,203,768	10,867,683	CSChSn	282,393	268,273	97.5	2.5	MT
ND	8,944,854	8,680,459	8,760,004	8,495,609	CSChSn	184,850	184,850	97.9	2.1	ND
OK	52,617,488	50,512,848	48,870,860	46,916,084	CSCh	3,746,628	3,596,764	92.9	7.1	OK
SC	24,756,942	23,566,677	23,170,887	22,012,343	CSChSn	1,586,055	1,554,334	93.6	6.4	SC
TN	67,495,590	66,184,727	66,254,203	64,943,340	CSChSn	1,241,387	1,241,387	98.2	1.8	TN
TX	282,562,784	275,050,699	273,166,718	265,654,633	CSCh	9,396,066	9,396,066	96.7	3.3	TX
UT	7,782,346	7,481,624	7,518,081	7,217,359	CSChSn	264,265	264,265	96.6	3.4	UT
VT	10,042,532	9,727,606	9,671,592	9,362,100	CSChSn	370,940	365,506	96.3	3.7	VT
WA	59,804,364	59,146,966	56,868,365	56,210,967	CSChSn	2,935,999	2,935,999	95.1	4.9	WA
Total	\$1,012,247,134	\$977,955,814	\$978,826,635	\$945,204,863		\$33,420,499	\$32,750,951	96.7	3.3	Total

*C — Cigars
S — Smoking tobacco
Ch — Chewing tobacco
Sn — Snuff

Table 12 — 1977
States Which Tax Both Cigarettes and Other Tobacco Products
(Fiscal Year Ending June 30, 1977)

State	Total Cigarette and Other Tobacco Taxes		Cigarette Taxes		Other Tobacco Taxes			Percentage of Total Tobacco Taxes From:		
	Gross Amount	Net Collections	Gross Amount	Net Collections	Other Products Taxed*	Gross Amount	Net Collections	Ciga- rettes	Other Tobacco Products	State
AL	\$ 53,223,752	\$ 49,148,722	\$ 51,516,608	\$ 47,569,613	CSCChSn	\$ 1,707,144	\$ 1,579,109	96.8	3.2	AL
AZ	36,402,115	35,483,570	35,910,542	34,991,997	CSCChSn	491,573	491,573	98.6	1.4	AZ
AR	47,371,150	45,627,770	45,878,425	44,135,045	CSCCh	1,492,725	1,492,725	96.8	3.2	AR
GA	76,810,124	74,534,895	75,841,237	73,566,008	C	968,887	968,887	98.7	1.3	GA
HI	10,305,968	10,305,968	9,275,371	9,275,371	CSCChSn	1,030,597	1,030,597	90.0	10.0	HI
ID	10,049,363	9,576,841	9,453,009	8,980,487	CSCChSn	596,354	596,354	94.1	5.9	ID
IA	47,658,505	46,253,147	46,894,948	45,489,590	CSCChSn	763,557	763,557	98.4	1.6	IA
KS	33,198,178	32,108,318	32,492,220	31,430,598	CSCChSn	705,958	677,720	97.9	2.1	KS
LA	60,691,610	57,142,619	59,157,747	55,608,756	CS	1,533,863	1,533,863	97.5	2.5	LA
MN	85,844,783	84,155,212	83,667,105	82,031,412	CSCChSn	2,177,678	2,123,800	97.5	2.5	MN
MS	33,776,787	30,964,788	31,606,577	28,968,194	CSCChSn	2,170,210	1,996,594	93.6	6.4	MS
MT	11,782,380	11,422,859	11,479,175	11,134,814	CSCChSn	303,205	288,045	97.4	2.6	MT
ND	8,830,408	8,569,737	8,641,141	8,380,470	CSCChSn	189,267	189,267	97.9	2.1	ND
OK	54,369,158	52,194,458	50,502,883	48,482,834	CSCCh	3,866,275	3,711,624	92.9	7.1	OK
SC	25,042,138	23,838,057	23,441,273	22,269,210	CSCChSn	1,600,865	1,568,847	93.6	6.4	SC
TN	69,594,166	68,012,192	68,265,256	66,709,860	CSCChSn	1,328,910	1,302,332	98.1	1.9	TN
TX	294,384,869	286,577,396	283,908,123	276,100,650	CSCCh	10,476,746	10,476,746	96.4	3.6	TX
UT	8,058,123	7,747,806	7,755,816	7,445,499	CSCChSn	302,307	302,307	96.2	3.8	UT
VT	9,940,175	9,625,281	9,674,168	9,364,594	CSCChSn	266,007	260,687	97.3	2.7	VT
WA	60,072,081	59,408,245	57,489,163	56,825,327	CSCChSn	2,582,918	2,582,918	95.7	4.3	WA
Total	\$1,037,405,833	\$1,002,697,881	\$1,002,850,787	\$968,760,329		\$34,555,046	\$33,937,552	96.7	3.3	Total

*C — Cigars
S — Smoking tobacco
Ch — Chewing tobacco
Sn — Snuff

Table 12 — 1978
States Which Tax Both Cigarettes and Other Tobacco Products
(Fiscal Year Ending June 30, 1978)

State	Total Cigarette and Other Tobacco Taxes		Cigarette Taxes		Other Tobacco Taxes			Percentage of Total Tobacco Taxes From:		
	Gross Amount	Net Collections	Gross Amount	Net Collections	Other Products Taxed*	Gross Amount	Net Collections	Ciga- rettes	Other Tobacco Products	State
AL	\$ 56,059,741	\$ 51,855,261	\$ 54,460,929	\$ 50,376,360	CSCChSn	\$ 1,598,812	\$ 1,478,901	97.1	2.9	AL
AZ	37,715,373	36,790,217	37,232,113	36,306,957	CSCChSn	483,260	483,260	98.7	1.3	AZ
AR	50,308,400	48,385,276	48,463,712	46,540,588	CSCCh	1,844,688	1,844,688	96.3	3.7	AR
GA	79,490,365	77,134,953	78,514,059	76,158,647	C	976,306	976,306	98.8	1.2	GA
HI	10,972,014	10,972,014	9,874,813	9,874,813	CSCChSn	1,097,201	1,097,201	90.0	10.0	HI
ID	10,222,137	9,743,436	9,577,228	9,098,527	CSCChSn	644,909	644,909	93.7	6.3	ID
IA	48,403,015	46,978,059	47,623,434	46,198,478	CSCChSn	779,581	779,581	98.4	1.6	IA
KS	33,257,600	32,172,053	32,518,489	31,462,506	CSCChSn	739,111	709,547	97.8	2.2	KS
LA	63,022,012	59,330,841	61,526,377	57,835,206	CS	1,495,635	1,495,635	97.6	2.4	LA
MN	87,366,036	85,096,331	85,171,636	82,956,791	CSCChSn	2,194,400	2,139,540	97.5	2.5	MN
MS	35,153,481	31,966,725	32,819,570	29,819,527	CSCChSn	2,333,911	2,147,198	93.4	6.6	MS
MT	11,966,985	11,600,997	11,618,047	11,269,506	CSCChSn	348,938	331,491	97.1	2.9	MT
ND	8,955,975	8,691,800	8,756,406	8,492,231	CSCChSn	199,569	199,569	97.8	2.2	ND
OK	56,538,755	54,277,407	52,475,244	50,376,243	CSCCh	4,063,511	3,901,164	92.8	7.2	OK
SC	29,911,006	28,464,570	28,273,885	26,860,191	CSCChSn	1,637,121	1,604,379	94.5	5.5	SC
TN	72,540,032	70,926,431	71,135,611	69,522,010	CSCChSn	1,404,421	1,404,421	98.1	1.9	TN
TX	306,875,807	298,708,954	296,923,598	288,758,199	CSCCh	9,952,209	9,950,755	96.8	3.2	TX
UT	8,391,373	8,064,139	8,077,185	7,749,951	CSCChSn	314,188	314,188	6.3	3.7	UT
VT	9,734,387	9,426,749	9,412,514	9,111,314	CSCChSn	321,873	315,435	96.7	3.3	VT
WA	62,243,458	61,558,845	59,298,458	58,613,845	CSCChSn	2,945,000	2,945,000	95.3	4.7	WA
Total	\$1,079,127,952	\$1,042,145,058	\$1,043,753,308	\$1,007,381,890		\$35,374,644	\$34,763,168	96.7	3.3	Total

*C — Cigars
S — Smoking tobacco
Ch — Chewing tobacco
Sn — Snuff

Table 12 — 1979
States Which Tax Both Cigarettes and Other Tobacco Products
(Fiscal Year Ending June 30, 1979)

State	Total Cigarette and Other Tobacco Taxes		Cigarette Taxes		Other Tobacco Taxes			Percentage of Total Tobacco Taxes From:		
	Gross Amount	Net Collections	Gross Amount	Net Collections	Other Products Taxed*	Gross Amount	Net Collections	Ciga- rettes	Other Tobacco Products	State
AL	\$ 56,053,275	\$ 51,849,280	\$ 54,496,057	\$ 50,408,853	CSCChSn	\$ 1,557,218	\$ 1,440,427	97.2	2.8	AL
AZ	38,698,675	37,755,786	38,135,772	37,192,883	CSCChSn	562,903	562,903	98.5	1.5	AZ
AR	50,935,722	49,070,965	49,072,538	47,207,781	CSCCh	1,863,184	1,863,184	96.3	3.7	AR
GA	80,116,322	77,741,552	79,159,343	76,784,573	C	956,979	956,979	98.8	1.2	GA
HI	11,835,674	11,835,674	10,652,107	10,652,107	CSCChSn	1,183,567	1,183,567	90.0	10.0	HI
ID	10,097,896	9,628,605	9,388,416	8,919,125	CSCChSn	709,480	709,480	93.0	7.0	ID
IA	47,627,186	46,225,901	46,817,786	45,416,501	CSCChSn	809,400	809,400	98.3	1.7	IA
KS	33,406,537	32,315,793	32,655,500	31,594,798	CSCChSn	751,037	720,995	97.8	2.2	KS
LA	62,620,044	58,952,415	61,132,782	57,465,153	CS	1,487,262	1,487,262	97.6	2.4	LA
MN	87,602,266	85,932,059	85,350,189	83,736,284	CSCChSn	2,252,077	2,195,775	97.4	2.6	MN
MS	35,318,747	32,167,775	32,770,862	29,823,721	CSCChSn	2,547,885	2,344,054	92.8	7.2	MS
MT	11,723,237	11,363,807	11,336,539	10,996,444	CSCChSn	386,698	367,363	96.7	3.3	MT
ND	8,909,716	8,646,262	8,705,686	8,442,232	CSCChSn	204,030	204,030	97.7	2.3	ND
OK	57,323,581	55,030,778	53,000,386	50,880,385	CSCCh	4,323,195	4,150,393	92.5	7.5	OK
SC	29,317,473	27,899,708	27,713,875	26,328,182	CSCChSn	1,603,598	1,571,526	94.5	5.5	SC
TN	73,554,116	71,916,168	72,046,814	70,408,866	CSCChSn	1,507,302	1,507,302	98.0	2.0	TN
TX	312,351,932	304,056,011	301,669,878	293,373,957	CSCCh	10,682,054	10,682,054	96.6	3.4	TX
UT	8,603,610	8,272,798	8,270,288	7,939,476	CSCChSn	333,322	333,322	96.1	3.9	UT
VT	9,724,249	9,416,914	9,404,220	9,103,285	CSCChSn	320,029	313,629	96.7	3.3	VT
WA	64,463,539	63,756,802	61,252,398	60,545,661	CSCChSn	3,211,141	3,211,141	95.0	5.0	WA
Total	\$1,090,283,797	\$1,053,835,053	\$1,053,031,436	\$1,017,220,267		\$37,252,361	\$36,614,786	96.6	3.4	Total

*C — Cigars
S — Smoking tobacco
Ch — Chewing tobacco
Sn — Snuff

Table 12 — 1980
States Which Tax Both Cigarettes and Other Tobacco Products
(Fiscal Year Ending June 30, 1980)

State	Total Cigarette and Other Tobacco Taxes		Cigarette Taxes		Other Tobacco Taxes			Percentage of Total Tobacco Taxes From:		
	Gross Amount	Net Collections	Gross Amount	Net Collections	Other Products Taxed*	Gross Amount	Net Collections	Ciga- rettes	Other Tobacco Products	State
AL	\$ 57,345,761	\$ 53,124,404	\$ 55,701,205	\$ 51,603,190	CSChSn	\$ 1,644,556	\$ 1,521,214	97.1	2.9	AL
AZ	40,885,043	39,883,149	40,387,868	39,385,974	CSChSn	497,175	497,175	98.8	1.2	AZ
AR	53,146,411	51,208,842	50,988,650	49,051,081	CSCh	2,157,761	2,157,761	95.9	4.1	AR
GA	82,582,244	80,136,373	81,529,217	79,083,346	C	1,053,027	1,053,027	98.7	1.3	GA
HI	12,718,979	12,718,979	11,447,081	11,447,081	CSChSn	1,271,898	1,271,898	90.0	10.0	HI
ID	10,249,903	9,782,839	9,483,198	9,016,134	CSChSn	766,705	766,705	92.5	7.5	ID
IA	47,937,809	46,526,867	47,075,859	45,664,917	CSChSn	861,950	861,950	98.2	1.8	IA
KS	33,996,155	32,885,084	33,130,559	32,054,111	CSChSn	865,596	830,973	97.5	2.5	KS
LA	65,259,747	61,438,182	63,701,662	59,880,097	CS	1,558,085	1,558,085	97.6	2.4	LA
MN	88,443,095	86,928,657	86,084,277	84,628,809	CSChSn	2,358,818	2,299,848	97.3	2.7	MN
MS	36,547,608	33,332,868	33,608,855	30,629,215	CSChSn	2,938,753	2,703,653	92.0	8.0	MS
MT	11,923,133	11,557,067	11,504,367	11,159,240	CSChSn	418,766	397,827	96.5	3.5	MT
ND	9,902,018	9,609,937	9,686,868	9,394,787	CSChSn	215,150	215,150	97.8	2.2	ND
OK	78,047,686	74,925,861	73,476,900	70,537,906	CSCh	4,570,786	4,387,955	94.1	5.9	OK
SC	30,042,832	28,590,305	28,389,033	26,969,582	CSChSn	1,653,799	1,620,723	94.5	5.5	SC
TN	75,955,514	74,270,557	74,254,687	72,569,730	CSChSn	1,700,827	1,700,827	97.8	2.2	TN
TX	332,588,007	321,942,239	321,154,012	310,508,244	CSCh	11,433,995	11,433,995	96.6	3.4	TX
UT	10,798,514	10,240,293	10,380,880	9,822,659	CSChSn	417,634	417,634	96.1	3.9	UT
VT	9,980,573	9,665,342	9,635,046	9,326,725	CSChSn	345,527	338,617	96.5	3.5	VT
WA	66,203,412	65,468,487	63,679,946	62,945,021	CSChSn	2,523,466	2,523,466	96.2	3.8	WA
Total	\$1,154,554,444	\$1,114,236,332	\$1,115,300,170	\$1,075,677,849		\$39,254,274	\$38,558,483	96.6	3.4	Total

*C — Cigars
S — Smoking tobacco
Ch — Chewing tobacco
Sn — Snuff

Table 12 — 1981
States Which Tax Both Cigarettes and Other Tobacco Products
(Fiscal Year Ending June 30, 1981)

State	Total Cigarette and Other Tobacco Taxes		Cigarette Taxes		Other Tobacco Taxes			Percentage of Total Tobacco Taxes From:		
	Gross Amount	Net Collections	Gross Amount	Net Collections	Other Products Taxed*	Gross Amount	Net Collections	Ciga- rettes	Other Tobacco Products	State
AL	\$ 74,457,169	\$ 68,944,230	\$ 72,852,874	\$ 67,460,257	CSChSn	\$ 1,604,295	\$ 1,483,973	97.8	2.2	AL
AZ	40,709,227	39,744,226	40,210,749	39,245,748	CSChSn	498,478	498,478	98.8	1.2	AZ
AR	54,706,353	52,722,142	52,216,063	50,231,852	CSCh	2,490,290	2,490,290	95.4	4.6	AR
GA	86,435,987	83,869,504	85,549,591	82,983,108	C	886,396	886,396	99.0	1.0	GA
HI	13,764,898	13,764,898	12,388,409	12,388,409	CSChSn	1,376,489	1,376,489	90.0	10.0	HI
ID	10,705,105	10,234,431	9,801,784	9,331,110	CSChSn	903,321	903,321	91.6	8.4	ID
IA	51,331,580	49,822,119	50,394,103	48,884,642	CSChSn	937,477	937,477	98.2	1.8	IA
KS	35,304,988	34,151,966	34,323,231	33,209,479	CSChSn	981,757	942,487	97.2	2.8	KS
LA	68,339,718	64,344,419	66,589,349	62,594,050	CS	1,750,369	1,750,369	97.4	2.6	LA
MN	91,119,321	88,627,800	88,626,729	86,197,567	CSChSn	2,492,592	2,430,233	97.3	2.7	MN
MS	37,953,206	34,579,101	34,741,994	31,264,786	CSChSn	3,211,212	2,954,315	91.5	8.5	MS
MT	11,925,335	11,557,794	11,436,105	11,093,026	CSChSn	489,230	464,768	95.9	4.1	MT
ND	10,088,987	9,724,679	9,847,648	9,483,340	CSChSn	241,339	241,339	97.6	2.4	ND
OK	82,357,958	79,172,085	78,231,671	75,102,413	CSCh	4,126,287	4,069,672	95.0	5.0	OK
SC	31,466,178	29,972,998	29,722,415	28,264,110	CSChSn	1,743,763	1,708,888	94.5	5.5	SC
TN	78,909,334	77,179,807	77,075,964	75,346,437	CSChSn	1,833,370	1,833,370	97.7	2.3	TN
TX	352,387,860	338,213,088	339,554,173	325,392,454	CSCh	12,833,687	12,820,634	96.4	3.6	TX
UT	11,831,345	11,378,030	11,332,870	10,879,555	CSChSn	498,475	498,475	95.8	4.2	UT
VT	10,427,695	10,098,576	10,047,083	9,725,576	CSChSn	380,612	373,000	96.4	3.6	VT
WA	77,955,818	77,098,623	74,445,441	73,588,246	CSChSn	3,510,377	3,510,377	95.5	4.5	WA
Total	\$1,232,178,062	\$1,185,200,516	\$1,189,388,246	\$1,143,026,165		\$42,789,816	\$42,174,351	96.5	3.5	Total

*C — Cigars
S — Smoking tobacco
Ch — Chewing tobacco
Sn — Snuff

Table 12 — 1982
States Which Tax Both Cigarettes and Other Tobacco Products
(Fiscal Year Ending June 30, 1982)

State	Total Cigarette and Other Tobacco Taxes		Cigarette Taxes		Other Tobacco Taxes			Percentage of Total Tobacco Taxes From:		
	Gross Amount	Net Collections	Gross Amount	Net Collections	Other Products Taxed*	Gross Amount	Net Collections	Ciga- rettes	Other Tobacco Products	State
AL	\$ 76,236,734	\$ 69,909,289	\$ 74,641,962	\$ 68,429,255	CSChSn	\$ 1,594,772	\$ 1,480,034	97.9	2.1	AL
AZ	41,796,785	40,763,948	41,240,299	40,207,462	CSChSn	556,486	556,486	98.7	1.3	AZ
AR	54,591,662	52,618,277	51,931,175	49,957,790	CSCh	2,660,487	2,660,487	95.1	4.9	AR
GA	87,793,206	85,186,501	86,890,317	84,283,612	C	902,889	902,889	99.0	1.0	GA
HI	13,984,478	13,984,478	12,586,030	12,586,030	CSChSn	1,398,448	1,398,448	90.0	10.0	HI
ID	10,702,178	10,215,686	9,730,763	9,244,271	CSChSn	971,415	971,415	90.9	9.1	ID
IA	62,265,136	61,051,524	61,227,054	60,013,442	CSChSn	1,038,082	1,038,082	98.3	1.7	IA
KS	35,374,894	34,154,268	34,299,712	33,122,093	CSChSn	1,075,182	1,032,175	97.0	3.0	KS
LA	69,853,947	65,770,272	68,168,223	64,084,548	CS	1,685,724	1,685,724	97.6	2.4	LA
MN	90,744,015	88,962,242	87,997,454	86,286,122	CSChSn	2,746,561	2,676,120	97.0	3.0	MN
MS	38,436,206	34,921,814	35,020,184	31,779,074	CSChSn	3,416,022	3,142,740	91.1	8.9	MS
MT	12,194,480	11,817,539	11,649,438	11,300,091	CSChSn	545,042	517,448	95.5	4.5	MT
ND	10,292,125	9,723,949	10,008,539	9,440,363	CSChSn	283,586	283,586	97.2	2.8	ND
OK	85,495,036	82,145,471	82,012,528	78,732,613	CSCh	3,482,508	3,412,858	95.9	4.1	OK
SC	32,028,921	30,536,422	30,151,784	28,696,828	CSChSn	1,877,137	1,839,594	94.1	5.9	SC
TN	80,880,015	79,123,377	78,807,924	77,051,286	CSChSn	2,072,091	2,072,091	97.4	2.6	TN
TX	368,572,884	341,193,528	358,491,433	331,126,437	CSCh	10,081,451	10,067,091	97.3	2.7	TX
UT	11,728,308	11,273,357	11,175,540	10,720,589	CSChSn	552,768	552,768	95.3	4.7	UT
VT	10,462,076	10,132,814	10,047,885	9,726,907	CSChSn	414,191	405,907	96.0	4.0	VT
WA	94,794,271	93,966,571	90,552,150	89,724,450	CSChSn	4,242,121	4,242,121	95.5	4.5	WA
WI	112,779,275	109,710,609	110,331,468	107,262,802	CSChSn	2,447,807	2,447,807	97.8	2.2	WI
Total	\$1,401,006,632	\$1,337,161,936	\$1,356,961,862	\$1,293,776,065		\$44,044,770	\$43,385,871	96.9	3.1	Total

*C — Cigars
S — Smoking tobacco
Ch — Chewing tobacco
Sn — Snuff

Table 12 — 1983
States Which Tax Both Cigarettes and Other Tobacco Products
(Fiscal Year Ending June 30, 1983)

State	Total Cigarette and Other Tobacco Taxes		Cigarette Taxes		Other Tobacco Taxes			Percentage of Total Tobacco Taxes From:		
	Gross Amount	Net Collections	Gross Amount	Net Collections	Other Products Taxed*	Gross Amount	Net Collections	Ciga- rettes	Other Tobacco Products	State
AL	\$ 75,172,030	\$ 69,812,977	\$ 73,371,489	\$ 68,278,363	CSChSn	\$ 1,800,541	\$ 1,534,614	97.6	2.4	AL
AZ	41,934,449	40,904,670	41,322,538	40,292,759	CSChSn	611,911	611,911	98.5	1.5	AZ
AR	57,488,793	57,413,357	54,616,725	52,541,289	CSCh	2,872,068	2,872,068	95.0	5.0	AR
GA	87,104,999	84,521,406	86,120,722	83,537,129	C	984,277	984,277	98.9	1.1	GA
HI	17,558,483	17,558,483	15,802,635	15,802,635	CSChSn	1,755,848	1,755,848	90.0	10.0	HI
ID	10,872,366	10,384,133	9,777,154	9,288,921	CSChSn	1,095,212	1,095,212	89.9	10.1	ID
IA	61,577,375	60,366,774	60,490,333	59,282,732	CSChSn	1,087,042	1,087,042	98.2	1.8	IA
KS	34,916,620	33,776,488	33,792,242	32,697,085	CSChSn	1,124,378	1,079,403	96.8	3.2	KS
LA	65,720,931	61,947,495	64,132,865	60,359,429	CS	1,588,066	1,588,066	97.6	2.4	LA
MN	87,912,030	86,256,847	84,999,048	83,417,541	CSChSn	2,912,982	2,839,306	96.7	3.3	MN
MS	38,034,614	34,692,145	34,308,215	31,241,775	CSChSn	3,726,399	3,450,370	90.2	9.8	MS
MT	11,536,015	11,177,815	10,930,021	10,602,121	CSChSn	605,994	575,694	94.7	5.3	MT
ND	10,897,434	10,492,639	10,593,220	10,188,425	CSChSn	304,214	304,214	97.2	2.8	ND
OK	83,563,450	80,283,722	80,059,844	76,850,188	CSCh	3,503,606	3,433,534	95.8	4.2	OK
SC	31,377,152	29,955,446	29,391,530	28,009,591	CSChSn	1,985,622	1,945,855	93.7	6.3	SC
TN	80,233,946	78,500,992	78,010,310	76,277,356	CSChSn	2,223,636	2,223,636	97.2	2.8	TN
TX	367,526,175	351,753,263	357,379,664	341,606,488	CSCh	10,146,775	10,146,775	97.2	2.8	TX
UT	13,465,610	13,291,644	12,863,400	12,689,434	CSChSn	602,210	602,210	95.5	4.5	UT
VT	9,956,668	9,645,288	9,521,081	9,216,407	CSChSn	435,587	428,881	95.6	4.4	VT
WA	104,212,815	103,412,322	99,088,106	98,287,613	CSChSn	5,124,709	5,124,709	95.1	4.9	WA
WI	131,540,563	127,847,545	127,739,461	124,046,443	CSChSn	3,801,102	3,801,102	97.1	2.9	WI
Total	\$1,422,602,568	\$1,373,995,451	\$1,374,310,603	\$1,324,513,724		\$48,292,180	\$47,484,727	96.6	3.4	Total

*C — Cigars
S — Smoking tobacco
Ch — Chewing tobacco
Sn — Snuff

Table 12 — 1984
States Which Tax Both Cigarettes and Other Tobacco Products
(Fiscal Year Ending June 30, 1984)

State	Total Cigarette and Other Tobacco Taxes		Cigarette Taxes		Other Tobacco Taxes			Percentage of Total Tobacco Taxes From:		
	Gross Amount	Net Collections	Gross Amount	Net Collections	Other Products Taxed*	Gross Amount	Net Collections	Ciga- rettes	Other Tobacco Products	State
AL	\$ 73,807,302	\$ 68,835,130	\$ 72,144,256	\$ 67,296,812	CSCChSn	\$ 1,663,046	\$ 1,538,318	97.7	2.3	AL
AZ	42,568,811	41,473,630	42,047,774	40,952,593	CSCChSn	521,037	521,037	98.8	1.2	AZ
AR	63,704,797	61,401,574	60,611,138	58,307,915	CSCCh	3,093,659	3,093,659	95.1	4.9	AR
GA	87,734,004	85,139,323	86,489,648	83,894,967	C	1,244,356	1,244,356	98.6	1.4	GA
HI	19,836,290	19,836,290	17,852,659	17,852,659	CSCChSn	1,983,631	1,983,631	90.0	10.0	HI
ID	10,715,151	10,242,606	9,461,798	8,989,253	CSCChSn	1,253,353	1,253,353	88.3	11.7	ID
IA	60,241,175	58,902,565	59,082,906	57,744,296	CSCChSn	1,158,269	1,158,269	98.1	1.9	IA
KS	46,285,911	45,025,139	45,063,879	43,851,988	CSCChSn	1,222,032	1,173,151	97.4	2.6	KS
LA	64,792,890	61,841,296	63,388,285	60,436,691	CS	1,404,605	1,404,605	97.8	2.2	LA
MN	86,219,013	84,723,144	83,117,876	81,688,366	CSCChSn	3,101,137	3,034,778	96.4	3.6	MN
MS	37,219,843	31,566,434	33,262,141	27,925,339	CSCChSn	3,957,702	3,641,095	89.4	10.6	MS
MT	13,764,405	13,311,145	13,072,334	12,652,027	CSCChSn	692,071	659,118	95.0	5.0	MT
NV	18,456,147	17,737,402	17,605,891	16,903,818	CSCChSn	850,256	833,584	95.4	4.6	NV
ND	13,856,063	13,179,484	13,531,577	12,854,998	CSCChSn	324,486	324,486	97.7	2.3	ND
OK	80,498,480	77,333,308	77,128,269	74,047,294	CSCCh	3,370,211	3,286,014	95.8	4.2	OK
SC	31,472,993	30,000,673	29,419,765	27,988,510	CSCChSn	2,053,228	2,012,163	93.5	6.5	SC
TN	79,172,846	77,455,877	76,741,643	75,024,674	CSCChSn	2,431,203	2,431,203	96.9	3.1	TN
TX	354,518,293	341,927,553	344,699,280	332,108,540	CSCCh	9,819,013	9,819,013	97.2	2.8	TX
UT	13,739,483	13,216,628	13,071,387	12,548,532	CSCChSn	668,096	668,096	95.1	4.9	UT
VT	13,140,339	12,736,799	12,567,950	12,278,887	CSCChSn	572,389	457,912	95.6	4.4	VT
WA	101,085,650	100,302,622	95,849,952	95,073,173	CSCChSn	5,235,698	5,229,449	94.8	5.2	WA
WI	130,510,945	126,701,756	126,570,755	122,761,566	CSCChSn	3,940,190	3,940,190	97.0	3.0	WI
Total	\$1,443,340,831	\$1,375,890,378	\$1,392,781,163	\$1,343,182,898		\$50,559,668	\$49,707,480	96.5	3.5	Total

*C — Cigars
S — Smoking tobacco
Ch — Chewing tobacco
Sn — Snuff

Table 12 — 1985
States Which Tax Both Cigarettes and Other Tobacco Products
(Fiscal Year Ending June 30, 1985)

State	Total Cigarette and Other Tobacco Taxes		Cigarette Taxes		Other Tobacco Taxes			Percentage of Total Tobacco Taxes From:		
	Gross Amount	Net Collections	Gross Amount	Net Collections	Other Products Taxed*	Gross Amount	Net Collections	Ciga- rettes	Other Tobacco Products	State
AL	\$ 78,371,207	\$ 72,007,187	\$ 76,693,928	\$ 70,455,704	CSChSn	\$ 1,677,279	\$ 1,551,483	97.9	2.1	AL
AZ	50,754,163	49,522,518	49,914,889	48,683,244	CSChSn	839,274	839,274	98.3	1.7	AZ
AR	66,044,949	63,463,943	62,733,844	60,152,838	CSCh	3,311,105	3,311,105	95.0	5.0	AR
GA	91,539,792	88,835,118	90,152,759	87,448,085	C	1,387,033	1,387,033	98.5	1.5	GA
HI	19,462,565	19,462,565	17,552,309	17,552,309	CSChSn	1,910,256	1,910,256	90.2	9.8	HI
ID	10,808,107	10,208,786	9,319,619	8,854,769	CSChSn	1,488,488	1,354,017	86.2	13.8	ID
IA	59,195,450	59,166,035	58,018,435	57,989,020	CSChSn	1,177,015	1,177,015	98.0	2.0	IA
KS	46,636,211	45,407,756	45,327,675	44,151,563	CSChSn	1,308,536	1,256,193	97.2	2.8	KS
LA	91,333,407	80,560,224	89,977,784	79,204,601	CS	1,355,623	1,355,623	98.5	1.5	LA
MN	88,501,485	86,842,390	85,266,384	83,687,519	CSChSn	3,235,101	3,154,871	96.3	3.7	MN
MS	39,234,103	38,112,841	35,093,776	34,303,740	CSChSn	4,140,327	3,809,101	89.4	10.6	MS
MT	14,397,251	13,906,914	13,712,206	13,256,121	CSChSn	685,045	650,793	95.2	4.8	MT
NV	21,470,558	20,471,940	20,320,667	19,345,047	CSChSn	1,149,891	1,126,893	94.6	5.4	NV
ND	13,205,056	12,562,123	12,858,557	12,215,624	CSChSn	346,499	346,499	97.4	2.6	ND
OK	78,056,958	75,022,617	74,875,926	71,881,137	CSCh	3,181,032	3,141,480	95.9	4.1	OK
SC	31,550,060	30,065,103	29,421,407	27,979,023	CSChSn	2,128,653	2,086,080	93.3	6.7	SC
TN	82,230,668	80,456,064	79,593,436	77,818,832	CSChSn	2,637,232	2,637,232	96.8	3.2	TN
TX	380,672,005	367,540,362	360,500,225	347,499,780	CSChSn	20,171,795	20,040,582	94.7	5.3	TX
UT	14,140,890	13,604,398	13,412,317	12,875,825	CSChSn	728,573	728,573	94.8	5.2	UT
VT	13,460,513	13,168,395	12,992,903	12,700,785	CSChSn	467,610	467,610	96.5	3.5	VT
WA	102,194,296	101,409,729	97,277,410	96,498,729	CSChSn	4,916,886	4,911,000	95.2	4.8	WA
WI	132,696,721	129,720,544	128,653,014	125,676,837	CSChSn	4,043,707	4,043,707	97.0	3.0	WI
Total	\$1,525,956,430	\$1,471,517,554	\$1,463,669,470	\$1,410,231,134		\$61,286,960	\$62,286,420	95.9	4.1	Total

*C — Cigars
S — Smoking tobacco
Ch — Chewing tobacco
Sn — Snuff

Table 12 — 1986
States Which Tax Both Cigarettes and Other Tobacco Products
(Fiscal Year Ending June 30, 1986)

State	Total Cigarette and Other Tobacco Taxes		Cigarette Taxes		Other Tobacco Taxes			Percentage of Total Tobacco Taxes From:		
	Gross Amount	Net Collections	Gross Amount	Net Collections	Other Products Taxed*	Gross Amount	Net Collections	Ciga- rettes	Other Tobacco Products	State
AL	\$ 78,775,323	\$ 72,688,949	\$ 77,175,083	\$ 71,198,564	CSCChSn	\$ 1,600,240	\$ 1,490,385	98.0	2.0	AL
AZ	52,041,195	50,774,358	51,271,543	50,004,706	CSCChSn	769,652	769,652	98.5	1.5	AZ
AR	65,634,979	63,266,787	62,155,739	59,787,547	CSCCh	3,479,240	3,479,240	94.7	5.3	AR
FL	304,372,888	298,398,897	295,577,556	289,691,519	SChSn	8,795,331	8,707,378	97.1	2.9	FL
GA	93,080,059	90,340,284	91,320,117	88,580,342	C	1,759,942	1,759,942	98.1	1.9	GA
HI	19,671,084	19,671,084	17,703,976	17,703,976	CSCChSn	1,967,108	1,967,108	90.0	10.0	HI
ID	10,195,060	9,752,346	8,854,269	8,411,555	CSCChSn	1,340,791	1,340,791	86.8	13.2	ID
IA	73,745,176	72,265,146	72,024,669	70,544,639	CSCChSn	1,720,507	1,720,507	97.7	2.3	IA
KS	59,631,120	57,805,363	58,286,236	56,514,274	CSCChSn	1,344,884	1,291,089	97.7	2.3	KS
LA	88,284,788	81,824,902	86,910,227	81,695,614	CS	1,374,561	1,292,088	98.4	1.6	LA
MA	175,475,006	173,405,140	175,333,189	173,263,323	ChSn	141,817	141,817	99.9	0.1	MA
MN	105,052,077	101,574,301	101,057,348	97,634,645	CSCChSn	3,994,729	3,939,656	96.2	3.8	MN
MS	58,727,719	54,196,726	54,070,578	49,539,585	CSCChSn	4,657,141	4,657,141	92.1	7.9	MS
MT	13,652,749	13,184,430	12,943,445	12,514,498	CSCChSn	709,304	669,932	94.8	5.2	MT
NV	21,497,435	20,676,568	20,284,792	19,488,156	CSCChSn	1,212,643	1,188,412	94.4	5.6	NV
ND	12,648,671	12,033,204	12,309,345	11,693,878	CSCChSn	339,326	339,326	97.3	2.7	ND
OK	78,107,016	75,125,072	71,022,806	68,182,546	CSCChSn	7,084,210	6,942,526	90.9	9.1	OK
OR	77,093,126	76,396,765	75,011,574	74,345,975	CSCChSn	2,081,552	2,050,790	97.3	2.7	OR
SC	31,576,379	30,086,026	29,522,340	28,073,068	CSCChSn	2,054,039	2,012,958	93.5	6.5	SC
TN	82,583,785	80,810,443	79,745,209	77,971,867	CSCChSn	2,838,575	2,838,576	96.6	3.4	TN
TX	396,303,410	381,580,071	373,506,575	358,783,236	CSCChSn	22,796,835	22,796,835	94.2	5.7	TX
UT	13,837,864	13,321,091	12,919,309	12,402,536	CSCChSn	918,555	918,555	93.4	6.6	UT
VT	12,415,043	12,083,216	11,932,304	11,610,132	CSCChSn	482,739	473,084	96.1	3.9	VT
WA	108,675,620	107,906,976	103,773,418	103,010,625	CSCChSn	4,902,202	4,896,351	95.5	4.5	WA
WI	130,892,421	125,407,142	126,913,372	121,428,093	CSCChSn	3,979,049	3,979,049	97.0	3.0	WI
Total	\$2,163,969,991	\$2,095,738,087	\$2,081,625,019	\$2,014,074,899		\$82,344,972	\$81,663,188	96.2	3.8	Total

*C — Cigars
S — Smoking tobacco
Ch — Chewing tobacco
Sn — Snuff

Table 12 — 1987
States Which Tax Both Cigarettes and Other Tobacco Products
(Fiscal Year Ending June 30, 1987)

State	Total Cigarette and Other Tobacco Taxes		Cigarette Taxes		Other Tobacco Taxes			Percentage of Total Tobacco Taxes From:		
	Gross Amount	Net Collections	Gross Amount	Net Collections	Other Products Taxed*	Gross Amount	Net Collections	Ciga- rettes	Other Tobacco Products	State
AL	\$ 79,555,514	\$ 71,805,538	\$ 77,097,672	\$ 69,364,936	CSChSn	\$ 2,457,842	\$ 2,440,602	96.9	3.1	AL
AZ	52,503,977	51,218,249	51,756,221	50,470,493	CSChSn	747,756	747,756	98.6	1.4	AZ
AR	65,317,383	63,060,133	61,658,584	59,401,334	CSChSn	3,658,799	3,658,799	94.4	5.6	AR
CO	68,993,785	66,247,513	66,972,910	64,293,993	CSChSn	2,020,875	1,953,520	93.2	6.8	CO
DE	12,513,115	12,244,007	12,441,583	12,172,475	CSChSn	71,532	71,532	99.4	0.6	DE
FL	361,541,084	354,506,530	351,727,705	344,693,151	SChSn	9,813,379	9,813,379	97.3	2.7	FL
GA	93,378,139	90,620,826	91,904,935	89,147,622	C	1,473,204	1,473,204	98.4	1.6	GA
HI	19,045,206	19,045,206	17,140,688	17,140,688	CSChSn	1,904,518	1,904,518	90.0	10.0	HI
ID	12,287,245	11,857,894	10,967,700	10,538,349	CSChSn	1,319,545	1,319,545	89.3	10.7	ID
IA	78,972,183	77,429,426	77,092,980	75,550,223	CSChSn	1,879,203	1,879,203	97.6	2.4	IA
KS	63,811,502	62,275,862	62,374,658	60,896,492	CSChSn	1,436,844	1,379,370	97.7	2.3	KS
LA	85,754,589	80,938,290	84,505,838	79,689,539	CS	1,248,751	1,248,751	98.5	1.5	LA
ME	41,837,717	40,821,502	41,130,387	40,114,172	CSChSn	707,330	707,330	98.3	1.7	ME
MA	173,379,419	171,183,651	173,006,593	170,810,825	ChSn	372,826	372,826	99.8	0.2	MA
MN	117,273,942	115,578,568	113,132,806	111,511,439	CSChSn	4,141,136	4,067,129	96.5	3.5	MN
MS	57,217,861	52,895,192	52,452,861	48,130,192	CSChSn	4,765,000	4,765,000	91.7	8.3	MS
MT	13,163,608	12,719,184	12,410,773	11,998,852	CSChSn	752,835	720,332	94.3	5.7	MT
NV	22,146,257	21,285,530	20,932,015	20,095,573	CSChSn	1,214,242	1,189,957	94.5	5.5	NV
NM	19,760,743	19,188,285	18,219,078	17,646,620	CSChSn	1,541,665	1,541,665	92.2	7.8	NM
ND	11,986,633	11,405,273	11,627,423	11,046,063	CSChSn	359,210	359,210	97.0	3.0	ND
OK	77,736,923	74,347,063	69,661,713	66,877,493	CSChSn	8,075,210	7,469,570	89.6	10.4	OK
OR	84,446,452	83,720,499	79,656,885	79,002,776	CSChSn	4,789,567	4,717,723	94.3	5.7	OR
SC	32,034,439	30,509,279	30,093,670	28,607,325	CSChSn	1,940,769	1,901,954	93.9	6.1	SC
TN	84,179,267	82,370,647	81,357,705	79,549,085	CSChSn	2,821,562	2,821,562	96.6	3.4	TN
TX	379,825,049	365,535,387	355,496,360	341,206,698	CSChSn	24,328,689	24,328,689	93.6	6.4	TX
UT	16,356,453	15,757,690	14,969,083	14,370,320	CSChSn	1,387,370	1,387,370	91.5	8.5	UT
VT	12,218,819	11,892,362	11,726,086	11,409,484	CSChSn	492,733	482,878	96.0	4.0	VT
WA	133,003,254	132,264,263	125,013,254	124,274,263	CSChSn	7,990,000	7,990,000	94.0	6.0	WA
WI	132,915,124	129,080,386	128,916,821	125,082,083	CSChSn	3,998,303	3,998,303	97.0	3.0	WI
Total	\$2,403,155,682	\$2,331,804,235	\$2,305,444,987	\$2,235,090,558		\$97,710,695	\$96,711,677	95.9	4.1	Total

*C — Cigars
S — Smoking tobacco
Ch — Chewing tobacco
Sn — Snuff

Table 12 — 1988
States Which Tax Both Cigarettes and Other Tobacco Products
(Fiscal Year Ending June 30, 1988)

State	Total Cigarette and Other Tobacco Taxes		Cigarette Taxes		Other Tobacco Taxes			Percentage of Total Tobacco Taxes From:		
	Gross Amount	Net Collections	Gross Amount	Net Collections	Other Products Taxed*	Gross Amount	Net Collections	Ciga- rettes	Other Tobacco Products	State
AL	\$ 78,073,130	\$ 72,217,645	\$ 76,529,290	\$ 70,789,593	CSCChSn	\$ 1,543,840	\$ 1,428,052	98.0	2.0	AL
AZ	53,340,950	50,215,386	52,761,017	49,635,453	CSCChSn	579,933	579,933	98.9	1.1	AZ
AR	66,478,287	64,486,935	61,767,668	59,776,316	CSCChSn	4,710,619	4,710,619	92.9	7.1	AR
CO	66,530,881	63,891,154	63,320,608	60,787,783	CSCChSn	3,210,273	3,103,371	95.2	4.8	CO
DE	12,830,861	12,564,954	12,472,294	12,206,387	CSCChSn	358,567	358,567	97.2	2.8	DE
FL	360,497,759	353,391,186	350,159,584	343,156,392	SChSn	10,338,175	10,234,794	97.1	2.9	FL
GA	94,003,269	91,228,319	92,494,239	89,719,289	C	1,509,030	1,509,030	98.4	1.6	GA
HI	21,131,171	21,131,171	19,018,054	19,018,054	CSCChSn	2,113,117	2,113,117	90.0	10.0	HI
ID	16,324,304	13,199,342	15,763,703	12,638,741	CSCChSn	560,601	560,601	96.6	3.4	ID
IN	120,279,410	115,652,591	115,681,939	111,055,120	CSCChSn	4,597,471	4,597,471	96.2	3.8	IN
IA	83,720,400	82,086,619	81,689,081	80,055,300	CSCChSn	2,031,319	2,031,319	97.6	2.4	IA
KS	63,308,322	61,740,694	61,770,458	60,264,344	CSCChSn	1,537,864	1,476,350	97.6	2.4	KS
LA	80,957,464	76,330,589	79,800,290	75,173,415	CS	1,157,174	1,157,174	98.6	1.4	LA
ME	42,732,425	41,690,632	41,714,596	40,672,803	CSCChSn	1,017,829	1,017,829	97.6	2.4	ME
MA	171,432,047	169,414,178	170,898,271	168,880,402	ChSn	533,776	533,776	99.7	0.3	MA
MN	159,578,786	157,845,040	153,560,009	152,078,630	CSCChSn	6,018,777	5,766,410	96.2	3.8	MN
MS	57,558,433	54,175,261	52,497,860	49,114,688	CSCChSn	5,060,573	5,060,573	91.2	8.8	MS
MT	12,418,352	12,010,056	11,647,130	11,283,691	CSCChSn	771,222	726,365	93.8	6.2	MT
NE	41,008,395	39,346,250	40,486,641	38,838,182	CSCChSn	521,754	508,068	98.7	1.3	NE
NV	29,304,634	28,157,613	28,019,991	26,898,159	CSCChSn	1,284,643	1,259,454	95.6	4.4	NV
NM	19,499,198	18,937,303	17,793,231	17,231,336	CSCChSn	1,705,967	1,705,967	91.3	8.7	NM
ND	17,643,487	16,643,481	17,049,701	16,016,561	CSCChSn	593,786	626,920	96.6	3.4	ND
OK	87,423,014	84,079,096	79,679,720	76,490,668	CSCChSn	7,743,294	7,588,428	91.1	8.9	OK
OR	84,898,599	84,169,422	80,000,326	79,344,623	CSCChSn	4,898,273	4,824,799	94.2	5.8	OR
SC	32,291,667	30,766,198	30,114,220	28,632,300	CSCChSn	2,177,447	2,133,898	93.3	6.7	SC
TN	82,802,476	81,957,795	79,785,166	78,940,485	CSCChSn	3,017,310	3,017,310	96.4	3.6	TN
TX	425,503,117	410,724,304	399,060,039	384,281,226	CSCChSn	26,443,078	26,443,078	93.8	6.2	TX
UT	22,937,201	22,070,960	21,656,003	20,789,762	CSCChSn	1,281,198	1,281,198	94.4	5.6	UT
VT	12,591,593	12,255,474	12,040,932	11,715,827	CSCChSn	550,661	539,647	95.6	4.4	VT
WA	133,502,713	131,871,233	124,501,713	122,870,233	CSCChSn	9,001,000	9,001,000	93.3	6.7	WA
WI	151,739,817	147,240,601	147,667,224	143,168,008	CSCChSn	4,072,593	4,072,593	97.3	2.7	WI
Total	\$2,702,342,162	\$2,621,491,482	\$2,591,400,998	\$2,511,523,771		\$110,941,164	\$109,967,711	95.9	4.1	Total

*C — Cigars
S — Smoking tobacco
Ch — Chewing tobacco
Sn — Snuff

Table 12 — 1989
States Which Tax Both Cigarettes and Other Tobacco Products
(Fiscal Year Ending June 30, 1989)

State	Total Cigarette and Other Tobacco Taxes		Cigarette Taxes		Other Tobacco Taxes			Percentage of Total Tobacco Taxes From:		
	Gross Amount	Net Collections	Gross Amount	Net Collections	Other Products Taxed*	Gross Amount	Net Collections	Ciga- rettes	Other Tobacco Products	State
AL	\$ 76,261,833	\$ 70,554,800	\$ 74,959,156	\$ 69,337,219	CSCChSn	\$ 1,302,677	\$ 1,207,581	98.2	1.8	AL
AK	8,706,515	8,619,212	8,130,515	8,049,212	CSCChSn	575,711	569,954	93.4	6.6	AK
AZ	51,318,058	50,492,323	50,497,361	49,671,626	CSCChSn	820,697	820,697	98.3	1.7	AZ
AR	65,583,324	63,276,315	60,710,757	58,403,748	CSCChSn	4,872,567	4,872,567	92.6	7.4	AR
CA**	513,979,000	509,443,000	503,985,000	499,449,000	CSCChSn	9,994,000	9,994,000	98.1	1.9	CA
CO	62,805,689	60,313,361	59,822,164	57,429,277	CSCChSn	2,983,525	2,884,084	95.2	4.8	CO
DE	12,466,256	12,207,745	12,115,228	11,856,217	CSCChSn	351,528	351,522	97.1	2.9	DE
FL	353,147,946	345,412,219	341,991,205	335,151,381	SChSn	11,156,741	10,260,838	96.8	3.2	FL
GA	91,209,861	88,516,508	89,778,112	87,084,759	C	1,431,749	1,431,749	98.4	1.6	GA
HI	24,264,088	24,264,088	21,837,583	21,837,583	CSCChSn	2,426,505	2,426,505	89.9	10.1	HI
ID	15,984,216	15,262,846	14,427,399	13,706,029	CSCChSn	1,556,817	1,556,817	90.2	9.8	ID
IN	117,471,274	113,003,054	112,344,108	107,875,888	CSCChSn	5,127,166	5,127,166	95.6	4.4	IN
IA	93,904,578	92,076,631	91,397,313	89,569,366	CSCChSn	2,507,265	2,507,265	97.3	2.7	IA
KS	59,581,567	57,980,642	57,951,000	56,415,298	CSCChSn	1,630,567	1,565,344	97.2	2.8	KS
LA	74,694,091	70,271,771	73,705,336	69,283,016	CS	988,755	988,755	98.6	1.4	LA
ME	42,447,948	42,447,998	41,291,405	40,126,612	CSCChSn	1,156,593	1,156,593	97.3	2.7	ME
MA	160,986,267	159,090,106	160,319,644	158,423,483	ChSn	666,623	666,623	99.6	0.4	MA
MN	161,851,201	156,348,137	155,765,128	150,355,227	CSCChSn	6,086,073	5,992,910	96.2	3.8	MN
MS	57,368,251	52,582,805	51,984,251	47,198,725	CSCChSn	5,384,000	5,384,000	90.6	9.4	MS
MT	12,178,101	10,840,058	11,398,693	10,095,358	CSCChSn	779,408	744,700	93.6	6.4	MT
NE	42,068,732	40,649,888	40,792,067	39,405,136	CSCChSn	1,276,665	1,244,752	96.9	3.1	NE
NV	31,191,521	29,977,361	29,526,100	28,345,248	CSCChSn	1,665,421	1,632,113	94.6	5.6	NV
NM	18,935,113	18,409,078	17,172,461	16,646,426	CSCChSn	1,762,652	1,762,652	90.6	9.4	NM
ND	16,266,110	15,484,054	15,624,052	14,842,860	CSCChSn	642,058	641,194	96.0	4.0	ND
OK	82,480,148	79,339,596	74,548,378	71,566,462	CSCChSn	7,931,770	7,773,134	90.3	9.7	OK
OR	84,557,254	83,822,109	79,269,435	78,613,607	CSCChSn	5,287,819	5,208,502	93.7	6.3	OR
SC	31,512,952	29,834,772	29,861,721	28,232,451	CSCChSn	1,651,231	1,602,321	95.8	4.2	SC
TN	82,804,080	81,011,205	79,845,917	78,053,042	CSCChSn	2,958,163	2,958,163	96.4	3.6	TN
TX	439,362,022	428,382,648	410,282,050	399,302,676	CSCChSn	29,079,972	29,079,972	93.4	6.6	TX
UT	24,023,753	23,121,701	22,551,304	21,649,252	CSCChSn	1,472,449	1,472,449	93.9	6.1	UT
VT	12,019,254	11,669,450	11,431,152	11,122,511	CSCChSn	588,102	546,939	95.1	4.9	VT
WA	134,328,073	132,659,718	124,800,921	123,222,566	CSCChSn	9,437,152	9,437,152	92.9	7.1	WA
WI	150,152,955	145,504,935	146,000,027	141,352,737	CSCChSn	4,152,928	4,152,198	97.2	2.8	WI
Total	\$3,205,822,242	\$3,201,286,242	\$3,076,117,023	\$3,071,581,023		\$129,205,349	\$128,021,297	96.0	4.0	Total

*C — Cigars

S — Smoking tobacco

Ch — Chewing tobacco

Sn — Snuff

**CA tax only in effect for half the fiscal year.

Table 12 — 1990
States Which Tax Both Cigarettes and Other Tobacco Products
(Fiscal Year Ending June 30, 1990)

State	Total Cigarette and Other Tobacco Taxes		Cigarette Taxes		Other Tobacco Taxes			Percentage of Total Tobacco Taxes From:		
	Gross Amount	Net Collections	Gross Amount	Net Collections	Other Products Taxed*	Gross Amount	Net Collections	Ciga- rettes	Other Tobacco Products	State
AL	\$ 76,333,899	\$ 70,817,022	\$ 74,656,216	\$ 69,443,201	CSCSn	\$ 1,677,683	\$ 1,373,820	97.8	2.2	AL
AK	13,837,604	13,699,228	13,450,527	13,316,022	CSCSn	387,077	383,206	97.2	2.8	AK
AZ	48,114,733	46,940,545	47,367,639	46,193,451	CSCSn	747,094	747,094	98.4	1.6	AZ
AR	63,186,386	60,987,717	57,859,721	55,661,052	CSCSn	5,326,665	5,326,665	91.6	8.4	AR
CA	800,461,016	793,869,332	777,806,372	771,214,688	CSCSn	24,956,000	24,956,000	96.9	3.1	CA
CO	62,187,018	59,721,263	58,895,309	56,539,497	CSCSn	3,291,709	3,181,766	94.7	5.3	CO
CT	121,487,980	120,292,819	119,516,086	118,320,925	CSCSn	1,971,894	1,971,894	98.4	1.6	CT
DE	12,056,240	11,806,026	11,701,261	11,451,047	CSCSn	354,979	354,979	97.1	2.9	DE
FL	342,967,998	336,234,412	330,390,606	323,782,794	SChSn	12,577,392	12,451,618	96.3	3.7	FL
GA	88,410,970	85,809,149	86,697,410	84,095,589	C	1,713,560	1,713,560	98.1	1.9	GA
HI	23,390,463	23,390,463	21,051,417	21,051,417	CSCSn	2,339,046	2,339,046	90.0	10.0	HI
ID	17,574,949	15,566,454	16,119,559	14,237,775	CSCSn	1,455,390	1,328,679	91.7	8.3	ID
IN	117,014,387	112,500,480	111,470,978	107,012,505	CSCSn	5,543,409	5,487,975	95.3	4.7	IN
IA	86,806,560	85,122,561	84,199,981	82,515,982	CSCSn	2,606,579	2,606,579	97.0	3.0	IA
KS	56,459,859	57,061,699	55,437,320	54,911,920	CSCSn	1,624,379	1,547,939	97.3	2.7	KS
LA	73,053,492	68,802,685	72,032,677	67,781,870	CS	1,020,815	1,020,815	98.6	1.4	LA
ME	44,071,974	43,359,238	42,774,077	42,061,341	CSCSn	1,297,897	1,297,897	97.1	2.9	ME
MA	153,448,581	151,642,960	152,641,411	150,835,790	ChSn	807,170	807,170	99.5	0.5	MA
MN	156,147,953	152,433,535	149,613,038	145,992,644	CSCSn	6,534,915	6,440,891	95.8	4.2	MN
MS	54,255,958	50,430,619	48,814,561	45,175,288	CSCSn	5,441,397	5,255,331	90.0	10.0	MS
MT	13,281,373	12,761,219	12,262,620	11,862,788	CSCSn	1,018,753	898,431	92.3	7.7	MT
NE	40,302,006	38,941,790	39,082,338	37,753,538	CSCSn	1,219,668	1,188,252	97.0	3.0	NE
NV	49,970,910	48,008,869	48,131,119	46,205,874	CSCSn	1,839,791	1,802,995	96.3	3.7	NV
NM	18,334,709	17,848,173	16,304,007	15,817,471	CSCSn	2,030,702	2,030,702	88.9	11.1	NM
NY	568,749,969	557,874,880	562,760,969	551,885,880	CSCSn	5,989,000	5,989,000	98.9	1.1	NY
ND	16,910,858	16,245,280	16,111,103	15,445,999	CSCSn	799,755	799,281	95.3	4.7	ND
OK	75,530,509	72,680,378	67,464,411	64,775,602	CSCSn	8,066,097	7,904,775	89.3	10.7	OK
OR	84,402,180	83,678,439	78,590,210	77,953,649	CSCSn	5,811,970	5,724,790	93.1	6.9	OR
SC	31,477,745	29,991,147	29,140,978	27,701,115	CSCSn	2,336,767	2,290,032	92.6	7.4	SC
TN	81,881,685	79,852,359	78,338,596	76,380,132	CSCSn	3,543,089	3,472,227	95.7	4.3	TN
TX	421,128,370	410,410,356	389,745,949	379,027,935	CSCSn	31,382,421	31,382,421	92.5	7.5	TX
UT	22,815,110	21,970,855	21,106,378	20,262,123	CSCSn	1,708,732	1,708,732	92.5	7.5	UT
VT	12,359,790	12,030,209	11,769,382	11,451,609	CSCSn	590,408	578,600	95.2	4.8	VT
WA	139,103,047	137,551,471	131,525,085	129,973,509	CSCSn	7,577,962	7,577,962	94.6	5.4	WA
WI	145,371,647	140,799,002	140,767,838	136,195,193	CSCSn	4,603,809	4,603,809	96.8	3.2	WI
Total	\$4,135,189,283	\$4,043,433,988	\$3,975,071,749	\$3,884,812,615		\$160,117,534	\$158,621,373	96.2	3.8	Total

*C — Cigars
S — Smoking tobacco
Ch — Chewing tobacco
Sn — Snuff

Table 12 — 1991
States Which Tax Both Cigarettes and Other Tobacco Products
(Fiscal Year Ending June 30, 1991)

State	Total Cigarette and Other Tobacco Taxes		Cigarette Taxes		Other Tobacco Taxes			Percentage of Total Tobacco Taxes From:		
	Gross Amount	Net Collections	Gross Amount	Net Collections	Other Products Taxed*	Gross Amount	Net Collections	Ciga- rettes	Other Tobacco Products	State
AL	\$ 75,023,686	\$ 68,440,249	\$ 73,585,654	\$ 67,030,722	CSCChSn	\$ 1,438,032	\$ 1,409,527	98.0	2.0	AL
AK	17,341,883	17,168,464	16,377,954	16,214,174	CSCChSn	963,929	954,290	94.4	5.6	AK
AZ	53,096,555	51,794,350	52,400,987	51,098,782	CSCChSn	695,568	695,568	98.6	1.4	AZ
AR	63,665,726	61,467,386	57,851,063	55,652,723	CSCChSn	5,814,663	5,814,663	90.9	9.1	AR
CA	754,448,100	747,169,000	729,532,100	722,213,000	CSCChSn	24,064,000	24,064,000	96.8	3.2	CA
CO	63,786,268	61,260,014	59,892,549	57,496,845	CSCChSn	3,893,719	3,763,169	93.9	6.1	CO
CT	116,533,518	115,388,451	114,506,710	113,361,643	CSCChSn	2,026,808	2,026,808	98.3	1.7	CT
DE	17,784,475	17,280,602	17,463,430	16,959,557	CSCChSn	321,045	321,045	99.2	0.8	DE
FL	456,637,100	450,845,702	443,173,112	436,906,065	SChSn	13,464,094	13,200,011	97.1	2.9	FL
GA	87,162,290	84,597,279	85,503,524	82,938,513	C	1,658,766	1,658,766	98.0	2.0	GA
HI	28,507,768	28,507,768	25,656,992	25,656,992	CSCChSn	2,850,776	2,850,776	90.0	10.0	HI
ID	16,630,576	16,565,775	14,696,223	14,680,820	CSCChSn	1,934,353	1,884,955	88.4	11.6	ID
IN	119,831,507	113,343,803	114,707,074	108,270,107	CSCChSn	5,124,433	5,073,696	95.7	4.3	IN
IA	87,815,165	86,120,114	84,762,321	83,067,270	CSCChSn	3,052,844	3,052,844	96.5	3.5	IA
KS	57,523,141	55,413,923	55,637,270	53,603,487	CSCChSn	1,885,871	1,810,436	96.7	3.3	KS
LA	89,122,285	84,205,198	87,348,058	82,430,971	CS	1,774,227	1,774,227	98.0	2.0	LA
ME	45,229,075	44,780,496	43,462,016	43,013,437	CSCChSn	1,767,059	1,767,059	96.1	3.9	ME
MA	147,760,637	146,021,689	146,858,545	145,119,597	ChSn	902,092	902,092	99.3	0.7	MA
MN	153,802,337	140,697,149	146,789,836	133,789,836	CSCChSn	7,012,501	6,907,313	95.4	4.6	MN
MS	55,389,289	50,569,525	48,919,737	44,170,713	CSCChSn	6,469,552	6,398,812	88.4	11.6	MS
MT	12,987,425	12,565,657	11,888,546	11,521,773	CSCChSn	1,098,879	1,043,884	91.5	8.5	MT
NE	40,872,884	39,496,427	39,469,181	38,127,228	CSCChSn	1,403,703	1,369,199	96.5	3.5	NE
NV	52,233,908	50,262,308	50,229,047	48,258,345	CSCChSn	2,004,861	2,003,963	96.2	3.8	NV
NJ	274,051,451	266,492,596	269,551,562	261,992,707	CSCChSn	4,499,889	4,499,889	98.4	1.6	NJ
NM	18,096,100	16,604,313	16,083,848	14,592,061	CSCChSn	2,012,252	2,012,252	88.9	11.1	NM
NY	619,018,150	613,443,337	611,041,549	605,466,736	CSCChSn	7,976,601	7,976,601	98.7	1.3	NY
ND	17,164,457	16,531,440	16,259,289	15,628,076	CSCChSn	905,168	903,364	94.7	5.3	ND
OK	72,249,088	69,658,520	63,468,915	61,053,949	CSCChSn	8,780,173	8,604,571	88.0	12.0	OK
OR	86,902,369	86,139,283	80,242,820	79,578,151	CSCChSn	6,659,549	6,561,132	92.3	7.7	OR
SC	32,361,561	30,815,728	29,953,372	28,455,703	CSCChSn	2,408,189	2,360,025	92.6	7.4	SC
TN	81,106,669	79,475,280	76,943,846	75,395,714	CSCChSn	4,162,823	4,079,566	94.7	5.3	TN
TX	595,074,534	584,985,931	552,917,679	542,829,076	CSCChSn	42,156,855	42,156,855	92.9	7.1	TX
UT	23,294,210	22,438,385	21,395,613	20,539,788	CSCChSn	1,898,597	1,898,597	91.8	8.2	UT
VT	12,422,996	12,092,786	11,678,577	11,363,255	CSCChSn	744,419	729,531	94.0	6.0	VT
WA	142,576,443	141,148,798	132,644,369	131,216,724	CSCChSn	9,932,074	9,932,074	93.1	6.9	WA
WI	145,659,638	141,452,263	140,746,376	136,539,000	CSCChSn	4,913,262	4,913,262	96.6	3.4	WI
Total	\$4,732,271,263	\$4,624,347,250	\$4,543,639,744	\$4,436,233,540		\$188,672,327	\$188,113,710	96.0	4.0	Total

*C — Cigars
S — Smoking tobacco
Ch — Chewing tobacco
Sn — Snuff

Table 12 — 1992
States Which Tax Both Cigarettes and Other Tobacco Products
(Fiscal Year Ending June 30, 1992)

State	Total Cigarette and Other Tobacco Taxes		Cigarette Taxes		Other Products Taxed*	Other Tobacco Taxes		Percentage of Total Tobacco Taxes From:		
	Gross Amount	Net Collections	Gross Amount	Net Collections		Gross Amount	Net Collections	Ciga- rettes	Other Tobacco Products	State
AL	\$ 74,831,559	\$ 67,773,355	\$ 73,149,118	\$ 66,090,914	CSChSn	\$ 1,682,441	\$ 1,682,441	97.8	2.2	AL
AK	16,990,667	16,813,345	15,812,651	15,705,000	CSChSn	1,178,016	1,108,345	93.1	6.9	AK
AZ	53,896,054	52,546,557	53,152,206	51,802,709	CSChSn	743,848	743,848	98.6	1.4	AZ
AR	71,898,469	66,738,556	65,362,674	60,202,761	CSChSn	6,535,795	6,535,795	90.9	9.1	AR
CA	739,345,313	733,259,519	717,361,867	711,276,073	CSChSn	22,016,000	22,016,000	97.0	3.0	CA
CO	63,102,664	60,608,227	58,654,419	56,308,242	CSChSn	4,448,245	4,299,985	93.0	7.0	CO
CT	122,895,706	121,687,837	120,786,957	119,579,088	CSChSn	2,108,749	2,108,749	98.3	1.7	CT
DE	19,861,077	19,537,521	19,489,890	19,166,334	CSChSn	371,187	371,187	98.1	1.9	DE
FL	444,173,721	437,950,248	430,165,803	424,082,409	SChSn	14,007,918	13,867,839	96.8	3.2	FL
GA	86,774,882	84,221,845	85,101,224	82,548,187	C	1,673,658	1,673,658	98.1	1.9	GA
HI	29,179,965	30,179,965	26,477,000	27,477,000	CSChSn	2,702,965	2,702,965	90.7	9.3	HI
ID	17,138,147	16,486,824	15,203,794	14,601,869	CSChSn	1,934,353	1,884,955	88.7	11.3	ID
IN	117,396,139	112,873,393	110,491,216	106,072,044	CSChSn	6,904,923	6,801,349	94.1	5.9	IN
IA	98,816,015	96,917,676	94,916,925	93,018,585	CSChSn	3,899,090	3,899,090	96.1	3.9	IA
KS	55,436,974	53,633,130	53,617,108	51,876,890	CSChSn	1,819,866	1,756,240	96.7	3.3	KS
LA	92,593,885	86,492,615	91,292,885	85,200,476	CS	1,301,000	1,292,139	98.6	1.4	LA
ME	55,723,172	55,327,172	52,528,000	52,132,000	CSChSn	3,195,172	3,195,172	94.3	5.7	ME
MA	143,272,829	141,590,450	142,123,897	140,441,518	ChSn	1,148,932	1,148,932	99.2	0.8	MA
MN	167,035,886	164,530,348	159,104,810	156,718,238	CSChSn	7,931,076	7,812,110	95.3	4.7	MN
MS	54,899,136	51,768,616	48,170,870	45,040,350	CSChSn	6,728,266	6,728,266	87.7	12.3	MS
MT	13,672,945	13,231,045	12,452,707	12,068,828	CSChSn	1,220,238	1,162,217	91.1	8.9	MT
NC	40,738,349	38,199,913	39,908,931	37,403,672	CSChSn	829,418	796,241	98.0	2.0	NC
NH	41,091,141	41,091,141	40,608,665	40,608,665	ChSn	482,476	482,476	98.8	1.2	NH
NE	40,241,383	38,925,489	38,702,772	37,386,878	CSChSn	1,538,611	1,538,611	96.2	3.8	NE
NV	50,100,625	48,621,405	47,894,128	46,459,038	CSChSn	2,206,497	2,162,367	95.6	4.4	NV
NJ	273,749,070	273,217,864	269,134,972	268,603,766	CSChSn	4,614,098	4,614,098	98.3	1.7	NJ
NM	18,765,463	18,263,473	16,441,366	15,939,376	CSChSn	2,324,097	2,324,097	87.6	12.4	NM
NY	590,632,897	585,222,087	582,518,658	577,107,848	CSChSn	8,114,239	8,114,239	98.6	1.4	NY
ND	14,632,223	14,498,918	13,509,061	13,375,756	CSChSn	1,123,162	1,123,162	92.3	7.7	ND
OK	71,545,517	69,056,025	62,351,049	59,861,557	CSChSn	9,194,468	9,194,468	87.1	12.9	OK
OR	89,051,695	88,384,602	81,759,720	81,092,627	CSChSn	7,291,975	7,291,975	91.8	8.2	OR
SC	30,373,367	28,930,507	27,846,422	26,454,101	CSChSn	2,526,945	2,476,406	91.7	8.3	SC
TN	81,519,955	79,788,497	77,135,315	75,572,150	CSChSn	4,384,640	4,216,347	94.6	5.4	TN
TX	592,691,192	580,048,831	543,222,000	531,947,000	CSChSn	49,469,192	48,101,831	91.7	8.3	TX
UT	26,703,597	26,179,597	24,805,000	24,281,000	CSChSn	1,898,597	1,898,597	92.9	7.1	UT
VT	14,377,266	13,996,568	13,307,556	12,948,252	CSChSn	1,069,710	1,048,316	92.6	7.4	VT
WA	150,414,924	149,205,257	136,586,160	135,376,493	CSChSn	13,828,764	13,828,764	90.6	9.4	WA
WI	155,114,415	152,126,768	149,382,335	146,394,688	CSChSn	5,732,080	5,732,080	96.3	3.7	WI
Total	\$4,820,710,838	\$4,729,957,740	\$4,610,530,131	\$4,522,222,383		\$210,180,707	\$207,735,357	95.6	4.4	Total

*C — Cigars
S — Smoking tobacco
Ch — Chewing tobacco
Sn — Snuff

Table 12 — 1993
States Which Tax Both Cigarettes and Other Tobacco Products
(Fiscal Year Ending June 30, 1993)

State	Total Cigarette and Other Tobacco Taxes		Cigarette Taxes		Other Products Taxed*	Other Tobacco Taxes		Percentage of Total Tobacco Taxes From:		
	Gross Amount	Net Collections	Gross Amount	Net Collections		Gross Amount	Net Collections	Ciga- rettes	Other Tobacco Products	State
AL	\$ 74,040,239	\$ 67,948,678	\$ 72,619,924	\$ 66,528,363	CSChSn	\$ 1,410,315	\$ 1,420,315	98.1	1.9	AL
AK	16,537,100	16,383,800	15,321,090	15,167,790	CSChSn	1,216,010	1,216,010	92.6	7.4	AK
AZ	54,872,604	53,645,664	54,098,346	52,871,406	CSChSn	774,258	774,258	98.6	1.4	AZ
AR	80,184,615	77,442,338	72,196,949	69,454,672	CSChSn	7,987,666	7,987,666	90.0	10.0	AR
CA	694,414,293	688,698,814	673,194,758	667,479,279	CSChSn	21,480,000	21,480,000	96.9	3.1	CA
CO	63,544,513	61,033,936	58,864,837	56,510,234	CSChSn	4,679,676	4,523,702	92.6	7.4	CO
CT	119,727,215	118,552,272	117,494,262	116,319,320	CSChSn	2,232,953	2,232,952	98.1	1.9	CT
DE	20,385,412	20,154,150	20,003,796	19,772,534	CSChSn	381,616	381,616	98.1	1.9	DE
FL	444,357,342	435,635,193	427,857,405	419,300,255	SChSn	16,499,937	16,334,938	96.3	3.7	FL
GA	88,453,014	84,699,378	86,596,441	82,842,805	C	1,856,573	1,856,573	97.9	2.1	GA
HI	31,747,226	31,747,226	28,572,503	28,572,503	CSChSn	3,174,723	3,174,723	90.0	10.0	HI
ID	18,332,579	17,459,599	15,739,152	14,989,669	CSChSn	2,593,427	2,469,930	85.9	14.1	ID
IN	116,154,463	111,718,902	109,194,371	104,828,410	CSChSn	6,960,092	6,890,492	94.0	6.0	IN
IA	96,526,720	94,679,570	92,518,148	90,670,998	CSChSn	4,008,572	4,008,572	95.8	4.2	IA
KS	56,148,967	54,926,008	53,792,399	52,663,702	CSChSn	2,356,568	2,262,306	95.8	4.2	KS
LA	90,589,429	84,529,148	89,290,089	83,253,784	CS	1,299,340	1,275,364	98.6	1.4	LA
ME	52,376,215	52,000,215	49,479,000	49,103,000	CSChSn	2,897,215	2,897,215	94.5	5.5	ME
MA	192,031,126	190,465,039	189,891,166	188,325,079	ChSn	2,139,960	2,139,960	98.9	1.1	MA
MN	182,436,042	181,039,345	174,012,701	172,742,355	CSChSn	8,423,341	8,296,990	95.4	4.6	MN
MS	55,959,423	52,798,517	48,875,348	45,714,442	CSChSn	7,084,075	7,084,075	87.3	12.7	MS
MT	14,511,712	14,067,480	13,191,145	12,876,590	CSChSn	1,320,567	1,190,890	90.9	9.1	MT
NC	45,344,459	42,819,502	43,394,879	40,869,922	CSChSn	1,949,580	1,949,580	95.7	4.3	NC
NH	42,465,529	40,991,068	41,940,913	40,466,452	ChSn	524,616	524,616	98.8	1.2	NH
NE	40,553,261	39,214,859	38,832,035	37,511,746	CSChSn	1,721,226	1,703,113	95.8	4.2	NE
NV	48,706,921	47,759,488	46,349,800	45,410,708	CSChSn	2,357,121	2,348,780	95.2	4.8	NV
NJ	262,131,539	260,555,878	257,517,600	255,941,939	CSChSn	4,613,939	4,613,939	98.2	1.8	NJ
NM	18,463,184	18,299,297	15,878,331	15,714,444	CSChSn	2,584,853	2,584,853	86.0	14.0	NM
NY	570,155,627	564,350,174	561,867,763	556,062,310	CSChSn	8,287,864	8,287,864	98.5	1.5	NY
ND	16,386,512	16,356,877	15,301,088	15,272,453	CSChSn	1,084,424	1,084,424	93.4	6.6	ND
OH	251,252,959	242,256,003	247,490,667	238,587,769	CSChSn	3,762,292	3,668,234	98.5	1.5	OH
OK	72,138,872	71,397,263	62,438,584	61,696,975	CSChSn	9,700,288	9,700,288	86.6	13.4	OK
OR	88,222,635	87,612,028	80,241,000	79,630,393	CSChSn	7,981,635	7,981,635	91.0	9.0	OR
RI	35,632,514	35,193,401	35,129,046	34,689,933	CSChSn	503,468	503,468	98.6	1.4	RI
SC	30,629,555	29,794,555	28,402,000	27,567,000	CSChSn	2,227,555	2,227,555	92.7	7.3	SC
TN	81,463,515	79,865,606	77,029,000	75,519,781	CSChSn	4,434,515	4,345,825	94.6	5.4	TN
TX	623,769,457	599,566,622	572,602,310	548,399,475	CSChSn	51,167,147	51,167,147	91.8	8.2	TX
UT	28,206,515	26,161,356	25,898,218	23,853,059	CSChSn	2,308,297	2,308,297	91.8	8.2	UT
VT	14,125,896	13,820,577	13,274,742	12,969,423	CSChSn	851,154	851,154	94.0	6.0	VT
WA	147,950,965	146,464,618	133,869,288	132,382,941	CSChSn	14,081,677	14,081,677	90.5	9.5	WA
WI	176,009,778	172,604,141	170,281,849	166,876,212	CSChSn	5,727,929	5,727,929	96.7	3.3	WI
Total	\$5,157,189,407	\$5,044,969,050	\$4,930,542,943	\$4,819,410,125		\$226,646,464	\$225,558,925	95.6	4.4	Total

*C — Cigars
S — Smoking tobacco
Ch — Chewing tobacco
Sn — Snuff

Table 12 — 1994
States Which Tax Both Cigarettes and Other Tobacco Products
(Fiscal Year Ending June 30, 1994)

State	Total Cigarette and Other Tobacco Taxes		Cigarette Taxes		Other Tobacco Taxes			Percentage of Total Tobacco Taxes From:		
	Gross Amount	Net Collections	Gross Amount	Net Collections	Other Products Taxed*	Gross Amount	Net Collections	Ciga- rettes	Other Tobacco Products	State
AL	\$ 73,806,414	\$ 67,494,005	\$ 72,324,900	\$ 66,012,491	CSCSn	\$ 1,481,514	\$ 1,481,514	98.0	2.0	AL
AK	16,948,000	16,862,000	15,548,000	15,462,000	CSCSn	1,400,000	1,400,000	91.7	8.3	AK
AZ	55,188,241	53,075,278	54,392,580	52,279,617	CSCSn	795,661	795,661	98.6	1.4	AZ
AR	89,624,263	86,533,089	81,346,688	78,255,514	CSCSn	8,277,575	8,277,575	90.8	9.2	AR
CA	673,091,289	667,538,402	653,545,894	647,993,007	CSCSn	19,773,000	19,773,000	97.1	2.9	CA
CO	65,595,632	63,008,958	60,025,673	57,624,646	CSCSn	5,569,959	5,384,312	91.5	8.5	CO
CT	121,731,763	120,539,675	119,272,088	118,080,000	CSCSn	2,459,675	2,459,675	98.0	2.0	CT
DE	21,154,697	20,918,651	20,705,148	20,469,102	CSCSn	449,549	449,549	97.9	2.1	DE
FL	445,870,312	439,598,683	428,232,716	422,154,510	SChSn	17,637,596	17,444,173	96.0	4.0	FL
GA	88,453,014	84,699,378	86,833,821	82,630,644	C	1,756,810	1,756,810	98.2	2.0	GA
HI	32,305,885	32,305,885	30,019,000	30,019,000	CSCSn	2,286,885	2,286,885	92.9	7.1	HI
ID	19,990,516	19,134,001	17,131,500	16,274,985	CSCSn	2,859,016	2,859,016	85.7	14.3	ID
IL	418,503,213	411,942,979	412,689,145	406,128,911	CSCSn	5,814,068	5,814,068	98.6	1.4	IL
IN	118,809,380	114,362,024	111,199,531	106,752,175	CSCSn	7,609,849	7,609,849	93.6	6.4	IN
IA	98,236,229	96,368,397	93,474,587	91,606,755	CSCSn	4,761,642	4,594,985	95.2	4.8	IA
KS	56,855,298	55,310,579	54,036,609	52,604,638	CSCSn	2,818,689	2,705,941	95.0	5.0	KS
LA	90,561,626	84,139,005	89,130,616	82,707,995	CS	1,431,010	1,431,010	98.4	1.6	LA
ME	49,428,259	45,372,655	46,856,957	42,801,353	CSCSn	2,571,302	2,571,302	94.8	5.2	ME
MA	240,297,505	238,862,490	237,547,765	236,112,750	ChSn	2,749,740	2,749,740	98.9	1.1	MA
MN	183,396,840	182,211,019	173,787,772	172,746,087	CSCSn	9,609,068	9,464,932	94.8	5.2	MN
MO	102,253,027	99,008,131	98,702,660	95,457,764	CSCSn	3,550,367	3,550,367	96.5	3.5	MO
MS	57,398,554	54,184,387	49,446,765	46,232,598	CSCSn	7,951,789	7,951,789	86.1	13.9	MS
MT	14,255,706	13,565,635	12,852,542	12,318,378	CSCSn	1,403,164	1,247,257	90.2	9.8	MT
NC	40,358,640	38,047,949	38,183,312	35,960,375	CSCSn	2,175,328	2,087,574	94.6	5.4	NC
NH	44,365,357	43,378,669	43,658,153	42,671,465	ChSn	707,204	707,204	98.4	1.6	NH
NE	48,234,992	46,647,173	46,309,358	44,734,839	CSCSn	1,925,634	1,912,334	96.0	4.0	NE
NV	50,498,778	49,010,338	47,907,937	46,471,314	CSCSn	2,590,841	2,539,024	94.9	5.1	NV
NJ	256,264,289	256,264,289	251,644,224	251,644,224	CSCSn	4,620,065	4,620,065	98.2	1.8	NJ
NM	25,293,734	24,701,479	22,387,048	21,794,793	CSCSn	2,906,686	2,906,686	88.5	11.5	NM
NY	740,589,687	731,913,541	729,191,177	720,515,031	CSCSn	11,398,510	11,398,510	98.5	1.5	NY
ND	23,216,308	23,186,468	21,799,053	21,769,213	CSCSn	1,417,255	1,417,255	93.9	6.1	ND
OH	299,963,322	289,335,084	284,468,676	274,227,804	CSCSn	15,494,646	15,107,280	94.8	5.2	OH
OK	76,620,317	73,783,243	65,233,478	62,624,140	CSCSn	11,386,839	11,159,103	85.1	14.9	OK
OR	104,674,281	103,916,006	95,850,185	95,224,881	CSCSn	8,824,096	8,691,125	91.6	8.4	OR
RI	41,564,129	41,058,025	40,883,302	40,377,198	CSCSn	680,827	680,827	98.4	1.6	RI
SC	31,088,659	29,755,501	27,996,316	26,663,158	CSCSn	3,092,343	3,092,343	90.1	9.9	SC
TN	81,931,666	81,397,788	77,049,000	76,612,774	CSCSn	4,882,666	4,785,014	94.0	6.0	TN
TX	617,542,671	589,457,715	562,276,060	534,191,104	CSCSn	55,266,611	55,266,611	91.1	8.9	TX
UT	28,684,985	27,638,396	26,167,144	25,120,555	CSCSn	2,517,841	2,517,841	91.2	8.8	UT
VT	14,616,479	14,227,799	13,764,112	13,392,482	CSCSn	852,367	835,317	94.2	5.8	VT
WA	208,378,759	206,928,909	196,442,982	194,993,132	CSCSn	11,935,777	11,935,777	94.3	5.7	WA
WI	167,564,810	164,337,903	161,345,335	158,118,428	CSCSn	6,219,475	6,219,475	96.3	3.7	WI
Total	\$6,035,572,748	\$5,901,770,605	\$5,771,659,809	\$5,639,831,830		\$263,912,939	\$261,938,775	95.6	4.4	Total

*C — Cigars
S — Smoking tobacco
Ch — Chewing tobacco
Sn — Snuff

Table 12 — 1995
States Which Tax Both Cigarettes and Other Tobacco Products
(Fiscal Year Ending June 30, 1995)

State	Total Cigarette and Other Tobacco Taxes		Cigarette Taxes		Other Tobacco Taxes			Percentage of Total Tobacco Taxes From:		
	Gross Amount	Net Collections	Gross Amount	Net Collections	Other Products Taxed*	Gross Amount	Net Collections	Ciga- rettes	Other Tobacco Products	State
AL	\$ 72,043,384	\$ 69,431,146	\$ 70,450,119	\$ 67,837,881	CSCChSn	\$ 1,593,265	\$ 1,593,265	97.8	2.2	AL
AK	17,249,396	17,075,813	15,752,759	15,594,343	CSCChSn	1,496,637	1,481,470	91.3	8.7	AK
AZ	111,343,756	109,186,955	109,614,212	107,457,411	CSCChSn	1,729,544	1,729,544	98.4	1.6	AZ
AR	94,248,620	90,952,387	86,742,788	83,446,564	CSCChSn	7,505,823	7,505,832	92.0	8.0	AR
CA	690,610,777	681,982,554	662,551,030	656,922,807	CSCChSn	28,460,000	28,460,000	95.9	4.1	CA
CO	67,785,541	65,316,087	61,736,338	59,266,884	CSCChSn	6,049,203	6,049,203	91.1	8.9	CO
CT	132,301,128	130,790,555	129,752,865	128,242,292	CSCChSn	2,548,263	2,548,263	98.1	1.9	CT
DE	21,994,326	21,747,214	21,475,896	21,228,784	CSCChSn	518,430	518,430	97.6	2.4	DE
FL	466,192,301	459,669,367	447,593,128	441,258,665	SChSn	18,599,173	18,410,702	96.0	4.0	FL
GA	84,636,521	78,683,781	82,956,521	77,003,781	C	1,680,000	1,680,000	98.0	2.0	GA
HI	35,042,230	35,042,230	32,379,975	32,379,975	CSCChSn	2,662,255	2,662,255	92.4	7.6	HI
ID	28,220,931	26,809,884	24,428,178	23,206,769	CSCChSn	3,792,753	3,603,115	86.6	13.4	ID
IL	435,511,013	428,728,690	430,355,142	423,572,819	CSCChSn	5,155,871	5,155,871	98.8	1.2	IL
IN	129,146,274	124,321,087	120,669,058	115,843,871	CSCChSn	8,477,216	8,477,216	93.4	6.6	IN
IA	100,131,904	98,230,277	95,081,332	93,179,705	CSCChSn	5,050,572	5,050,572	95.0	5.0	IA
KS	57,626,002	56,179,094	54,600,292	53,153,384	CSCChSn	3,025,710	3,025,710	94.7	5.3	KS
LA	92,702,328	86,539,622	90,984,645	84,821,939	CS	1,717,683	1,717,683	98.1	1.9	LA
ME	49,541,900	46,505,900	46,954,000	43,918,000	CSCChSn	2,587,900	2,587,900	94.8	5.2	ME
MA	240,084,036	238,110,639	236,881,320	234,907,923	ChSn	3,202,716	3,202,716	98.7	1.3	MA
MI	600,643,019	594,620,809	590,693,000	584,759,000	CSCChSn	9,950,019	9,861,809	98.3	1.7	MI
MN	189,516,713	187,241,330	179,311,537	177,036,154	CSCChSn	10,205,176	10,205,176	94.6	5.4	MN
MO	116,778,318	113,450,610	111,081,810	107,754,102	CSCChSn	5,696,508	5,696,508	95.1	4.9	MO
MS	59,459,035	56,117,212	51,134,101	47,792,278	CSCChSn	8,324,934	8,324,934	86.0	14.0	MS
MT	15,705,761	15,324,488	14,227,799	13,846,526	CSCChSn	1,477,962	1,477,962	90.6	9.4	MT
NC	46,492,244	44,635,750	44,172,244	42,409,849	CSCChSn	2,320,000	2,225,901	95.0	5.0	NC
NH	45,614,716	45,614,716	44,765,496	44,765,496	ChSn	849,220	849,220	98.1	1.9	NH
NE	50,643,427	48,964,543	48,521,230	46,871,508	CSCChSn	2,122,197	2,093,035	95.8	4.2	NE
NV	52,820,337	51,322,673	49,960,574	48,462,910	CSCChSn	2,859,763	2,859,763	94.6	5.4	NV
NJ	260,767,815	257,345,878	256,147,750	252,725,813	CSCChSn	4,620,065	4,620,065	98.2	1.8	NJ
NM	25,941,263	25,291,121	22,995,749	22,345,607	CSCChSn	2,945,514	2,945,514	88.6	11.4	NM
NY	731,707,872	722,859,596	719,824,998	710,976,722	CSCChSn	11,882,874	11,882,874	98.4	1.6	NY
ND	24,058,034	24,031,469	22,544,218	22,517,653	CSCChSn	1,513,816	1,513,816	93.7	6.3	ND
OH	311,234,365	304,105,120	294,211,398	287,507,725	CSCChSn	17,022,967	16,597,395	94.5	5.5	OH
OK	77,603,497	75,297,807	66,745,446	64,421,756	CSCChSn	10,858,051	10,858,051	86.0	14.0	OK
OR	121,134,293	119,940,416	111,256,020	110,062,143	CSCChSn	9,878,273	9,878,273	91.8	8.2	OR
RI	50,912,453	50,285,402	50,164,082	49,537,031	CSCChSn	748,371	748,371	98.5	1.5	RI
SC	31,873,116	30,492,421	28,994,603	27,613,908	CSCChSn	2,878,513	2,878,513	91.0	9.0	SC
TN	89,956,199	88,457,344	84,827,807	83,343,320	CSCChSn	5,128,392	5,114,024	94.3	5.7	TN
TX	617,533,149	591,954,240	559,696,209	534,117,300	CSCChSn	57,836,940	57,836,940	90.6	9.4	TX
UT	28,973,223	28,490,861	25,812,927	25,330,565	CSCChSn	3,160,296	3,160,296	89.1	10.9	UT
VT	15,131,958	14,746,882	14,262,091	13,877,015	CSCChSn	869,867	869,867	94.3	5.7	VT
WA	219,956,956	216,746,956	201,140,000	197,930,000	CSCChSn	18,816,956	18,816,956	91.4	8.6	WA
WI	187,445,456	183,835,498	180,497,908	176,887,950	CSCChSn	6,947,548	6,947,548	96.3	3.7	WI
Total	\$6,898,715,840	\$6,759,858,677	\$6,593,948,595	\$6,456,136,128		\$304,767,245	\$303,722,549	95.6	4.4	Total

*C — Cigars
S — Smoking tobacco
Ch — Chewing tobacco
Sn — Snuff

Table 12 — 1996
States Which Tax Both Cigarettes and Other Tobacco Products
(Fiscal Year Ending June 30, 1996)

State	Total Cigarette and Other Tobacco Taxes		Cigarette Taxes		Other Tobacco Taxes			Percentage of Total Tobacco Taxes From:		
	Gross Amount	Net Collections	Gross Amount	Net Collections	Other Products Taxed*	Gross Amount	Net Collections	Ciga- rettes	Other Tobacco Products	State
AL	\$ 72,668,209	\$ 69,308,598	\$ 70,950,600	\$ 67,590,989	CSCChSn	\$ 1,717,609	\$ 1,717,609	97.6%	2.4%	AL
AK	17,632,909	17,473,276	15,907,733	15,748,100	CSCChSn	1,725,176	1,725,176	90.2%	9.8%	AK
AZ	174,617,636	171,107,590	171,622,649	168,112,603	CSCChSn	2,994,987	2,994,987	98.3%	1.7%	AZ
AR	92,722,827	89,455,638	85,978,675	82,711,486	CSCChSn	6,744,152	6,744,152	92.7%	7.3%	AR
CA	678,601,799	673,132,686	644,499,085	639,029,972	CSCChSn	32,788,000	32,788,000	95.2%	4.8%	CA
CO	68,819,860	66,114,348	61,731,047	59,261,805	CSCChSn	7,088,813	6,852,543	89.7%	10.3%	CO
CT	127,159,263	126,358,679	124,388,937	123,588,353	CSCChSn	2,770,326	2,770,326	97.8%	2.2%	CT
DE	22,462,342	22,271,122	21,924,220	21,733,000	CSCChSn	538,122	538,122	97.6%	2.4%	DE
FL	458,302,093	450,040,529	439,057,697	430,810,847	SChSn	19,244,396	19,229,682	95.8%	4.2%	FL
GA	89,390,683	85,958,603	87,807,683	84,375,603	C	2,732,204	2,732,204	98.2%	1.8%	GA
HI	39,337,803	39,337,803	36,741,900	36,741,900	CSCChSn	2,595,903	2,595,903	93.4%	6.6%	HI
ID	28,766,863	27,519,555	24,946,162	23,698,854	CSCChSn	3,820,701	3,820,701	86.7%	13.3%	ID
IL	434,064,392	421,646,666	424,160,000	411,742,274	CSCChSn	9,904,392	9,904,392	97.7%	2.3%	IL
IN	130,309,901	125,379,735	120,985,631	166,147,785	CSCChSn	9,324,270	9,231,950	92.8%	7.2%	IN
IA	101,361,393	99,443,499	96,051,777	94,133,883	CSCChSn	5,309,616	5,309,616	94.8%	5.2%	IA
KS	57,686,890	56,119,797	54,477,448	53,033,795	CSCChSn	3,209,442	3,086,002	94.4%	5.6%	KS
LA	95,388,669	88,306,341	93,307,155	86,224,827	CS	2,081,514	2,081,514	97.8%	2.2%	LA
ME	48,591,535	47,602,080	45,978,750	44,989,295	CSCChSn	2,612,785	2,612,785	94.6%	5.4%	ME
MA	233,938,560	232,546,779	230,341,241	228,949,460	ChSn	3,597,319	3,597,319	98.5%	1.5%	MA
MI	604,071,202	598,625,072	592,743,600	587,408,100	CSCChSn	11,327,602	11,216,972	98.1%	1.9%	MI
MN	188,834,424	188,376,590	177,531,265	177,242,978	CSCChSn	11,303,159	11,133,612	94.0%	6.0%	MN
MS	60,353,881	57,025,565	51,646,631	48,318,315	CSCChSn	8,707,250	8,707,250	85.6%	14.4%	MS
MO	119,371,923	115,877,371	112,491,631	109,134,704	CSCChSn	6,880,272	6,742,667	94.2%	5.8%	MO
MT	15,370,416	14,910,136	13,646,453	13,186,173	CSCChSn	1,723,963	1,723,963	88.8%	11.2%	MT
NE	50,017,190	48,364,659	47,705,434	46,083,449	CSCChSn	2,311,756	2,281,210	95.4%	4.6%	NE
NV	54,632,775	53,780,147	51,188,921	50,336,293	CSCChSn	3,443,854	3,443,854	93.7%	6.3%	NV
NH	45,420,240	45,420,240	45,121,750	45,121,750	ChSn	298,490	298,490	99.3%	0.7%	NH
NJ	257,080,131	253,929,190	251,487,000	248,336,059	CSCChSn	5,593,131	5,593,131	97.8%	2.2%	NJ
NM	26,317,814	25,719,984	23,190,321	22,592,491	CSCChSn	3,127,493	3,127,493	88.1%	11.9%	NM
NY	687,782,089	679,603,513	674,204,524	666,025,948	CSCChSn	13,577,565	13,577,565	98.0%	2.0%	NY
NC	48,795,453	46,946,411	46,226,043	44,377,001	CSCChSn	2,569,410	2,569,410	94.7%	5.3%	NC
ND	24,325,856	24,302,266	22,692,162	22,668,014	CSCChSn	1,633,694	1,634,212	93.3%	6.7%	ND
OH	304,856,170	294,512,112	287,334,941	276,990,883	CSCChSn	17,521,229	17,521,229	94.3%	5.7%	OH
OK	79,112,814	76,956,786	66,891,015	64,724,987	CSCChSn	12,231,799	12,231,799	84.5%	15.5%	OK
OR	115,551,105	114,686,284	104,373,950	103,676,786	CSCChSn	11,177,155	11,009,498	90.3%	9.7%	OR
RI	53,957,395	53,293,869	53,122,026	52,458,000	CSCChSn	835,369	835,869	98.5%	1.5%	RI
SC	28,907,902	27,599,670	26,468,366	25,207,968	CSCChSn	2,439,536	2,391,702	91.6%	8.4%	SC
SD	23,310,832	22,197,105	22,456,341	21,342,614	CSCChSn	854,491	854,491	96.3%	3.7%	SD
TN	86,134,712	84,404,080	80,884,691	79,259,059	CSCChSn	5,250,021	5,145,021	93.9%	6.1%	TN
TX	630,164,652	609,849,143	569,079,842	548,764,333	CSCChSn	61,084,810	61,084,810	90.3%	9.7%	TX
UT	31,204,473	28,971,591	27,788,866	25,555,984	CSCChSn	3,415,607	3,415,607	89.1%	10.9%	UT
VT	27,985,278	27,241,703	26,267,084	25,557,873	CSCChSn	1,718,194	1,683,830	93.9%	6.1%	VT
WA	277,058,569	275,810,958	257,244,781	255,997,170	CSCChSn	19,813,788	19,813,788	92.8%	7.2%	WA
WI	209,390,589	205,350,484	202,005,224	197,965,119	CSCChSn	7,385,365	7,385,365	96.5%	3.5%	WI
Total	\$7,020,526,798	\$6,881,563,499	\$6,684,651,272	\$6,546,956,882		\$335,875,526	\$334,606,617	95.2%	4.8%	Total

*C — Cigars
S — Smoking tobacco
Ch — Chewing tobacco
Sn — Snuff

Table 12 — 1997
States Which Tax Both Cigarettes and Other Tobacco Products
(Fiscal Year Ending June 30, 1997)

State	Total Cigarette and Other Tobacco Taxes		Cigarette Taxes		Other Tobacco Taxes			Percentage of Total Tobacco Taxes From:		
	Gross Amount	Net Collections	Gross Amount	Net Collections	Other Products Taxed*	Gross Amount	Net Collections	Ciga- rettes	Other Tobacco Products	State
AL	\$ 76,007,759	\$ 70,010,233	\$ 73,953,302	\$ 67,955,776	CSCSn	\$ 2,054,457	\$ 2,054,457	97.3%	2.7%	AL
AK	16,036,461	15,876,095	14,379,771	14,219,405	CSCSn	1,656,690	1,656,690	89.7%	10.3%	AK
AZ	169,602,321	166,143,572	166,315,143	162,856,394	CSCSn	3,287,178	3,287,178	98.1%	1.9%	AZ
AR	94,515,409	91,249,199	85,952,917	82,686,707	CSCSn	8,562,492	8,562,492	90.9%	9.1%	AR
CA	674,945,492	669,551,909	634,972,518	629,578,935	CSCSn	41,590,000	41,590,000	93.8%	6.1%	CA
CO	70,510,740	67,920,322	62,140,937	59,829,485	CSCSn	8,369,803	8,090,837	88.1%	11.9%	CO
CT	127,101,703	125,865,804	123,589,875	122,353,976	CSCSn	3,511,828	3,511,828	97.2%	2.8%	CT
DE	22,146,375	21,876,330	21,609,756	21,339,711	CSCSn	536,619	536,619	97.6%	2.4%	DE
FL	473,341,918	462,982,142	454,116,714	444,155,187	SChSn	19,225,204	18,826,955	95.9%	4.1%	FL
GA	90,245,806	86,557,038	88,830,820	85,142,052	C	3,840,731	3,840,731	98.4%	1.6%	GA
HI	36,425,537	36,425,537	34,958,631	34,958,631	CSCSn	1,466,906	1,466,906	96.0%	4.0%	HI
ID	28,799,315	27,550,384	24,978,614	23,729,683	CSCSn	3,820,701	3,820,701	86.7%	13.3%	ID
IL	431,140,958	424,654,639	414,750,695	408,264,376	CSCSn	16,390,263	16,390,263	96.2%	3.8%	IL
IN	132,676,154	127,676,234	122,485,409	117,586,387	CSCSn	10,190,745	10,089,847	92.3%	7.7%	IN
IA	102,092,422	100,163,805	96,381,838	94,453,221	CSCSn	5,710,584	5,710,584	94.4%	5.6%	IA
KS	58,588,755	56,994,914	55,167,155	53,705,226	CSCSn	3,421,600	3,289,688	94.2%	5.8%	KS
LA	93,911,621	87,753,653	91,444,720	85,286,752	CS	2,466,901	2,466,901	97.4%	2.6%	LA
ME	48,446,210	48,230,306	46,346,009	46,130,105	CSCSn	2,100,201	2,100,201	95.7%	4.3%	ME
MA	284,429,940	281,555,056	279,038,430	276,163,546	CSCSn	5,391,510	5,391,510	98.1%	1.9%	MA
MI	558,064,838	552,430,333	545,932,880	540,505,432	CSCSn	12,131,958	11,924,901	97.8%	2.2%	MI
MN	193,917,655	193,849,000	180,639,655	180,571,000	CSCSn	13,278,000	13,278,000	93.2%	6.8%	MN
MS	61,031,283	56,761,882	51,954,563	47,685,162	CSCSn	9,076,720	9,076,720	85.1%	14.9%	MS
MO	120,091,913	113,784,143	112,929,932	106,630,256	CSCSn	7,161,981	7,153,887	94.0%	6.0%	MO
MT	15,839,104	15,399,185	14,035,657	13,689,043	CSCSn	1,803,447	1,710,142	88.6%	11.4%	MT
NE	50,576,151	48,908,723	48,092,261	46,457,124	CSCSn	2,483,890	2,451,599	95.1%	4.9%	NE
NV	58,008,916	57,554,398	53,619,000	53,165,000	CSCSn	4,389,916	4,389,398	92.4%	7.6%	NV
NH	51,570,324	50,442,436	50,638,656	49,510,768	ChSn	931,668	931,668	98.2%	1.8%	NH
NJ	253,707,468	250,882,992	245,962,500	243,138,024	CSCSn	7,744,968	7,744,968	96.9%	3.1%	NJ
NM	25,455,815	24,871,525	22,336,717	21,752,427	CSCSn	3,119,098	3,119,098	87.7%	12.3%	NM
NY	676,284,581	670,266,483	658,497,602	652,479,504	CSCSn	17,786,979	17,786,979	97.4%	2.6%	NY
NC	48,622,240	46,677,350	45,844,901	44,011,105	CSCSn	2,777,339	2,666,245	94.3%	5.7%	NC
ND	23,677,561	23,632,301	21,960,613	21,915,353	CSCSn	1,716,948	1,716,948	92.7%	7.3%	ND
OH	306,333,823	295,946,328	288,577,567	278,190,072	CSCSn	17,756,256	17,756,256	94.2%	5.8%	OH
OK	80,343,144	78,067,991	67,824,069	65,548,916	CSCSn	12,519,075	12,519,075	84.4%	15.6%	OK
OR	153,427,182	151,059,732	140,419,675	138,247,338	CSCSn	13,007,507	12,812,394	91.5%	8.5%	OR
RI	55,444,979	54,282,100	54,317,563	53,154,684	CSCSn	1,127,416	1,127,416	98.0%	2.0%	RI
SC	32,302,498	30,765,951	32,242,879	30,707,501	CSCSn	59,619	58,450	99.8%	0.2%	SC
SD	**22,444,830	**20,972,497	21,458,178	19,985,845	CSCSn	986,652	986,652	95.6%	4.4%	SD
TN	88,180,752	86,417,137	82,056,793	80,415,657	CSCSn	6,123,959	6,001,480	93.1%	6.9%	TN
TX	629,995,330	603,887,284	569,575,890	543,467,844	CSCSn	60,419,440	60,419,440	90.4%	9.6%	TX
UT	36,368,038	28,644,922	32,657,125	24,934,009	CSCSn	3,710,913	3,710,913	89.8%	10.2%	UT
VT	27,666,167	27,035,431	25,804,177	25,210,681	CSCSn	1,861,990	1,824,750	93.3%	6.7%	VT
WA	275,707,482	272,663,051	257,054,985	254,010,554	CSCSn	18,652,497	18,652,497	93.2%	6.8%	WA
WI	217,522,835	213,348,236	208,741,720	204,567,121	CSCSn	8,781,115	8,781,115	96.0%	4.0%	WI
Total	\$7,095,166,831	\$6,939,205,609	\$6,724,588,812	\$6,570,345,975		\$370,578,019	\$368,859,634	94.8%	5.2%	Total

*C — Cigars

**Revenues abnormally low due to administrative reasons

S — Smoking tobacco

Ch — Chewing tobacco

Sn — Snuff

Table 12 — 1998
States Which Tax Both Cigarettes and Other Tobacco Products
(Fiscal Year Ending June 30, 1998)

State	Total Cigarette and Other Tobacco Taxes		Cigarette Taxes		Other Tobacco Taxes			Percentage of Total Tobacco Taxes From:		
	Gross Amount	Net Collections	Gross Amount	Net Collections	Other Products Taxed*	Gross Amount	Net Collections	Ciga- rettes	Other Tobacco Products	State
AL	\$ 77,207,636	\$ 70,633,909	\$ 74,878,439	\$ 68,323,313	CSCChSn	\$ 2,329,197	\$ 2,310,596	97.0%	3.0%	AL
AK	31,966,155	31,966,655	28,431,309	28,431,809	CSCChSn	3,534,846	3,534,846	88.9%	11.1%	AK
AZ	173,148,699	169,660,665	169,626,199	166,138,165	CSCChSn	3,522,500	3,522,500	98.0%	2.0%	AZ
AR	98,034,554	94,740,987	86,593,871	83,300,304	CSCChSn	11,440,683	11,440,683	88.3%	11.7%	AR
CA	656,801,624	651,557,715	617,309,414	612,065,505	CSCChSn	39,617,000	39,617,000	94.0%	6.0%	CA
CO	70,517,278	67,753,077	62,048,112	59,566,188	CSCChSn	8,469,166	8,186,889	88.0%	12.0%	CO
CT	128,709,628	125,708,092	123,618,156	120,616,620	CSCChSn	5,091,472	5,091,472	98.0%	4.0%	CT
DE	23,811,711	23,430,331	23,095,680	22,714,300	CSCChSn	716,031	716,031	97.0%	3.0%	DE
FL	467,969,739	457,524,870	447,713,978	437,513,701	SChSn	20,255,761	20,011,169	95.7%	4.3%	FL
GA	90,050,982	86,548,894	88,635,996	85,133,908	C	4,225,343	4,225,343	98.4%	1.6%	GA
HI	35,921,948	35,921,948	32,418,023	32,418,023	CSCChSn	3,503,925	3,503,925	90.2%	9.8%	HI
ID	30,334,644	29,021,435	26,264,174	24,950,965	CSCChSn	4,070,470	4,070,470	86.6%	13.4%	ID
IL	481,556,999	474,323,999	464,445,911	457,212,911	CSCChSn	17,111,088	17,111,088	96.4%	3.6%	IL
IN	133,842,344	128,919,870	123,065,738	118,143,264	CSCChSn	10,776,606	10,776,606	91.9%	8.1%	IN
IA	102,579,232	100,649,533	96,484,950	94,555,251	CSCChSn	6,094,282	6,094,282	94.1%	5.9%	IA
KS	57,401,689	55,970,951	53,990,126	52,559,388	CSCChSn	3,411,563	3,411,563	94.1%	5.9%	KS
LA	93,331,124	87,324,101	89,524,589	83,517,566	CS	3,806,535	3,806,535	95.9%	4.1%	LA
ME	76,163,271	74,370,242	73,514,213	71,721,184	CSCChSn	2,649,058	2,649,058	96.5%	3.5%	ME
MA	300,811,613	299,629,588	294,234,047	293,052,022	CSCChSn	6,577,566	6,577,566	97.8%	2.2%	MA
MI	544,275,443	538,408,005	530,765,000	525,030,000	CSCChSn	13,510,443	13,378,005	97.5%	2.5%	MI
MN	198,179,975	194,342,052	184,434,120	180,596,197	CSCChSn	13,745,855	13,745,855	93.1%	6.9%	MN
MS	61,966,361	57,555,411	52,319,643	47,908,693	CSCChSn	9,646,718	9,646,718	84.4%	15.6%	MS
MO	117,120,651	113,839,453	109,373,292	106,092,094	CSCChSn	7,747,359	7,747,359	93.4%	6.6%	MO
MT	16,058,450	15,293,694	14,093,529	13,489,599	CSCChSn	1,964,921	1,804,095	87.8%	12.2%	MT
NE	47,378,400	47,285,703	44,748,964	44,656,267	CSCChSn	2,629,436	2,629,436	94.5%	5.5%	NE
NV	62,412,103	60,694,254	57,467,347	55,749,498	CSCChSn	4,944,756	4,944,756	92.1%	7.9%	NV
NH	76,208,439	75,243,031	74,917,359	73,951,951	ChSn	1,291,080	1,291,080	98.3%	1.7%	NH
NJ	329,961,213	313,268,084	318,899,400	302,206,271	CSCChSn	11,061,813	11,061,813	96.6%	3.4%	NJ
NM	25,817,713	25,216,942	22,610,771	22,010,000	CSCChSn	3,206,942	3,206,942	87.6%	12.4%	NM
NY	682,618,449	676,937,179	662,623,540	656,942,270	CSCChSn	19,994,909	19,994,909	97.1%	2.9%	NY
NC	49,142,935	47,177,218	46,123,730	44,278,780	CSCChSn	3,019,205	2,898,438	93.9%	6.1%	NC
ND	24,261,508	24,232,004	22,408,447	22,379,973	CSCChSn	1,853,061	1,852,031	92.4%	7.6%	ND
OH	306,845,994	296,078,116	285,282,926	275,047,524	CSCChSn	21,563,068	21,030,592	93.0%	7.0%	OH
OK	80,822,551	78,307,035	67,715,345	65,199,829	CSCChSn	13,107,206	13,107,206	83.8%	16.2%	OK
OR	203,910,565	203,530,739	183,890,506	183,510,680	CSCChSn	20,020,059	20,020,059	90.2%	9.8%	OR
RI	63,722,741	63,105,180	62,373,646	61,756,085	CSCChSn	1,349,095	1,349,095	97.9%	2.1%	RI
SC	**32,885,984	**31,312,072	32,877,081	31,303,169	CSCChSn	8,903	8,903	100.0%	0.0%	SC
SD	22,366,652	20,940,085	21,321,597	19,895,030	CSCChSn	1,045,055	1,045,055	95.3%	4.7%	SD
TN	88,995,531	86,977,072	82,777,975	80,759,516	CSCChSn	6,217,556	6,217,556	93.0%	7.0%	TN
TX	618,719,272	611,151,381	556,503,717	548,935,826	CSCChSn	62,215,555	62,215,555	89.9%	10.1%	TX
UT	48,719,763	47,726,664	43,619,557	42,626,458	CSCChSn	5,100,206	5,100,206	89.5%	10.5%	UT
VT	26,960,383	26,626,876	25,129,827	24,796,320	CSCChSn	1,830,556	1,830,556	93.2%	6.8%	VT
WA	281,039,661	280,420,070	259,084,364	258,464,773	CSCChSn	21,955,297	21,955,297	92.2%	7.8%	WA
WI	261,341,760	257,096,541	251,988,613	247,743,394	CSCChSn	9,353,147	9,353,147	96.4%	3.6%	WI
Total	\$7,402,018,157	\$7,258,546,513	\$6,989,243,251	\$6,847,264,584		\$412,774,906	\$411,281,929	94.4%	5.6%	Total

*C — Cigars
S — Smoking tobacco
Ch — Chewing tobacco
Sn — Snuff

**Revenues abnormally low due to administrative reasons

Table 12 — 1999
States Which Tax Both Cigarettes and Other Tobacco Products
(Fiscal Year Ending June 30, 1999)

State	Total Cigarette and Other Tobacco Taxes		Cigarette Taxes		Other Tobacco Taxes			Percentage of Total Tobacco Taxes From:		
	Gross Amount	Net Collections	Gross Amount	Net Collections	Other Products Taxed*	Gross Amount	Net Collections	Ciga- rettes	Other Tobacco Products	State
AL	\$ 74,249,585	\$ 67,818,162	\$ 71,844,367	\$ 65,412,944	CSCChSn	\$ 2,405,218	\$ 2,405,218	96.8%	3.2%	AL
AK	47,772,989	47,779,389	42,915,000	42,921,400	CSCChSn	4,857,989	4,857,989	89.8%	10.2%	AK
AZ	170,063,036	166,597,541	166,481,637	163,065,561	CSCChSn	3,581,399	3,531,980	97.9%	2.1%	AZ
AR	96,039,445	92,922,849	83,303,347	81,478,161	CSCChSn	12,736,098	11,444,688	86.7%	13.3%	AR
CA	893,893,112	886,686,557	849,117,471	841,910,917	CSCChSn	42,137,000	42,137,000	95.0%	5.0%	CA
CO	70,828,840	68,151,358	61,882,583	59,503,280	CSCChSn	8,946,257	8,648,078	87.4%	12.6%	CO
CT	124,607,025	123,345,762	120,025,312	118,764,049	CSCChSn	4,581,713	4,581,713	96.3%	3.7%	CT
DE	25,325,929	25,319,245	24,551,400	24,544,716	CSCChSn	774,529	774,529	96.9%	3.1%	DE
FL	459,625,89	449,641,885	438,240,758	428,544,523	SChSn	21,384,651	21,097,362	95.3%	4.7%	FL
GA	91,499,387	90,058,290	87,120,120	85,679,023	C	4,379,267	4,379,267	95.2%	4.8%	GA
HI	42,001,904	42,001,904	38,864,791	38,864,791	CSCChSn	3,137,113	3,137,113	92.5%	7.5%	HI
ID	29,763,699	28,490,737	25,459,256	24,186,294	CSCChSn	4,304,443	4,304,443	85.5%	14.5%	ID
IL	510,131,896	502,482,049	493,297,147	485,647,300	CSCChSn	16,834,749	16,834,749	96.7%	3.3%	IL
IN	132,066,489	127,634,029	120,640,333	116,321,004	CSCChSn	11,426,156	11,313,025	91.3%	8.7%	IN
IA	100,517,168	98,377,805	94,166,860	92,283,524	CSCChSn	6,350,308	6,094,281	93.7%	6.3%	IA
KS	55,756,632	54,368,502	52,382,238	50,994,108	CSCChSn	3,374,394	3,374,394	93.9%	6.1%	KS
LA	91,436,254	86,430,222	87,825,340	82,819,308	CS	3,610,914	3,610,914	96.1%	3.9%	LA
ME	81,474,602	79,779,047	78,584,602	76,889,047	CSCChSn	2,890,000	2,890,000	96.5%	3.5%	ME
MA	285,514,847	284,437,265	280,663,934	279,586,352	CSCChSn	4,850,913	4,850,913	98.3%	1.7%	MA
MI	618,650,792	611,023,856	604,717,910	597,230,112	CSCChSn	13,932,882	13,793,744	97.7%	2.3%	MI
MN	195,337,578	191,020,224	181,654,621	177,337,267	CSCChSn	13,682,957	13,682,957	93.0%	7.0%	MN
MS	60,819,286	56,967,720	51,089,722	47,238,156	CSCChSn	9,729,564	9,729,564	84.0%	16.0%	MS
MO	113,394,780	112,785,654	105,596,780	104,987,654	CSCChSn	7,798,000	7,798,000	93.1%	6.9%	MO
MT	15,092,382	14,564,440	13,131,619	12,746,469	CSCChSn	1,960,763	1,817,971	87.0%	13.0%	MT
NE	51,734,064	50,069,214	48,966,120	47,301,270	CSCChSn	2,767,944	2,767,944	94.6%	5.4%	NE
NV	66,446,267	64,507,562	60,977,962	59,148,623	CSCChSn	5,468,305	5,358,939	91.8%	8.2%	NV
NH	73,325,098	73,325,098	72,034,018	72,034,018	ChSn	1,291,080	1,291,080	98.2%	1.8%	NH
NJ	422,930,197	423,204,448	409,427,600	409,701,851	CSCChSn	13,502,597	13,502,597	96.8%	3.2%	NJ
NM	25,097,964	24,547,659	21,688,579	21,138,274	CSCChSn	3,409,385	3,409,385	86.4%	13.6%	NM
NY	661,096,881	655,885,518	642,200,452	636,989,089	CSCChSn	18,896,429	18,896,429	97.1%	2.9%	NY
NC	45,129,463	44,852,542	41,991,034	41,816,556	CSCChSn	3,138,429	3,035,986	93.0%	7.0%	NC
ND	22,950,437	22,922,267	21,059,175	21,031,005	CSCChSn	1,891,262	1,891,262	91.8%	8.2%	ND
OH	301,081,476	290,493,186	279,313,463	269,258,178	CSCChSn	21,768,013	21,235,008	92.8%	7.2%	OH
OK	80,321,846	77,721,854	66,796,658	64,196,666	CSCChSn	13,525,188	13,525,188	83.2%	16.8%	OK
OR	196,228,511	193,261,417	176,065,137	173,400,494	CSCChSn	20,163,374	19,860,923	89.7%	10.3%	OR
RI	62,133,576	61,452,787	60,925,100	60,244,311	CSCChSn	1,208,476	1,208,476	98.1%	1.9%	RI
SC	31,418,705	30,316,977	28,554,305	27,588,700	CSCChSn	2,864,400	2,728,277	90.9%	9.1%	SC
SD	21,364,026	20,483,931	20,327,478	19,447,383	CSCChSn	1,036,548	1,036,548	95.1%	4.9%	SD
TN	87,237,660	85,270,307	80,688,000	78,720,647	CSCChSn	6,549,660	6,549,660	92.5%	7.5%	TN
TX	604,555,253	588,828,885	539,935,144	524,208,776	CSCChSn	64,620,109	64,620,109	89.3%	10.7%	TX
UT	51,454,132	50,549,271	47,440,834	46,535,973	CSCChSn	4,013,298	4,013,298	92.2%	7.8%	UT
VT	26,304,805	25,644,687	24,376,761	23,716,643	CSCChSn	1,928,044	1,928,044	92.7%	7.3%	VT
WA	273,527,754	272,285,882	253,428,006	252,186,134	CSCChSn	20,099,748	20,099,748	92.7%	7.3%	WA
WI	271,003,472	266,817,741	261,608,153	257,422,422	CSCChSn	9,395,319	9,395,319	96.5%	3.5%	WI
Total	\$7,758,566,012	\$7,628,487,084	\$7,331,361,127	\$7,205,042,973		\$427,204,885	\$423,444,111	94.5%	5.5%	Total

*C — Cigars
S — Smoking tobacco
Ch — Chewing tobacco
Sn — Snuff

Table 12 — 2000
States Which Tax Both Cigarettes and Other Tobacco Products
(Fiscal Year Ending June 30, 2000)

State	Total Cigarette and Other Tobacco Taxes		Cigarette Taxes		Other Products Taxed*	Other Tobacco Taxes		Percentage of Total Tobacco Taxes From:		
	Gross Amount	Net Collections	Gross Amount	Net Collections		Gross Amount	Net Collections	Ciga- rettes	Other Tobacco Products	State
AL	\$ 73,371,744	\$ 67,328,992	\$ 70,664,938	\$ 64,622,270	CSChSn	\$ 2,706,806	\$ 2,706,722	96.3%	3.7%	AL
AK	48,406,681	48,406,681	43,091,506	43,091,506	CSChSn	5,315,175	5,315,175	89.0%	11.0%	AK
AZ	166,521,656	163,206,980	162,795,250	159,480,574	CSChSn	3,726,406	3,726,406	97.8%	2.2%	AZ
AR	95,503,465	92,376,257	82,409,447	79,282,239	CSChSn	13,094,018	13,094,018	86.3%	13.7%	AR
CA	1,240,840,273	1,231,479,162	1,176,859,405	1,167,498,294	CSChSn	66,884,000	66,884,000	94.8%	5.2%	CA
CO	70,055,283	67,712,555	60,818,207	58,385,479	CSChSn	9,237,076	9,327,076	86.8%	13.2%	CO
CT	122,141,137	119,982,739	117,215,187	115,056,789	CSChSn	4,925,950	4,925,950	96.0%	4.0%	CT
DE	26,853,663	26,682,612	25,956,720	25,785,669	CSChSn	896,943	896,943	96.7%	3.3%	DE
FL	448,313,122	440,262,562	426,268,878	418,393,660	SChSn	22,044,244	21,868,902	95.1%	4.9%	FL
GA	89,227,350	87,850,660	84,389,385	83,012,695	C	4,837,965	4,837,965	93.3%	6.7%	GA
HI	42,027,438	42,027,436	40,049,538	40,049,536	CSChSn	1,977,900	1,977,900	95.3%	4.7%	HI
ID	29,633,231	28,779,384	25,249,502	24,395,655	CSChSn	4,383,729	4,383,729	85.2%	14.8%	ID
IL	502,397,645	495,225,646	485,040,692	477,868,693	CSChSn	17,356,953	17,356,953	96.5%	3.5%	IL
IN	130,057,265	125,410,727	117,604,267	113,081,026	CSChSn	12,452,998	12,329,701	90.4%	9.6%	IN
IA	99,694,927	97,598,126	92,817,112	90,961,034	CSChSn	6,877,815	6,637,092	93.1%	6.9%	IA
KS	54,374,047	53,025,554	50,886,541	49,538,048	CSChSn	3,487,506	3,487,506	93.6%	6.4%	KS
LA	96,660,915	90,743,323	92,298,895	86,381,303	CS	4,362,020	4,362,020	95.5%	4.5%	LA
ME	80,644,736	78,343,171	77,234,890	74,933,325	CSChSn	3,409,846	3,409,846	95.8%	4.2%	ME
MA	281,070,357	279,945,042	274,467,097	273,341,782	CSChSn	6,603,260	6,603,260	97.7%	2.3%	MA
MI	617,213,109	609,465,369	601,779,870	594,190,378	CSChSn	15,433,239	15,274,991	97.5%	2.3%	MI
MN	191,263,049	188,110,620	177,261,843	174,319,432	CSChSn	14,001,206	13,791,188	92.7%	7.3%	MN
MS	59,470,453	56,450,246	49,247,468	46,227,261	CSChSn	10,222,985	10,222,985	82.8%	17.2%	MS
MO	115,818,703	112,603,648	107,168,770	103,953,715	CSChSn	8,649,933	8,649,933	92.5%	7.5%	MO
MT	14,422,066	13,934,579	12,441,859	12,033,373	CSChSn	1,980,207	1,901,206	86.3%	13.7%	MT
NE	47,952,888	46,423,096	44,993,900	43,464,108	CSChSn	2,958,988	2,958,988	93.8%	6.2%	NE
NV	66,979,193	65,149,086	61,016,795	59,186,688	CSChSn	5,962,398	5,962,398	91.1%	8.9%	NV
NH	94,561,268	92,564,426	93,587,673	91,590,831	ChSn	973,595	973,595	99.0%	1.0%	NH
NJ	406,537,168	404,610,281	393,178,600	391,251,713	CSChSn	13,358,568	13,358,568	96.7%	3.3%	NJ
NM	24,724,370	24,175,243	21,007,059	20,457,932	CSChSn	3,717,311	3,717,311	85.0%	15.0%	NM
NY	758,053,884	752,653,971	738,115,241	732,715,328	CSChSn	19,938,643	19,938,643	97.4%	2.6%	NY
NC	45,721,115	43,957,804	42,378,037	40,748,114	CSChSn	3,343,078	3,209,690	92.7%	7.3%	NC
ND	23,128,921	23,087,725	21,132,140	21,104,504	CSChSn	1,996,781	1,983,221	91.4%	8.6%	ND
OH	294,053,394	283,735,601	271,259,739	261,494,388	CSChSn	22,793,655	22,241,213	92.2%	7.8%	OH
OK	77,584,331	74,754,117	63,926,361	61,369,307	CSChSn	13,657,970	13,384,810	82.4%	17.6%	OK
OR	187,043,297	184,334,797	166,358,500	163,960,272	CSChSn	20,684,797	20,374,525	88.9%	11.1%	OR
RI	59,977,723	59,737,033	58,788,277	58,547,587	CSChSn	1,189,446	1,189,446	98.0%	2.0%	RI
SC	31,723,547	30,387,443	28,077,000	26,740,896	CSChSn	3,646,547	3,646,547	88.5%	11.5%	SC
SD	20,411,531	19,739,481	19,251,084	18,579,034	CSChSn	1,160,447	1,160,447	94.3%	5.7%	SD
TN	86,486,200	84,814,411	79,981,161	78,309,372	CSChSn	6,505,039	6,505,039	92.5%	7.5%	TN
TX	604,702,026	588,595,705	536,877,386	520,771,065	CSChSn	67,824,640	67,824,640	88.8%	11.2%	TX
UT	50,720,956	50,250,241	46,235,015	45,764,300	CSChSn	4,485,941	4,485,941	91.2%	8.8%	UT
VT	26,145,996	25,510,609	24,144,395	23,601,559	CSChSn	2,001,601	1,909,050	92.3%	7.7%	VT
WA	276,312,294	275,051,870	254,769,877	253,509,453	CSChSn	21,542,417	21,542,417	92.2%	7.8%	WA
WI	261,922,382	257,896,529	251,615,848	247,589,995	CSChSn	10,306,534	10,306,534	96.1%	3.9%	WI
WY	7,104,101	6,756,474	5,704,464	5,356,837	CSChSn	1,399,637	1,399,637	80.3%	19.7%	WY
Total	\$8,150,732,032	\$8,014,041,172	\$7,676,415,819	\$7,541,997,019		\$474,316,213	\$472,044,127	94.2%	5.8%	Total

*C — Cigars
S — Smoking tobacco
Ch — Chewing tobacco
Sn — Snuff

Table 12 — 2001
States Which Tax Both Cigarettes and Other Tobacco Products
(Fiscal Year Ending June 30, 2001)

State	Total Cigarette and Other Tobacco Taxes		Cigarette Taxes		Other Tobacco Taxes			Percentage of Total Tobacco Taxes From:		
	Gross Amount	Net Collections	Gross Amount	Net Collections	Other Products Taxed*	Gross Amount	Net Collections	Ciga- rettes	Other Tobacco Products	State
AL	\$ 68,963,359	\$ 65,094,315	\$ 66,373,279	\$ 62,504,235	CSCChSn	\$ 2,590,080	\$ 2,590,080	96.2%	3.8%	AL
AK	46,348,406	46,348,406	40,893,899	40,893,899	CSCChSn	5,454,507	5,454,507	88.2%	11.8%	AK
AZ	164,350,879	161,078,852	160,870,757	157,598,730	CSCChSn	3,480,122	3,480,122	97.9%	2.1%	AZ
AR	98,713,786	95,579,344	85,619,768	82,485,326	CSCChSn	13,094,018	13,094,018	86.7%	13.3%	AR
CA	1,171,500,380	1,161,997,855	1,120,194,150	1,110,691,625	CSCChSn	52,834,000	52,834,000	95.6%	4.4%	CA
CO	70,313,824	67,891,134	60,567,252	58,144,562	CSCChSn	9,746,572	9,746,572	86.1%	13.9%	CO
CT	121,465,834	119,521,623	117,001,000	115,056,789	CSCChSn	4,464,834	4,464,834	96.3%	3.7%	CT
DE	27,538,078	27,307,943	26,588,160	26,358,025	CSCChSn	949,918	949,918	96.6%	3.4%	DE
FL	448,917,618	442,232,824	425,732,302	419,705,482	SChSn	23,185,316	22,527,342	94.8%	5.2%	FL
GA	88,799,392	87,111,914	83,450,171	81,762,693	C	5,349,221	5,349,221	94.0%	6.0%	GA
HI	54,943,486	54,943,486	51,825,093	51,825,093	CSCChSn	3,118,393	3,118,393	94.3%	5.7%	HI
ID	28,795,669	27,978,920	24,152,461	23,335,712	CSCChSn	4,643,208	4,643,208	83.9%	16.1%	ID
IL	494,796,304	487,430,023	477,579,348	470,213,067	CSCChSn	17,216,956	17,216,956	96.5%	3.5%	IL
IN	126,763,860	122,240,750	114,381,404	109,982,119	CSCChSn	12,382,456	12,258,631	90.2%	9.8%	IN
IA	97,893,900	96,069,199	91,235,012	89,410,311	CSCChSn	6,658,888	6,658,888	93.2%	6.8%	IA
KS	54,014,108	52,685,279	50,144,482	48,815,653	CSCChSn	3,869,626	3,869,626	92.8%	7.2%	KS
LA	97,503,496	92,203,454	83,853,634	78,553,592	CSCChSn	13,649,862	13,649,862	86.0%	14.0%	LA
ME	79,470,900	77,540,000	76,330,900	74,400,000	CSCChSn	3,140,000	3,140,000	96.0%	4.0%	ME
MD	208,170,613	202,712,122	203,187,501	197,729,010	CSCChSn	4,983,112	4,983,112	97.6%	2.4%	MD
MA	270,633,429	270,512,023	264,047,565	263,926,159	CSCChSn	6,585,864	6,585,864	97.6%	2.4%	MA
MI	606,688,094	599,143,181	590,401,079	583,023,136	CSCChSn	16,287,015	16,120,045	97.3%	2.7%	MI
MN	192,551,706	188,656,392	176,417,568	172,522,254	CSCChSn	16,134,138	16,134,138	91.6%	8.4%	MN
MS	58,712,945	55,615,298	48,067,271	44,969,624	CSCChSn	10,645,674	10,645,674	81.9%	18.1%	MS
MO	111,226,920	108,151,819	102,503,359	99,428,258	CSCChSn	8,723,561	8,723,561	92.2%	7.8%	MO
MT	14,232,074	13,832,876	12,151,610	11,750,000	CSCChSn	2,080,464	2,082,876	85.4%	14.6%	MT
NE	43,768,597	42,387,952	40,607,220	39,226,575	CSCChSn	3,161,377	3,161,377	92.8%	7.2%	NE
NV	69,000,822	66,783,457	63,398,000	61,180,635	CSCChSn	5,602,822	5,602,822	91.9%	8.1%	NV
NH	87,960,400	87,960,400	87,461,400	87,461,400	ChSn	499,000	499,000	99.4%	0.6%	NH
NJ	402,781,939	400,119,484	388,675,200	386,012,745	CSCChSn	14,106,739	14,106,739	96.5%	3.5%	NJ
NM	24,452,282	23,916,795	20,521,817	19,985,830	CSCChSn	3,930,465	3,930,965	83.9%	16.1%	NM
NY	1,035,447,655	1,023,466,517	1,014,362,644	1,002,381,506	CSCChSn	21,085,011	21,085,011	98.0%	2.0%	NY
NC	43,971,562	42,280,347	40,309,132	38,758,780	CSCChSn	3,662,430	3,521,567	91.7%	8.3%	NC
ND	21,857,282	21,831,784	19,799,840	19,774,342	CSCChSn	2,057,442	2,057,442	90.6%	9.4%	ND
OH	296,561,967	286,170,249	272,598,343	262,784,803	CSCChSn	23,963,624	23,385,446	91.9%	8.1%	OH
OK	77,212,784	74,665,959	63,695,786	61,148,961	CSCChSn	13,516,998	13,516,998	82.5%	17.5%	OK
OR	180,506,488	178,839,566	159,576,430	157,909,508	CSCChSn	20,930,058	20,930,058	88.4%	11.6%	OR
RI	60,384,320	59,645,021	59,143,893	58,404,594	CSCChSn	1,240,427	1,240,427	97.9%	2.1%	RI
SC	29,004,056	28,102,006	25,772,858	24,870,808	CSCChSn	3,231,198	3,231,198	88.9%	11.1%	SC
SD	20,632,007	19,766,551	19,452,005	18,586,549	CSCChSn	1,180,002	1,180,002	94.3%	5.7%	SD
TN	83,095,348	81,281,469	76,010,568	74,196,689	CSCChSn	7,084,780	7,084,780	91.5%	8.5%	TN
TX	551,265,172	536,393,757	495,713,837	480,842,422	CSCChSn	55,551,335	55,551,335	89.9%	10.1%	TX
UT	49,108,481	47,329,762	44,467,980	42,689,261	CSCChSn	4,640,501	4,640,501	90.6%	9.4%	UT
VT	27,409,285	26,727,370	25,256,106	24,574,191	CSCChSn	2,153,179	2,153,179	92.1%	7.9%	VT
WA	263,576,549	262,394,256	237,887,088	236,704,795	CSCChSn	25,689,461	25,689,461	90.3%	9.7%	WA
WI	258,828,239	254,868,691	247,471,780	243,512,232	CSCChSn	11,356,459	11,356,459	95.6%	4.4%	WI
WY	6,918,510	6,878,110	5,507,400	5,467,000	CSCChSn	1,411,110	1,411,110	79.6%	20.4%	WY
Total	\$8,438,580,575	\$8,297,216,305	\$7,961,258,352	\$7,821,558,980		\$477,322,223	\$474,129,555	94.3%	5.7%	Total

*C — Cigars
S — Smoking tobacco
Ch — Chewing tobacco
Sn — Snuff

Table 12 — 2002
States Which Tax Both Cigarettes and Other Tobacco Products
(Fiscal Year Ending June 30, 2002)

State	Total Cigarette and Other Tobacco Taxes		Cigarette Taxes		Other Tobacco Taxes			Percentage of Total Tobacco Taxes From:		
	Gross Amount	Net Collections	Gross Amount	Net Collections	Other Products Taxed*	Gross Amount	Net Collections	Ciga- rettes	Other Tobacco Products	State
AL	\$ 65,295,182	\$ 64,566,318	\$ 62,450,667	\$ 61,737,588	CSCSn	\$ 2,844,515	\$ 2,828,730	95.6%	4.4%	AL
AK	46,442,830	46,442,220	40,434,020	40,433,410	CSCSn	6,008,810	6,008,810	87.1%	12.9%	AK
AZ	163,733,722	162,050,201	160,155,700	158,570,079	CSCSn	3,578,022	3,480,122	97.8%	2.2%	AZ
AR	95,485,488	92,451,310	79,846,771	76,812,593	CSCSn	15,638,717	15,638,717	83.6%	16.4%	AR
CA	1,121,195,694	1,112,065,712	1,074,322,864	1,065,192,882	CSCSn	50,037,000	50,037,000	95.8%	4.2%	CA
CO	68,895,576	66,208,975	58,518,066	56,177,348	CSCSn	10,377,510	10,031,627	84.9%	15.1%	CO
CT	155,743,136	154,229,839	151,324,307	149,811,000	CSCSn	4,418,829	4,418,839	97.2%	2.8%	CT
DE	28,287,359	28,006,740	27,218,880	26,938,261	CSCSn	1,068,479	1,068,479	96.2%	3.8%	DE
FL	454,280,088	447,745,421	432,429,797	426,299,933	SChSn	21,850,291	21,445,488	95.2%	4.8%	FL
GA	85,204,880	82,121,373	79,538,401	76,454,894	C	5,666,479	5,666,479	93.3%	6.7%	GA
HI	65,508,204	65,508,204	62,609,477	62,609,477	CSCSn	2,898,727	2,898,727	95.6%	4.4%	HI
ID	28,357,013	28,322,474	23,410,260	23,393,269	CSCSn	4,946,753	4,929,205	82.6%	17.4%	ID
IL	489,272,104	481,982,853	471,550,800	464,261,549	CSCSn	17,721,304	17,721,304	96.4%	3.6%	IL
IN	127,314,974	122,900,440	114,756,720	110,342,186	CSCSn	12,558,254	12,558,254	90.1%	9.9%	IN
IA	96,882,532	95,081,920	89,794,591	87,993,979	CSCSn	7,087,941	7,087,941	92.7%	7.3%	IA
KS	53,177,497	51,873,781	49,196,827	47,893,111	CSCSn	3,980,670	3,980,670	92.5%	7.5%	KS
LA	121,405,380	115,491,727	103,986,444	98,072,791	CSCSn	17,418,936	17,418,936	85.7%	14.3%	LA
ME	98,526,000	97,620,000	95,006,000	94,100,000	CSCSn	3,520,000	3,520,000	96.4%	3.6%	ME
MD	212,382,155	208,825,638	206,237,280	202,680,763	CSCSn	6,144,875	6,144,875	97.1%	2.9%	MD
MA	276,093,274	274,997,364	270,128,197	269,032,287	CSCSn	5,965,077	5,965,077	97.8%	2.2%	MA
MI	602,298,671	594,806,584	584,605,129	577,291,978	CSCSn	17,693,542	17,514,606	97.1%	2.9%	MI
MN	185,861,155	182,514,903	169,427,723	166,081,471	CSCSn	16,433,432	16,433,432	91.2%	8.8%	MN
MS	58,649,727	55,603,186	47,071,164	44,024,623	CSCSn	11,578,563	11,578,563	80.3%	19.7%	MS
MO	103,736,899	100,878,084	94,890,000	92,031,185	CSCSn	8,846,899	8,846,899	91.5%	8.5%	MO
MT	14,500,529	13,950,795	12,120,167	11,726,123	CSCSn	2,380,362	2,224,672	83.6%	16.4%	MT
NE	48,364,261	46,833,278	45,028,920	43,497,937	CSCSn	3,335,341	3,335,341	93.1%	6.9%	NE
NV	66,170,744	64,352,865	60,595,972	58,778,093	CSCSn	5,574,772	5,574,772	91.6%	8.4%	NV
NH	87,066,742	84,973,892	86,158,800	84,065,950	ChSn	907,942	907,942	99.0%	1.0%	NH
NJ	411,271,231	406,543,345	396,183,400	391,455,514	CSCSn	15,087,831	15,087,831	96.3%	3.7%	NJ
NM	22,198,824	21,685,701	20,050,649	19,537,526	CSCSn	2,148,175	2,148,175	90.3%	9.7%	NM
NY	1,088,543,028	1,075,237,377	1,066,093,134	1,052,787,483	CSCSn	22,449,894	22,449,894	97.9%	2.1%	NY
NC	43,917,000	42,227,884	40,328,354	38,777,263	CSCSn	3,588,646	3,450,621	91.8%	8.2%	NC
ND	21,356,551	21,328,884	19,117,534	19,092,776	CSCSn	2,239,017	2,236,108	89.5%	10.5%	ND
OH	290,462,030	282,864,278	264,300,240	257,291,352	CSCSn	26,161,790	25,572,926	91.0%	9.0%	OH
OK	73,735,658	71,531,192	59,280,703	57,076,237	CSCSn	14,454,955	14,454,955	80.4%	19.6%	OK
OR	177,359,906	175,034,348	157,306,730	154,981,172	CSCSn	20,053,176	20,053,176	88.7%	11.3%	OR
RI	80,752,640	79,764,334	79,064,459	78,076,153	CSCSn	1,688,181	1,688,181	97.9%	2.1%	RI
SC	30,070,129	29,147,864	26,350,424	25,428,159	CSCSn	3,719,705	3,719,705	87.6%	12.4%	SC
SD	20,084,350	18,712,506	18,837,516	17,465,672	CSCSn	1,246,834	1,246,834	93.8%	6.2%	SD
TN	84,961,422	83,131,281	77,116,917	75,286,776	CSCSn	7,844,505	7,844,505	90.8%	9.2%	TN
TX	575,180,884	559,794,013	512,895,687	497,508,816	CSCSn	62,285,197	62,285,197	89.2%	10.8%	TX
UT	52,373,844	52,021,716	47,442,128	47,090,000	CSCSn	4,931,716	4,931,716	90.6%	9.4%	UT
VT	27,233,721	26,669,754	25,084,291	24,520,324	CSCSn	2,149,430	2,149,430	92.1%	7.9%	VT
WA	331,869,414	330,771,653	307,700,759	306,602,998	CSCSn	24,168,655	24,168,655	92.7%	7.3%	WA
WV	36,204,866	34,756,672	33,921,851	32,564,977	CSCSn	2,283,015	2,191,695	93.7%	6.3%	WV
WI	307,396,612	302,701,179	293,464,555	288,769,122	CSCSn	13,932,057	13,932,057	95.5%	4.5%	WI
WY	7,545,155	7,245,553	5,369,365	5,069,763	CSCSn	2,175,790	2,175,790	71.2%	28.8%	WY
Total	\$8,705,813,251	\$8,566,739,801	\$8,202,722,640	\$8,065,686,843		\$503,090,611	\$497,888,788	94.2%	5.8%	Total

*C — Cigars
S — Smoking tobacco
Ch — Chewing tobacco
Sn — Snuff

Table 12 — 2003
States Which Tax Both Cigarettes and Other Tobacco Products
(Fiscal Year Ending June 30, 2003)

State	Total Cigarette and Other Tobacco Taxes		Cigarette Taxes		Other Tobacco Taxes			Percentage of Total Tobacco Taxes From:		
	Gross Amount	Net Collections	Gross Amount	Net Collections	Other Products Taxed*	Gross Amount	Net Collections	Ciga- rettes	Other Tobacco Products	State
AL	\$ 64,065,873	\$ 63,432,812	\$ 61,161,426	\$ 60,528,365	CSChSn	\$ 2,904,447	\$ 2,904,447	95.5%	4.5%	AL
AK	46,896,857	46,896,857	40,239,153	40,239,153	CSChSn	6,657,704	6,657,704	85.8%	14.2%	AK
AZ	222,813,699	218,358,746	216,941,668	212,486,715	CSChSn	5,872,031	5,872,031	97.4%	2.6%	AZ
AR	103,270,560	99,561,000	86,736,560	83,521,000	CSChSn	16,534,000	16,040,000	84.0%	16.0%	AR
CA	1,080,172,805	1,071,831,789	1,040,616,216	1,032,275,200	CSChSn	40,996,000	40,996,000	96.2%	3.8%	CA
CO	66,789,679	64,536,452	56,330,686	54,077,459	CSChSn	10,458,993	10,458,993	84.3%	15.7%	CO
CT	256,537,572	253,200,102	251,978,914	248,641,444	CSChSn	4,558,658	4,558,658	98.2%	1.8%	CT
DE	36,328,343	35,921,341	35,223,120	34,816,118	CSChSn	1,105,223	1,105,223	97.0%	3.0%	DE
FL	451,537,402	445,249,347	426,546,465	420,507,900	SChSn	24,990,937	24,741,447	94.5%	5.5%	FL
GA	89,285,523	85,677,001	83,606,208	79,997,686	C	5,679,315	5,679,315	93.6%	6.4%	GA
HI	72,295,938	72,295,938	70,586,392	70,586,392	CSChSn	1,709,546	1,709,546	97.6%	2.4%	HI
ID	30,394,151	29,547,628	25,061,490	24,214,967	CSChSn	5,332,661	5,332,661	82.5%	17.5%	ID
IL	671,999,020	661,122,794	653,697,190	642,820,964	CSChSn	18,301,830	18,301,830	97.3%	2.7%	IL
IN	359,280,291	353,870,084	343,657,232	338,247,025	CSChSn	15,623,059	15,623,059	95.7%	4.3%	IN
IA	97,327,994	95,530,203	89,889,534	88,091,743	CSChSn	7,438,460	7,438,460	92.4%	7.6%	IA
KS	123,686,362	120,521,950	119,411,772	116,247,360	CSChSn	4,274,590	4,274,590	96.5%	3.5%	KS
LA	133,435,631	125,474,667	117,925,428	109,964,464	CSChSn	15,510,203	15,510,203	88.4%	11.6%	LA
ME	99,988,468	98,415,980	95,971,968	94,399,480	CSChSn	4,016,500	4,016,500	96.0%	4.0%	ME
MD	272,592,218	267,967,281	266,061,000	261,436,063	CSChSn	6,531,218	6,531,218	97.6%	2.4%	MD
MA	442,873,585	442,005,655	438,734,517	437,866,587	CSChSn	7,930,168	7,930,168	98.3%	1.7%	MA
MI	849,842,546	837,470,595	828,678,247	816,531,305	CSChSn	21,164,299	20,939,290	97.5%	2.5%	MI
MN	189,237,757	186,116,617	171,131,889	168,010,749	CSChSn	18,105,868	18,105,868	90.4%	9.6%	MN
MS	58,594,399	55,590,226	46,899,340	43,895,167	CSChSn	11,695,059	11,695,059	80.0%	20.0%	MS
MO	115,238,687	108,161,351	105,034,591	97,957,255	CSChSn	10,204,096	10,204,096	91.1%	8.9%	MO
MT	19,203,569	18,844,096	16,740,385	16,570,671	CSChSn	2,463,184	2,273,425	87.2%	12.8%	MT
NE	65,128,365	63,821,730	60,863,730	59,557,095	CSChSn	4,264,635	4,264,635	93.5%	6.5%	NE
NV	69,983,587	67,944,460	63,945,704	62,027,333	CSChSn	6,037,883	5,917,127	91.4%	8.6%	NV
NH	96,363,526	96,363,526	95,760,255	95,760,255	ChSn	1,190,000	1,190,000	99.0%	1.0%	NH
NJ	621,828,653	601,000,689	612,090,375	591,262,411	CSChSn	9,738,278	9,738,278	98.4%	1.6%	NJ
NM	24,720,127	24,594,471	20,558,788	20,433,132	CSChSn	4,161,339	4,161,339	83.2%	16.8%	NM
NY	1,052,755,439	1,029,995,869	1,015,809,692	993,050,122	CSChSn	36,945,747	36,945,747	96.5%	3.5%	NY
NC	44,026,245	42,332,927	40,313,704	38,763,176	CSChSn	3,712,541	3,569,751	91.6%	8.4%	NC
ND	20,664,863	20,313,345	18,345,620	17,994,102	CSChSn	2,319,243	2,319,243	88.8%	11.2%	ND
OH	575,147,828	564,626,541	548,764,842	538,887,075	CSChSn	26,382,986	25,739,466	95.4%	4.6%	OH
OK	73,273,301	71,231,016	58,909,612	56,867,327	CSChSn	14,363,689	14,363,689	80.4%	19.6%	OK
OR	245,115,246	242,895,626	224,181,658	221,962,038	CSChSn	20,933,588	20,933,588	91.5%	8.5%	OR
RI	95,738,204	94,563,204	94,002,000	92,827,000	CSChSn	1,736,204	1,736,204	98.2%	1.8%	RI
SC	29,642,092	28,737,555	25,843,905	24,939,368	CSChSn	3,798,187	3,798,187	87.2%	12.8%	SC
SD	22,994,586	21,660,816	21,669,573	20,335,803	CSChSn	1,325,013	1,325,013	94.2%	5.8%	SD
TN	115,594,127	113,554,847	107,041,135	105,167,915	CSChSn	8,552,992	8,386,932	92.6%	7.4%	TN
TX	564,591,661	549,870,104	490,718,568	475,997,011	CSChSn	73,873,093	73,873,093	86.9%	13.1%	TX
UT	63,147,481	54,878,334	57,529,796	49,260,649	CSChSn	5,617,685	5,617,685	91.1%	8.9%	UT
VT	46,639,040	45,641,008	44,390,735	43,392,703	CSChSn	2,248,305	2,248,305	95.2%	4.8%	VT
WA	362,366,915	360,894,825	337,777,964	336,305,874	CSChSn	24,588,951	24,588,951	93.2%	6.8%	WA
WV	49,614,858	47,524,538	44,987,757	42,897,437	CSChSn	4,627,101	4,627,101	90.7%	9.3%	WV
WI	313,981,158	309,205,589	298,473,027	293,697,458	CSChSn	15,508,131	15,508,131	95.1%	4.9%	WI
WY	8,976,360	8,565,312	6,850,800	6,439,752	CSChSn	2,125,560	2,125,560	76.3%	23.7%	WY
Total	\$10,517,422,002	\$10,319,256,255	\$9,977,690,631	\$9,781,756,268		\$544,082,200	\$541,850,816	94.9%	5.1%	Total

*C — Cigars
S — Smoking tobacco
Ch — Chewing tobacco
Sn — Snuff

Table 12 — 2004
States Which Tax Both Cigarettes and Other Tobacco Products
(Fiscal Year Ending June 30, 2004)

State	Total Cigarette and Other Tobacco Taxes		Cigarette Taxes		Other Tobacco Taxes			Percentage of Total Tobacco Taxes From:		
	Gross Amount	Net Collections	Gross Amount	Net Collections	Other Products Taxed*	Gross Amount	Net Collections	Ciga- rettes	Other Tobacco Products	State
AL	\$ 74,605,911	\$ 67,344,570	\$ 71,463,596	\$ 64,206,652	CSChSn	\$ 3,142,315	\$ 3,137,918	95.8%	4.2%	AL
AK	48,018,468	47,590,168	41,260,582	40,958,288	CSChSn	6,757,886	6,631,880	85.9%	14.1%	AK
AZ	288,260,931	282,371,184	280,173,860	274,284,113	CSChSn	8,087,071	8,087,071	97.2%	2.8%	AZ
AR	152,159,574	148,805,415	131,000,087	128,058,928	CSChSn	21,159,487	20,746,487	86.1%	13.9%	AR
CA	1,074,430,939	1,065,130,164	1,030,056,989	1,021,301,504	CSChSn	44,166,000	44,166,000	95.9%	4.1%	CA
CO	66,946,930	65,213,222	55,255,011	53,521,303	CSChSn	11,691,919	11,691,919	82.5%	17.5%	CO
CT	282,888,472	279,546,780	279,555,397	276,213,705	CSChSn	3,333,075	3,333,075	98.8%	1.2%	CT
DE	73,824,918	72,607,027	72,607,229	71,389,338	CSChSn	1,217,689	1,217,689	98.4%	1.6%	DE
FL	457,117,158	451,045,008	427,985,959	421,913,809	SChSn	29,131,199	29,131,199	93.6%	6.4%	FL
GA	238,624,758	235,751,415	219,060,809	216,187,466	CSChSn	19,563,949	19,563,949	91.8%	8.2%	GA
HI	79,384,138	79,384,138	77,541,842	77,541,842	CSChSn	1,842,296	1,842,296	97.7%	2.3%	HI
ID	53,604,549	52,004,387	47,319,102	45,718,940	CSChSn	6,285,447	6,285,447	88.3%	11.7%	ID
IL	762,818,501	746,842,385	744,402,120	728,426,004	CSChSn	18,416,381	18,416,381	97.6%	2.4%	IL
IN	350,618,185	344,468,396	335,915,185	329,765,396	CSChSn	14,703,000	14,703,000	95.8%	4.2%	IN
IA	96,731,723	94,957,406	88,715,817	86,941,500	CSChSn	8,015,906	8,015,906	91.7%	8.3%	IA
KS	125,884,762	124,914,950	121,226,400	120,256,588	CSChSn	4,658,362	4,658,362	96.3%	3.7%	KS
LA	153,752,255	145,671,728	138,379,626	130,299,099	CSChSn	15,372,629	15,372,629	90.0%	10.0%	LA
ME	98,484,946	96,604,646	94,505,938	92,625,638	CSChSn	3,979,008	3,979,008	96.0%	4.0%	ME
MD	276,501,271	271,260,800	269,259,150	264,018,679	CSChSn	7,242,121	7,242,121	97.4%	2.6%	MD
MA	433,533,650	432,668,967	423,522,384	422,657,701	CSChSn	10,011,266	10,011,266	97.7%	2.3%	MA
MI	889,024,782	875,836,017	863,990,100	851,045,410	CSChSn	25,034,682	24,790,607	97.2%	2.8%	MI
MN	198,478,798	196,706,846	177,195,124	175,423,172	CSChSn	21,283,674	21,283,674	89.3%	10.7%	MN
MS	58,491,227	55,542,632	45,850,002	42,901,407	CSChSn	12,641,225	12,641,225	78.4%	21.6%	MS
MO	110,884,385	110,271,982	100,046,926	99,443,525	CSChSn	10,837,459	10,828,457	90.2%	9.8%	MO
MT	47,583,424	45,876,354	43,748,031	42,190,242	CSChSn	3,835,393	3,686,112	91.9%	8.1%	MT
NE	73,700,371	72,530,456	68,818,560	67,648,645	CSChSn	4,881,811	4,881,811	93.4%	6.6%	NE
NV	131,027,835	129,054,932	124,101,000	122,128,097	CSChSn	6,926,835	6,926,835	94.7%	5.3%	NV
NH	100,505,040	100,368,100	99,326,040	99,189,100	ChSn	1,179,000	1,179,000	98.8%	1.2%	NH
NJ	770,955,568	758,789,731	760,798,400	748,632,563	CSChSn	10,157,168	10,157,168	98.7%	1.3%	NJ
NM	65,938,775	64,574,929	60,993,796	59,629,950	CSChSn	4,944,979	4,944,979	92.5%	7.5%	NM
NY	1,017,357,808	1,002,313,648	977,115,124	962,070,964	CSChSn	40,242,684	40,242,684	96.0%	4.0%	NY
NC	44,118,405	43,736,260	40,192,892	39,810,747	CSChSn	3,925,513	3,925,513	91.1%	8.9%	NC
ND	20,770,195	20,437,219	18,450,952	18,117,976	CSChSn	2,319,243	2,319,243	88.8%	11.2%	ND
OH	567,770,723	557,361,654	540,376,592	530,649,813	CSChSn	27,394,131	26,711,841	95.2%	4.8%	OH
OK	74,858,853	72,386,078	58,779,705	56,306,930	CSChSn	16,079,148	16,079,148	78.5%	21.5%	OK
OR	268,133,904	265,348,805	242,470,062	240,069,921	CSChSn	25,663,842	25,278,884	90.4%	9.6%	OR
RI	114,113,758	112,709,865	112,352,300	110,948,407	CSChSn	1,761,458	1,761,458	98.5%	1.5%	RI
SC	31,208,805	29,870,840	26,759,248	25,421,283	CSChSn	4,449,557	4,449,557	85.7%	14.3%	SC
SD	29,534,000	27,633,237	28,171,051	26,270,288	CSChSn	1,362,949	1,362,949	95.4%	4.6%	SD
TN	121,649,477	119,114,885	112,734,251	110,199,659	CSChSn	8,915,226	8,915,226	92.7%	7.3%	TN
TX	580,414,190	565,367,067	501,571,338	486,524,215	CSChSn	78,842,852	78,842,852	86.4%	13.6%	TX
UT	61,702,236	59,468,813	55,835,597	53,602,174	CSChSn	5,866,639	5,866,639	90.5%	9.5%	UT
VT	53,433,990	52,287,859	50,984,274	49,838,143	CSChSn	2,449,716	2,449,716	95.4%	4.6%	VT
WA	352,668,955	349,443,989	327,543,000	324,318,034	CSChSn	25,125,955	25,125,955	92.9%	7.1%	WA
WV	108,037,843	105,116,279	100,828,843	97,907,279	CSChSn	7,209,000	7,209,000	93.3%	6.7%	WV
WI	312,161,679	307,424,712	296,060,429	291,323,462	CSChSn	16,101,250	16,101,250	94.8%	5.2%	WI
WY	18,040,774	16,237,029	15,680,411	13,876,666	CSChSn	2,360,363	2,360,363	86.9%	13.1%	WY
Total	\$11,410,549,889	\$11,220,330,314	\$10,799,981,131	\$10,611,774,565		\$610,568,758	\$608,555,749	94.6%	5.4%	Total

*C — Cigars
S — Smoking tobacco
Ch — Chewing tobacco
Sn — Snuff

Table 12 — 2005
States Which Tax Both Cigarettes and Other Tobacco Products
(Fiscal Year Ending June 30, 2005)

State	Total Cigarette and Other Tobacco Taxes		Cigarette Taxes		Other Tobacco Taxes			Percentage of Total Tobacco Taxes From:		
	Gross Amount	Net Collections	Gross Amount	Net Collections	Other Products Taxed*	Gross Amount	Net Collections	Ciga- rettes	Other Tobacco Products	State
AL	\$ 164,312,201	\$ 155,407,341	\$ 158,457,030	\$ 149,552,170	CSCChSn	\$ 5,855,171	\$ 5,855,171	96.4%	3.6%	AL
AK	56,474,206	56,004,028	48,750,294	48,311,012	CSCChSn	7,723,912	7,693,016	86.3%	13.7%	AK
AZ	295,180,962	290,844,323	286,386,310	282,154,236	CSCChSn	8,794,652	8,690,087	97.0%	3.0%	AZ
AR	150,376,100	147,532,155	129,860,482	127,016,537	CSCChSn	20,515,618	20,515,618	86.4%	13.6%	AR
CA	1,086,596,370	1,077,896,565	1,032,870,955	1,024,091,001	CSCChSn	58,441,000	58,441,000	94.6%	5.4%	CA
CO	131,709,018	130,105,967	116,600,483	114,997,432	CSCChSn	15,108,535	15,108,535	88.5%	11.5%	CO
CT	273,978,707	257,879,968	270,187,452	254,088,713	CSCChSn	3,791,255	3,791,255	98.6%	1.4%	CT
DE	83,644,429	82,412,308	82,412,306	81,180,185	CSCChSn	1,232,123	1,232,123	98.5%	1.5%	DE
FL	473,177,501	466,664,725	443,845,242	437,546,585	SChSn	29,332,259	29,118,140	93.8%	6.2%	FL
GA	256,700,072	251,563,667	231,565,881	226,429,476	CSCChSn	25,134,191	25,134,191	90.2%	9.8%	GA
HI	85,241,876	85,241,876	83,135,360	83,135,360	CSCChSn	2,106,516	2,106,516	97.5%	2.5%	HI
ID	52,846,387	51,637,258	46,326,764	45,117,635	CSCChSn	6,519,623	6,519,623	87.7%	12.3%	ID
IL	668,642,870	656,723,838	650,028,120	638,109,088	CSCChSn	18,614,750	18,614,750	97.2%	2.8%	IL
IN	348,369,485	344,423,886	331,903,577	327,957,978	CSCChSn	16,465,908	16,465,908	95.3%	4.7%	IN
IA	97,944,340	96,161,382	89,210,340	87,427,382	CSCChSn	8,734,000	8,734,000	91.1%	8.9%	IA
KS	123,603,287	122,653,992	118,661,808	117,712,513	CSCChSn	4,941,479	4,941,479	96.0%	4.0%	KS
LA	164,469,117	155,813,818	147,663,445	139,008,146	CSCChSn	16,805,672	16,805,672	89.8%	10.2%	LA
ME	98,468,617	96,354,687	94,023,930	91,910,000	CSCChSn	4,444,687	4,444,687	95.5%	4.5%	ME
MD	279,126,858	275,573,940	271,053,900	267,500,982	CSCChSn	8,072,958	8,072,958	97.1%	2.9%	MD
MA	424,157,400	423,312,948	413,602,137	412,757,685	CSCChSn	10,555,263	10,555,263	97.5%	2.5%	MA
MI	1,144,396,987	1,127,285,900	1,106,720,107	1,089,997,173	CSCChSn	37,676,880	37,288,727	96.7%	3.3%	MI
MN	181,706,387	181,309,452	160,653,128	160,256,193	CSCChSn	21,053,259	21,053,259	88.4%	11.6%	MN
MS	59,001,163	56,005,095	46,344,020	43,347,952	CSCChSn	12,657,143	12,657,143	78.5%	21.5%	MS
MO	112,363,476	110,337,786	101,284,476	99,258,786	CSCChSn	11,079,000	11,079,000	90.1%	9.9%	MO
MT	65,616,884	62,684,625	59,519,369	56,587,110	CSCChSn	6,097,515	6,097,515	90.7%	9.3%	MT
NE	73,378,418	72,159,528	68,200,320	66,981,430	CSCChSn	5,178,098	5,178,098	92.9%	7.1%	NE
NV	137,723,527	136,609,012	130,165,920	129,051,405	CSCChSn	7,557,607	7,557,607	94.5%	5.5%	NV
NH	94,626,124	94,626,124	93,439,635	93,439,635	ChSn	1,186,489	1,186,489	98.7%	1.3%	NH
NJ	792,342,755	792,850,964	780,657,000	781,165,209	CSCChSn	11,685,755	11,685,755	98.5%	1.5%	NJ
NM	66,383,600	65,006,133	61,480,221	60,102,754	CSCChSn	4,903,379	4,903,379	92.6%	7.4%	NM
NY	978,721,130	974,939,144	939,725,433	935,943,447	CSCChSn	38,995,697	38,995,697	96.0%	4.0%	NY
NC	44,169,518	43,384,991	40,052,354	39,348,556	CSCChSn	4,117,164	4,036,435	90.7%	9.3%	NC
ND	20,971,077	20,636,972	18,464,975	18,130,870	CSCChSn	2,506,102	2,506,102	88.0%	12.0%	ND
OH	593,208,260	582,369,058	564,837,977	554,670,893	CSCChSn	28,370,283	27,698,165	95.2%	4.8%	OH
OK	148,608,270	126,706,675	126,709,675	104,811,080	CSCChSn	21,898,595	21,895,595	85.3%	14.7%	OK
OR	251,553,477	243,746,010	225,592,217	217,784,750	CSCChSn	25,961,260	25,961,260	89.7%	10.3%	OR
RI	133,227,767	131,586,320	131,315,700	129,674,253	CSCChSn	1,912,067	1,912,067	98.6%	1.4%	RI
SC	31,945,303	30,122,203	27,559,820	25,736,720	CSCChSn	4,385,483	4,385,483	86.3%	13.7%	SC
SD	29,483,534	27,725,563	28,065,888	26,307,917	CSCChSn	1,417,646	1,417,646	95.2%	4.8%	SD
TN	123,059,649	120,818,100	114,345,060	112,103,511	CSCChSn	8,714,589	8,714,589	92.9%	7.1%	TN
TX	587,746,154	572,525,924	507,341,005	492,120,775	CSCChSn	80,405,149	80,405,149	86.3%	13.7%	TX
UT	63,464,687	61,200,739	56,598,687	54,334,739	CSCChSn	6,866,000	6,866,000	89.2%	10.8%	UT
VT	49,962,654	48,774,861	47,271,084	46,083,621	CSCChSn	2,691,570	2,691,240	94.6%	5.4%	VT
VA**	117,839,513	115,220,113	114,212,300	111,592,900	CSCChSn	3,627,213	3,627,213	96.9%	3.1%	VA
WA	355,435,290	354,009,380	329,823,662	328,397,752	CSCChSn	25,611,628	25,611,628	92.8%	7.2%	WA
WV	107,993,632	103,673,887	102,121,525	98,036,664	CSCChSn	5,872,107	5,637,223	94.6%	5.4%	WV
WI	314,927,621	310,142,238	299,086,407	294,301,024	CSCChSn	15,841,214	15,841,214	95.0%	5.0%	WI
WY	25,531,115	24,116,849	23,170,752	21,756,486	CSCChSn	2,498,087	2,498,087	90.2%	9.8%	WY
Total	\$12,025,123,360	\$11,819,417,754	\$11,351,304,533	\$11,147,327,721		\$673,818,827	\$672,090,033	94.4%	5.6%	Total

**Other tobacco product tax revenues for only a portion of fiscal year.

*C — Cigars

S — Smoking tobacco

Ch — Chewing tobacco

Sn — Snuff

Table 12 — 2006
States Which Tax Both Cigarettes and Other Tobacco Products
(Fiscal Year Ending June 30, 2006)

State	Total Cigarette and Other Tobacco Taxes		Cigarette Taxes		Other Tobacco Taxes			Percentage of Total Tobacco Taxes From:		
	Gross Amount	Net Collections	Gross Amount	Net Collections	Other Products Taxed*	Gross Amount	Net Collections	Ciga- rettes	Other Tobacco Products	State
AL	\$ 167,158,672	\$ 156,177,548	\$ 161,434,908	\$ 151,011,980	CSChSn	\$ 5,723,764	\$ 5,165,568	96.6%	3.4%	AL
AK	65,640,449	65,233,511	57,910,992	57,534,971	CSChSn	7,729,457	7,698,540	88.2%	11.8%	AK
AZ	305,439,615	302,509,034	296,078,470	293,147,889	CSChSn	9,361,145	9,361,145	96.9%	3.1%	AZ
AR	154,059,503	148,770,483	133,418,145	128,533,858	CSChSn	20,641,358	20,236,625	86.6%	13.4%	AR
CA	1,093,019,806	1,084,281,425	1,035,290,841	1,026,495,486	CSChSn	67,348,000	67,348,000	93.8%	6.2%	CA
CO	231,433,204	229,187,081	208,072,655	206,112,640	CSChSn	23,360,549	23,074,441	89.9%	10.1%	CO
CT	274,358,013	272,221,829	269,670,000	267,541,816	CSChSn	4,688,013	4,680,013	98.3%	1.7%	CT
DE	87,456,301	86,091,403	86,091,401	84,726,503	CSChSn	1,364,900	1,364,900	98.4%	1.6%	DE
FL	462,417,568	451,792,205	432,823,038	426,679,974	SChSn	29,594,530	25,112,231	93.6%	6.4%	FL
GA	254,727,226	247,955,164	229,086,518	222,314,456	CSChSn	25,640,708	25,640,708	89.9%	10.1%	GA
HI	88,260,615	88,260,615	85,702,087	85,702,087	CSChSn	2,558,528	2,558,528	97.1%	2.9%	HI
ID	55,080,854	53,409,870	47,917,084	46,246,100	CSChSn	7,163,770	7,163,770	87.0%	13.0%	ID
IL	662,952,359	653,078,195	643,742,700	633,868,536	CSChSn	19,209,659	19,209,659	97.1%	2.9%	IL
IN	360,198,620	356,076,729	343,491,000	339,369,109	CSChSn	16,707,620	16,707,620	95.4%	4.6%	IN
IA	100,505,656	98,684,389	91,301,474	89,480,207	CSChSn	9,204,182	9,204,182	90.8%	9.2%	IA
KS	124,992,590	124,032,469	120,015,024	119,054,903	CSChSn	4,977,566	4,977,566	96.0%	4.0%	KS
KY	182,618,471	165,183,475	176,326,559	158,891,563	CSChSn	6,291,912	6,291,912	96.6%	3.4%	KY
LA	143,203,855	136,126,653	125,960,220	118,883,018	CSChSn	17,243,635	17,243,635	88.0%	12.0%	LA
ME	158,468,903	156,951,370	153,015,000	151,497,467	CSChSn	5,453,903	5,453,903	96.6%	3.4%	ME
MD	282,811,307	279,780,140	274,107,190	271,076,023	CSChSn	8,704,117	8,704,117	96.9%	3.1%	MD
MA	437,837,398	436,966,583	426,505,842	425,635,027	CSChSn	11,331,556	11,331,556	97.4%	2.6%	MA
MI	1,183,679,099	1,166,126,011	1,143,259,559	1,126,110,666	CSChSn	40,419,540	40,015,345	96.6%	3.4%	MI
MN	425,664,637	425,664,637	390,965,068	390,965,068	CSChSn	34,699,569	34,699,569	91.8%	8.2%	MN
MS	61,214,138	58,104,521	48,477,899	45,368,282	CSChSn	12,736,239	12,736,239	79.2%	20.8%	MS
MO	114,402,538	111,313,679	102,961,983	99,873,124	CSChSn	11,440,555	11,440,555	90.0%	10.0%	MO
MT	91,812,742	90,822,064	82,180,007	81,758,625	CSChSn	9,632,735	9,063,439	89.5%	10.5%	MT
NE	72,322,738	71,082,753	67,026,240	65,786,255	CSChSn	5,296,498	5,296,498	92.7%	7.3%	NE
NV	139,981,685	138,238,792	131,803,093	130,060,200	CSChSn	8,178,592	8,178,592	94.2%	5.8%	NV
NH	143,393,070	143,393,070	142,008,000	142,008,000	ChSn	1,385,070	1,385,070	99.0%	1.0%	NH
NJ	802,113,198	802,352,658	788,651,400	788,890,860	CSChSn	13,461,798	13,461,798	98.3%	1.7%	NJ
NM	67,405,777	65,849,658	62,035,734	60,479,615	CSChSn	5,370,043	5,370,043	92.0%	8.0%	NM
NY	982,610,453	981,038,178	941,501,119	939,940,609	CSChSn	41,109,334	41,097,569	95.8%	4.2%	NY
NC	175,773,086	172,257,634	169,270,439	165,885,039	CSChSn	6,502,647	6,372,595	96.3%	3.7%	NC
ND	23,345,021	23,323,888	20,638,627	20,617,494	CSChSn	2,706,394	2,706,394	88.4%	11.6%	ND
OH	1,041,058,832	1,022,108,705	1,010,469,344	992,280,896	CSChSn	30,589,488	29,827,809	97.1%	2.9%	OH
OK	229,369,088	224,419,141	197,713,135	192,763,188	CSChSn	31,655,953	31,655,953	86.2%	13.8%	OK
OR	265,596,509	263,854,094	234,066,952	232,627,797	CSChSn	31,529,557	31,226,297	88.1%	11.9%	OR
RI	127,472,875	125,908,997	125,110,211	123,546,333	CSChSn	2,362,664	2,362,664	98.1%	1.9%	RI
SC	33,374,528	32,369,171	28,724,528	27,719,171	CSChSn	4,650,000	4,650,000	86.1%	13.9%	SC
SD	29,941,723	28,167,897	28,462,829	26,689,003	CSChSn	1,478,894	1,478,894	95.1%	4.9%	SD
TN	126,677,528	124,480,814	117,658,741	115,462,027	CSChSn	9,018,787	9,018,787	92.9%	7.1%	TN
TX	585,397,729	570,182,939	507,159,644	491,944,854	CSChSn	78,238,085	78,238,085	86.6%	13.4%	TX
UT	66,192,203	64,746,682	59,292,150	57,846,629	CSChSn	6,900,053	6,900,053	89.6%	10.4%	UT
VT	50,125,494	48,930,576	47,398,431	46,203,513	CSChSn	2,727,063	2,727,063	94.6%	5.4%	VT
VA	194,876,249	187,088,237	179,923,515	172,135,503	CSChSn	14,952,734	14,952,734	92.3%	7.7%	VA
WA	454,663,727	453,338,233	425,194,827	423,869,333	CSChSn	29,468,900	29,468,900	93.5%	6.5%	WA
WV	117,117,258	112,480,568	112,116,409	107,679,752	CSChSn	5,000,849	4,800,816	95.7%	4.3%	WV
WI	322,813,352	317,911,073	306,392,438	301,490,159	CSChSn	16,420,914	16,420,914	94.9%	5.1%	WI
WY	26,773,597	25,220,974	24,084,000	22,638,960	CSChSn	2,689,597	2,582,014	90.0%	10.0%	WY
Total	\$13,657,428,894	\$13,453,107,876	\$12,892,507,470	\$12,696,444,568		\$764,921,424	\$756,663,308	94.4%	5.6%	

*C — Cigars
S — Smoking tobacco
Ch — Chewing tobacco
Sn — Snuff

Table 12 — 2007
States Which Tax Both Cigarettes and Other Tobacco Products
(Fiscal Year Ending June 30, 2007)

State	Total Cigarette and Other Tobacco Taxes		Cigarette Taxes		Other Tobacco Taxes			Percentage of Total Tobacco Taxes From:		
	Gross Amount	Net Collections	Gross Amount	Net Collections	Other Products Taxed*	Gross Amount	Net Collections	Ciga- rettes	Other Tobacco Products	State
AL	\$ 162,534,032	\$ 150,596,099	\$ 156,820,995	\$ 144,890,443	CSCSn	\$ 5,713,037	\$ 5,705,656	96.5%	3.5%	AL
AK	72,340,873	71,911,942	63,849,816	63,454,849	CSCSn	8,491,057	8,457,093	88.3%	11.7%	AK
AZ	367,448,207	363,934,466	354,887,901	351,374,160	CSCSn	12,560,306	12,560,306	96.6%	3.4%	AZ
AR	147,920,045	142,593,475	127,394,493	122,067,923	CSCSn	20,525,552	20,525,552	86.1%	13.9%	AR
CA**	1,079,832,186	1,069,446,335	1,007,354,061	998,796,323	CSCSn	79,946,000	79,946,000	92.6%	7.4%	CA
CO	229,621,614	227,662,914	204,048,087	202,089,387	CSCSn	25,573,527	25,573,527	88.9%	11.1%	CO
CT	269,285,923	259,343,825	264,019,838	254,242,222	CSCSn	5,266,085	5,101,603	98.0%	2.0%	CT
DE	89,524,044	88,005,886	88,005,886	86,487,728	CSCSn	1,518,158	1,518,158	98.3%	1.7%	DE
FL	459,421,118	452,511,774	428,877,036	422,777,489	SChSn	30,544,082	29,734,285	93.4%	6.6%	FL
GA	250,587,699	244,265,201	224,122,904	217,800,406	CSCSn	26,464,795	26,464,795	89.4%	10.6%	GA
HI**	94,359,513	94,359,513	88,771,665	88,771,665	CSCSn	5,587,848	5,587,848	94.1%	5.9%	HI
ID	56,425,044	54,805,501	48,960,151	47,340,608	CSCSn	7,464,893	7,464,893	86.8%	13.2%	ID
IL	632,758,990	623,351,753	611,784,600	602,377,363	CSCSn	20,974,390	20,974,390	96.7%	3.3%	IL
IN	376,210,084	371,960,565	358,376,047	354,126,528	CSCSn	17,834,037	17,834,037	95.3%	4.7%	IN
IA	136,382,310	133,896,815	124,274,752	121,789,257	CSCSn	12,107,558	12,107,558	91.1%	8.9%	IA
KS	121,184,342	120,256,208	116,016,672	115,088,538	CSCSn	5,167,670	5,167,670	95.7%	4.3%	KS
KY	186,954,777	185,318,891	179,100,100	177,464,214	CSCSn	7,854,677	7,854,677	95.8%	4.2%	KY
LA	151,849,697	144,202,299	133,781,330	126,133,932	CSCSn	18,068,367	18,068,367	88.1%	11.9%	LA
ME	160,732,938	158,953,466	154,736,684	152,957,212	CSCSn	5,996,254	5,996,254	96.3%	3.7%	ME
MD	280,051,022	277,439,507	271,026,450	268,414,935	CSCSn	9,024,572	9,024,572	96.8%	3.2%	MD
MA	432,258,083	431,403,712	418,448,784	417,594,413	CSCSn	13,809,299	13,809,299	96.8%	3.2%	MA
MI	1,154,171,393	1,137,073,866	1,111,162,536	1,094,495,097	CSCSn	43,008,857	42,578,769	96.3%	3.7%	MI
MN	445,916,510	445,916,510	408,644,067	408,644,067	CSCSn	37,272,443	37,272,443	91.6%	8.4%	MN
MS	58,537,124	55,568,542	46,499,885	43,531,303	CSCSn	12,037,239	12,037,239	79.4%	20.6%	MS
MO	111,875,610	108,876,534	99,969,195	96,970,119	CSCSn	11,906,415	11,906,415	89.4%	10.6%	MO
MT	94,695,810	91,859,656	84,579,607	82,085,860	CSCSn	10,116,203	9,773,796	89.3%	10.7%	MT
NE	73,784,964	72,527,574	67,967,040	66,709,650	CSCSn	5,817,924	5,817,924	92.1%	7.9%	NE
NV	139,681,299	138,385,860	130,839,518	129,544,079	CSCSn	8,841,781	8,841,781	93.7%	6.3%	NV
NH	145,788,600	145,788,600	138,573,600	138,573,600	ChSn	1,627,373	1,627,373	98.9%	1.1%	NH
NJ	778,384,787	776,458,265	766,473,718	764,547,196	CSCSn	11,911,069	11,911,069	98.5%	1.5%	NJ
NM	66,864,755	66,523,530	61,629,067	61,287,842	CSCSn	5,235,688	5,235,688	92.2%	7.8%	NM
NY	982,388,971	980,600,245	936,456,574	934,689,464	CSCSn	45,932,397	45,910,781	95.3%	4.7%	NY
NC	246,563,204	241,863,838	239,667,652	234,968,286	CSCSn	6,895,552	6,895,552	97.2%	2.8%	NC
ND	24,093,039	24,072,849	21,228,308	21,208,118	CSCSn	2,864,731	2,864,731	88.1%	11.9%	ND
OH	1,004,526,979	986,235,359	972,740,773	955,231,439	CSCSn	31,786,206	31,003,920	96.8%	3.2%	OH
OK	236,289,521	232,589,386	205,249,740	201,549,605	CSCSn	31,039,781	31,039,781	86.9%	13.1%	OK
OR	273,643,195	271,100,194	242,178,361	240,164,142	CSCSn	31,464,834	30,936,052	88.5%	11.5%	OR
RI	121,350,918	119,865,284	118,850,798	117,365,164	CSCSn	2,500,120	2,500,120	97.9%	2.1%	RI
SC	32,871,796	31,940,030	27,553,662	26,621,896	CSCSn	5,318,134	5,318,134	83.8%	16.2%	SC
SD	45,847,883	46,661,513	43,184,955	43,998,585	CSCSn	2,662,928	2,662,928	94.2%	5.8%	SD
TN	137,915,547	135,364,971	129,671,397	127,120,821	CSCSn	8,244,150	8,244,150	94.0%	6.0%	TN
TX	1,101,022,209	1,070,290,715	1,024,383,107	993,651,613	CSCSn	76,639,102	76,639,102	93.0%	7.0%	TX
UT	65,654,193	63,326,193	58,224,620	55,896,620	CSCSn	7,429,573	7,429,573	88.7%	11.3%	UT
VT	63,892,239	63,141,438	60,814,883	60,064,082	CSCSn	3,077,356	3,077,356	95.2%	4.8%	VT
VA	189,476,100	185,985,138	174,548,100	171,057,138	CSCSn	14,928,000	14,928,000	92.1%	7.9%	VA
WA	440,263,603	439,021,115	418,813,578	417,571,090	CSCSn	21,450,025	21,450,025	95.1%	4.9%	WA
WV	115,500,015	110,880,014	110,537,416	106,115,919	CSCSn	4,962,599	4,764,095	95.7%	4.3%	WV
WI	318,459,923	313,644,807	300,944,734	296,129,618	CSCSn	17,515,189	17,515,189	94.5%	5.5%	WI
WY	28,579,428	26,923,611	25,632,000	24,094,080	CSCSn	2,947,428	2,829,531	89.7%	10.3%	WY
Total	\$14,263,190,031	\$14,058,001,772	\$13,451,677,143	\$13,249,926,088		\$805,925,261	\$802,488,057	94.3%	5.7%	

*C — Cigars; S — Smoking tobacco; Ch — Chewing tobacco; Sn — Snuff

**CA revenues up in FY 2007 due to licensing/administrative changes. HI revenues up due to added months of collections in FY 2007.

Table 12 — 2008
States Which Tax Both Cigarettes and Other Tobacco Products
(Fiscal Year Ending June 30, 2008)

State	Total Cigarette and Other Tobacco Taxes		Cigarette Taxes		Other Tobacco Taxes		Percentage of Total Tobacco Taxes From:			State
	Gross Amount	Net Collections	Gross Amount	Net Collections	Other Products Taxed*	Gross Amount	Net Collections	Ciga- rettes	Other Tobacco Products	
AL	\$ 159,020,779	\$ 147,187,333	\$ 153,461,159	\$ 141,631,713	CSCChSn	\$ 5,559,620	\$ 5,555,620	96.5%	3.5%	AL
AK	73,442,254	73,031,154	64,193,492	63,819,387	CSCChSn	9,248,762	9,211,767	87.4%	12.6%	AK
AZ	414,149,729	405,847,760	397,172,122	388,870,153	CSCChSn	16,977,607	16,977,607	95.9%	4.1%	AZ
AR	150,864,297	147,679,184	128,864,614	125,679,501	CSCChSn	21,999,683	21,999,683	85.4%	14.6%	AR
CA	1,035,884,502	1,028,305,216	963,072,445	954,888,480	CSCChSn	85,929,000	85,929,000	91.7%	8.3%	CA
CO	222,636,837	220,738,445	197,765,465	195,867,073	CSCChSn	24,871,372	24,871,372	88.8%	11.2%	CO
CT	337,767,855	335,296,608	331,970,817	329,499,570	CSCChSn	5,797,038	5,797,038	98.3%	1.7%	CT
DE	120,515,638	118,708,899	118,708,899	116,902,160	CSCChSn	1,806,739	1,806,739	98.5%	1.5%	DE
FL	441,204,163	434,477,867	410,912,748	405,060,910	SChSn	30,291,415	29,416,957	93.1%	6.9%	FL
GA	244,546,995	238,018,530	217,615,500	211,087,035	CSCChSn	26,931,495	26,931,495	89.0%	11.0%	GA
HI	104,594,015	104,594,015	101,560,050	101,560,050	CSCChSn	3,033,965	3,033,965	97.1%	2.9%	HI
ID	55,719,913	54,127,488	47,784,823	46,192,398	CSCChSn	7,935,090	7,935,090	85.8%	14.2%	ID
IL	625,290,873	616,013,358	603,787,800	594,510,285	CSCChSn	21,503,073	21,503,073	96.6%	3.4%	IL
IN	538,879,892	528,678,543	515,812,582	505,611,233	CSCChSn	23,067,310	23,067,310	95.7%	4.3%	IN
IA	255,384,256	250,704,103	234,137,140	229,456,987	CSCChSn	21,247,116	21,247,116	91.7%	8.3%	IA
KS	118,869,803	117,962,070	113,466,516	112,558,783	CSCChSn	5,403,287	5,403,287	95.5%	4.5%	KS
KY	187,870,995	186,223,481	179,456,098	177,808,584	CSCChSn	8,414,897	8,414,897	95.5%	4.5%	KY
LA	155,229,455	147,334,262	135,854,712	127,959,519	CSCChSn	19,374,743	19,374,743	87.5%	12.5%	LA
ME	152,171,882	150,499,432	145,430,452	143,758,002	CSCChSn	6,741,430	6,741,430	95.6%	4.4%	ME
MD	353,380,978	350,222,558	343,692,000	340,533,580	CSCChSn	9,688,978	9,688,978	97.3%	2.7%	MD
MA	434,056,644	433,199,923	419,593,968	418,737,247	CSCChSn	14,462,676	14,462,676	96.7%	3.3%	MA
MI	1,102,650,448	1,086,344,099	1,055,969,027	1,040,129,492	CSCChSn	46,681,421	46,214,607	95.8%	4.2%	MI
MN	434,130,229	431,993,780	394,520,391	392,383,942	CSCChSn	39,609,838	39,609,838	90.9%	9.1%	MN
MS	61,654,938	58,303,086	49,152,733	45,800,881	CSCChSn	12,502,205	12,502,205	79.7%	20.3%	MS
MO	112,275,595	109,361,083	100,064,900	97,150,388	CSCChSn	12,210,695	12,210,695	89.1%	10.9%	MO
MT	95,750,705	94,084,062	85,625,847	84,248,722	CSCChSn	10,124,858	9,835,340	89.4%	10.6%	MT
NE	77,647,724	76,329,132	71,763,480	70,444,888	CSCChSn	5,884,244	5,884,244	92.4%	7.6%	NE
NV	139,315,292	135,379,152	130,032,657	126,538,547	CSCChSn	9,282,635	8,840,605	93.3%	6.7%	NV
NH	162,983,023	162,983,023	161,215,200	161,215,200	ChSn	1,767,823	1,767,823	98.9%	1.1%	NH
NJ	779,470,080	778,133,660	764,747,319	763,410,899	CSCChSn	14,722,761	14,722,761	98.1%	1.9%	NJ
NM	67,108,813	66,773,152	61,027,102	60,691,441	CSCChSn	6,081,711	6,081,711	90.9%	9.1%	NM
NY	1,005,168,470	1,004,055,537	959,566,346	958,465,843	CSCChSn	45,602,124	45,589,694	95.5%	4.5%	NY
NC	253,553,978	248,159,024	233,795,276	228,848,157	CSCChSn	19,758,702	19,310,867	92.2%	7.8%	NC
ND	24,037,321	24,018,070	20,870,634	20,851,383	CSCChSn	3,166,687	3,166,687	86.8%	13.2%	ND
OH	965,492,228	948,790,014	927,900,797	911,198,583	CSCChSn	37,591,431	37,591,431	96.1%	3.9%	OH
OK	260,605,306	256,458,521	225,326,586	221,179,801	CSCChSn	35,278,720	35,278,720	86.5%	13.5%	OK
OR	255,714,759	254,958,966	222,958,892	222,203,099	CSCChSn	32,755,867	32,755,867	87.2%	12.8%	OR
RI	116,101,410	114,682,605	113,504,400	112,085,595	CSCChSn	2,597,010	2,597,010	97.8%	2.2%	RI
SC	32,388,936	31,460,047	27,468,584	26,539,695	CSCChSn	4,920,352	4,920,352	84.8%	15.2%	SC
SD	65,577,506	62,465,819	60,271,330	57,159,643	CSCChSn	5,306,176	5,306,176	91.9%	8.1%	SD
TN	277,798,376	272,032,665	265,812,861	260,047,150	CSCChSn	11,985,515	11,985,515	95.7%	4.3%	TN
TX	1,587,620,343	1,542,403,059	1,507,229,486	1,462,012,202	CSCChSn	80,390,857	80,390,857	94.9%	5.1%	TX
UT	65,401,223	63,188,341	57,540,080	55,327,198	CSCChSn	7,861,143	7,861,143	88.0%	12.0%	UT
VT	60,574,806	59,222,237	57,330,405	56,041,452	CSCChSn	3,244,401	3,180,785	94.6%	5.4%	VT
VA	186,184,329	182,141,070	170,273,300	166,230,041	CSCChSn	15,911,029	15,911,029	91.5%	8.5%	VA
WA	449,343,197	448,103,921	421,138,453	419,899,177	CSCChSn	28,204,744	28,204,744	93.7%	6.3%	WA
WV	117,701,213	112,993,164	112,409,000	107,912,640	CSCChSn	5,292,213	5,080,524	95.5%	4.5%	WV
WI	490,114,855	485,469,547	460,367,717	455,722,409	CSCChSn	29,747,138	29,747,138	93.9%	6.1%	WI
WY	27,926,482	26,313,703	24,786,000	23,298,840	CSCChSn	3,140,482	3,014,863	88.8%	11.2%	WY
Total	\$15,468,890,283	\$15,237,963,032	\$14,566,982,205	\$14,339,029,958		\$901,908,078	\$898,933,074	94.2%	5.8%	

*C — Cigars; S — Smoking tobacco; Ch — Chewing tobacco; Sn — Snuff

Table 12 — 2009
States Which Tax Both Cigarettes and Other Tobacco Products
(Fiscal Year Ending June 30, 2009)

State	Total Cigarette and Other Tobacco Taxes		Cigarette Taxes		Other Products Taxed*	Other Tobacco Taxes		Percentage of Total Tobacco Taxes From:		
	Gross Amount	Net Collections	Gross Amount	Net Collections		Gross Amount	Net Collections	Ciga- rettes	Other Tobacco Products	State
AL	\$ 155,050,100	\$ 141,634,831	\$ 149,746,028	\$ 136,330,759	CSCSn	\$ 5,304,072	\$ 5,304,072	96.6%	3.4%	AL
AK	73,073,990	72,686,368	62,882,219	62,535,364	CSCSn	10,191,771	10,151,004	86.1%	13.9%	AK
AZ	387,877,851	380,593,990	371,476,941	364,193,080	CSCSn	16,400,910	16,400,910	95.8%	4.2%	AZ
AR	178,168,397	173,327,447	148,826,375	144,560,759	CSCSn	29,342,022	28,766,688	83.5%	16.5%	AR
CA	997,964,346	990,006,709	920,204,311	912,246,674	CSCSn	85,506,000	85,506,000	91.4%	8.6%	CA
CO	218,992,802	217,159,116	191,018,492	189,184,806	CSCSn	27,974,310	27,974,310	87.2%	12.8%	CO
CT	326,944,030	313,835,524	321,568,623	308,460,117	CSCSn	5,375,407	5,375,407	98.4%	1.6%	CT
DE	127,735,853	125,387,266	125,387,267	123,038,680	CSCSn	2,348,586	2,348,586	98.2%	1.8%	DE
FL	456,196,524	448,965,291	426,710,826	420,640,909	SChSn	29,485,698	28,324,382	93.5%	6.5%	FL
GA	238,027,552	232,193,852	210,616,950	204,783,250	CSCSn	27,410,602	27,410,602	88.5%	11.5%	GA
HI	108,133,495	108,133,495	104,433,576	104,433,576	CSCSn	3,699,919	3,699,919	96.6%	3.4%	HI
ID	53,483,736	51,949,594	45,510,004	43,975,862	CSCSn	7,973,732	7,973,732	85.1%	14.9%	ID
IL	592,746,885	583,977,188	571,347,840	562,578,143	CSCSn	21,399,045	21,399,045	96.4%	3.6%	IL
IN	525,430,887	519,291,460	500,769,869	494,730,880	CSCSn	24,661,018	24,560,580	95.3%	4.7%	IN
IA	243,197,900	238,800,813	220,212,197	215,815,110	CSCSn	22,985,703	22,985,703	90.5%	9.5%	IA
KS	114,304,157	113,435,027	108,641,160	107,772,030	CSCSn	5,662,997	5,662,997	95.0%	5.0%	KS
KY	207,672,832	206,190,136	196,124,108	194,641,412	CSCSn	11,548,724	11,548,724	94.4%	5.6%	KY
LA	153,882,861	146,642,214	131,009,400	123,768,753	CSCSn	22,873,461	22,873,461	85.1%	14.9%	LA
ME	146,025,202	144,424,712	139,173,005	137,572,515	CSCSn	6,852,197	6,852,197	95.3%	4.7%	ME
MD	410,144,621	405,055,137	399,318,000	394,228,516	CSCSn	10,826,621	10,826,621	97.4%	2.6%	MD
MA	579,624,136	578,931,318	562,776,156	562,083,338	CSCSn	16,847,980	16,847,980	97.1%	2.9%	MA
MI	1,062,127,304	1,046,447,854	1,011,635,371	996,460,840	CSCSn	50,491,933	49,987,014	95.2%	4.8%	MI
MN	424,583,475	422,962,809	382,044,989	380,424,323	CSCSn	42,538,486	42,538,486	90.0%	10.0%	MN
MS	86,844,269	83,584,107	67,920,064	64,659,902	CSCSn	18,924,205	18,924,205	78.2%	21.8%	MS
MO	110,796,330	107,774,396	97,731,135	94,709,201	CSCSn	13,065,195	13,065,195	88.2%	11.8%	MO
MT	92,556,902	89,936,755	81,852,136	79,547,188	CSCSn	10,704,766	10,389,567	88.4%	11.6%	MT
NE	74,367,520	73,105,015	68,243,520	66,981,015	CSCSn	6,124,000	6,124,000	91.8%	8.2%	NE
NV	120,272,292	119,148,653	111,131,905	110,008,266	CSCSn	9,140,387	9,140,387	92.4%	7.6%	NV
NH	193,021,057	193,021,057	190,829,172	190,829,172	ChSn	2,191,885	2,191,885	98.9%	1.1%	NH
NJ	743,560,904	742,288,885	728,052,925	726,780,906	CSCSn	15,507,979	15,507,979	97.9%	2.1%	NJ
NM	65,864,830	65,630,797	58,893,015	58,658,982	CSCSn	6,971,815	6,971,815	89.4%	10.6%	NM
NY	1,386,124,409	1,380,078,221	1,330,335,699	1,327,691,095	CSCSn	55,788,710	52,387,126	96.0%	4.0%	NY
NC	248,540,332	243,191,519	224,747,751	219,971,069	CSCSn	23,792,581	23,220,450	90.4%	9.6%	NC
ND	23,973,279	23,954,074	20,583,345	20,564,140	CSCSn	3,389,934	3,389,934	85.9%	14.1%	ND
OH	925,894,128	914,008,154	884,138,000	872,252,026	CSCSn	41,756,128	41,756,128	95.5%	4.5%	OH
OK	276,413,563	272,797,338	241,081,728	237,465,503	CSCSn	35,331,835	35,331,835	87.2%	12.8%	OK
OR	249,280,951	248,205,466	216,407,000	215,331,515	CSCSn	32,873,951	32,873,951	86.8%	13.2%	OR
RI	127,628,290	123,977,090	124,880,200	121,229,000	CSCSn	2,748,090	2,748,090	97.8%	2.2%	RI
SC	31,818,272	30,548,888	26,656,877	25,387,493	CSCSn	5,161,395	5,161,395	83.8%	16.2%	SC
SD	67,002,743	65,279,794	61,646,193	59,923,244	CSCSn	5,356,550	5,356,550	92.0%	8.0%	SD
TN	306,964,957	300,576,502	296,801,064	290,412,609	CSCSn	10,163,893	10,163,893	96.7%	3.3%	TN
TX	1,307,707,891	1,271,368,221	1,211,322,317	1,174,982,647	CSCSn	96,385,574	96,385,574	92.6%	7.4%	TX
UT	60,486,013	58,352,065	52,419,000	50,285,052	CSCSn	8,067,013	8,067,013	86.7%	13.3%	UT
VT	65,217,271	63,795,418	61,819,885	60,398,032	CSCSn	3,397,386	3,397,386	94.8%	5.2%	VT
VA	186,503,862	185,612,912	170,247,840	169,356,890	CSCSn	16,256,022	16,256,022	91.3%	8.7%	VA
WA	430,464,109	422,705,059	400,186,980	392,427,930	CSCSn	30,277,129	30,277,129	93.0%	7.0%	WA
WV	121,301,676	116,466,889	115,566,000	110,943,360	CSCSn	5,735,676	5,523,529	95.3%	4.7%	WV
WI	597,461,305	593,574,744	555,223,007	551,336,446	CSCSn	42,238,298	42,238,298	92.9%	7.1%	WI
WY	27,771,973	26,171,898	24,459,794	22,992,207	CSCSn	3,312,179	3,179,691	88.1%	11.9%	WY
Total	\$15,716,974,029	\$15,484,932,033	\$14,724,610,259	\$14,499,584,586		\$992,363,770	\$985,347,447	93.7%	6.3%	

*C — Cigars; S — Smoking tobacco; Ch — Chewing tobacco; Sn — Snuff

Table 12 — 2010
States Which Tax Both Cigarettes and Other Tobacco Products
(Fiscal Year Ending June 30, 2010)

	Total Cigarette and Other Tobacco Taxes		Cigarette Taxes		Other Tobacco Taxes			Percentage of Total Tobacco Taxes From:		
	Gross Amount	Net Collections	Gross Amount	Net Collections	Other Products Taxed*	Gross Amount	Net Collections	Ciga- rettes	Other Tobacco Products	State
AL	\$ 148,862,703	\$ 138,364,618	\$ 143,144,386	\$ 132,646,301	CSCChSn	\$ 5,718,317	\$ 5,718,317	96.2%	3.8%	AL
AK	71,612,582	71,248,432	61,237,633	60,914,983	CSCChSn	10,374,949	10,333,449	85.5%	14.5%	AK
AZ	345,678,088	340,839,935	327,381,714	322,543,561	CSCChSn	18,296,374	18,296,374	94.7%	5.3%	AZ
AR	258,297,609	250,463,331	206,311,982	199,497,031	CSCChSn	51,985,627	50,966,300	79.9%	20.1%	AR
CA	924,594,163	917,403,767	845,928,927	838,738,531	CSCChSn	84,617,000	84,617,000	90.8%	9.2%	CA
CO	204,758,624	203,063,807	176,557,976	174,863,159	CSCChSn	28,200,648	28,200,648	86.2%	13.8%	CO
CT	389,335,658	387,434,725	382,087,683	380,186,750	CSCChSn	7,247,975	7,247,975	98.1%	1.9%	CT
DE	131,672,353	131,420,173	128,799,000	128,546,820	CSCChSn	2,873,353	2,873,353	97.8%	2.2%	DE
DC	32,657,751	32,025,230	32,258,549	31,626,028	CSCChSn	399,202	399,202	98.8%	1.2%	DC
FL	1,330,650,181	1,326,155,878	1,242,236,429	1,237,742,126	SChSn	88,413,752	88,413,752	93.4%	6.6%	FL
GA	233,637,685	226,561,763	201,281,850	194,205,928	CSCChSn	32,355,835	32,355,835	86.2%	13.8%	GA
HI	123,458,972	123,458,972	119,926,740	119,926,740	CSCChSn	3,532,232	3,532,232	97.1%	2.9%	HI
ID	49,777,579	48,394,406	40,925,442	39,542,269	CSCChSn	8,852,137	8,852,137	82.2%	17.8%	ID
IL	582,168,889	573,580,142	558,323,640	549,734,893	CSCChSn	23,845,249	23,845,249	95.9%	4.1%	IL
IN	491,125,244	477,315,761	462,532,256	448,722,773	CSCChSn	28,592,988	28,592,988	94.2%	5.8%	IN
IA	235,735,406	231,072,749	210,730,238	206,067,581	CSCChSn	25,005,168	25,005,168	89.4%	10.6%	IA
KS	107,047,513	106,241,122	100,798,776	99,992,385	CSCChSn	6,248,737	6,248,737	94.2%	5.8%	KS
KY	307,500,225	306,187,904	286,428,979	285,116,658	CSCChSn	21,071,246	21,071,246	93.1%	6.9%	KY
LA	143,553,149	137,012,914	120,075,428	113,535,193	CSCChSn	23,477,721	23,477,721	83.6%	16.4%	LA
ME	150,669,811	149,066,677	139,402,925	137,799,791	CSCChSn	11,266,886	11,266,886	92.5%	7.5%	ME
MD	411,127,447	406,657,734	399,213,000	394,743,287	CSCChSn	11,914,447	11,914,447	97.1%	2.9%	MD
MA	577,207,505	576,522,963	557,284,758	556,600,216	CSCChSn	19,922,747	19,922,747	96.5%	3.5%	MA
MI	1,033,766,877	1,018,568,569	972,127,950	957,546,031	CSCChSn	61,638,927	61,022,538	94.0%	6.0%	MI
MN	427,279,413	427,279,413	380,217,228	380,217,228	CSCChSn	47,062,185	47,062,185	89.0%	11.0%	MN
MS	158,770,564	152,277,256	141,054,278	134,560,970	CSCChSn	17,716,286	17,716,286	88.8%	11.2%	MS
MO	108,982,485	106,163,357	93,970,942	91,151,814	CSCChSn	15,011,543	15,011,543	86.2%	13.8%	MO
MT	89,964,038	88,196,075	78,492,027	76,910,322	CSCChSn	11,472,011	11,285,753	87.2%	12.8%	MT
NE	70,466,666	69,297,366	63,205,440	62,036,140	CSCChSn	7,261,226	7,261,226	89.7%	10.3%	NE
NV	111,209,431	111,046,584	101,634,480	101,471,633	CSCChSn	9,574,951	9,574,951	91.4%	8.6%	NV
NH**	236,050,111	236,050,111	229,636,416	229,636,416	CChSn	6,413,695	6,413,695	97.3%	2.7%	NH
NJ	750,643,289	756,533,416	732,240,000	738,130,127	CSCChSn	18,403,289	18,403,289	97.5%	2.5%	NJ
NM	62,141,885	61,834,196	55,792,327	55,484,638	CSCChSn	6,349,558	6,349,558	89.8%	10.2%	NM
NY	1,368,041,044	1,365,341,076	1,299,942,364	1,297,243,213	CSCChSn	68,098,680	68,097,863	95.0%	5.0%	NY
NC	280,556,353	274,981,300	249,604,191	244,630,968	CSCChSn	30,952,162	30,350,332	89.0%	11.0%	NC
ND	23,733,643	23,715,116	19,736,955	19,718,428	CSCChSn	3,996,688	3,996,688	83.2%	16.8%	ND
OH	903,548,805	888,157,163	855,091,219	839,699,577	CSCChSn	48,457,586	48,457,586	94.6%	5.4%	OH
OK	274,320,143	268,809,702	235,251,213	229,740,772	CSCChSn	39,068,930	39,068,930	85.8%	14.2%	OK
OR	239,657,374	239,253,648	202,267,007	201,863,281	CSCChSn	37,390,367	37,390,367	84.4%	15.6%	OR
RI	139,091,807	137,447,026	135,251,400	133,606,619	CSCChSn	3,840,407	3,840,407	97.2%	2.8%	RI
SC	33,056,643	32,186,724	26,912,128	26,042,209	CSCChSn	6,144,515	6,144,515	81.4%	18.6%	SC
SD	65,738,399	61,977,907	60,417,938	56,657,446	CSCChSn	5,320,461	5,320,461	91.9%	8.1%	SD
TN	295,784,834	290,226,242	283,488,219	277,929,627	CSCChSn	12,296,615	12,296,615	95.8%	4.2%	TN
TX	1,379,148,505	1,342,743,124	1,249,918,085	1,213,512,704	CSCChSn	129,230,420	129,230,420	90.6%	9.4%	TX
UT	63,118,821	60,808,143	54,495,284	52,184,606	CSCChSn	8,623,537	8,623,537	86.3%	13.7%	UT
VT	71,714,310	70,185,512	66,469,471	64,940,673	CSCChSn	5,244,839	5,244,839	92.7%	7.3%	VT
VA	180,680,307	176,045,723	162,996,600	158,362,016	CSCChSn	17,683,707	17,683,707	90.2%	9.8%	VA
WA	422,429,080	421,403,721	389,057,619	388,032,260	CSCChSn	33,371,461	33,371,461	92.1%	7.9%	WA
WV	119,285,270	114,513,858	113,101,478	108,577,418	CSCChSn	6,183,792	5,936,440	94.8%	5.2%	WV
WI	708,704,790	704,163,030	648,822,851	644,281,091	CSCChSn	59,881,939	59,881,939	91.6%	8.4%	WI
WY	25,933,017	24,468,542	21,445,910	20,159,156	CSCChSn	4,487,107	4,309,386	82.7%	17.3%	WY
Total	\$16,900,898,805	\$16,690,118,667	\$15,665,509,331	\$15,457,620,387		\$1,235,389,474	\$1,232,498,280	92.7%	7.3%	

*C — Cigars; S — Smoking tobacco; Ch — Chewing tobacco; Sn — Snuff

**Only non-premium cigars are taxed.

Table 12 — 2011
States Which Tax Both Cigarettes and Other Tobacco Products
(Fiscal Year Ending June 30, 2011)

State	Total Cigarette and Other Tobacco Taxes		Cigarette Taxes		Other Tobacco Taxes		Percentage of Total Tobacco Taxes From:			State
	Gross Amount	Net Collections	Gross Amount	Net Collections	Other Products Taxed*	Gross Amount	Net Collections	Ciga- rettes	Other Tobacco Products	
AL	\$ 145,575,052	\$ 135,477,586	\$ 138,999,738	\$ 128,970,721	CSChSn	\$ 6,575,314	\$ 6,506,865	95.5%	4.5%	AL
AK	73,191,761	72,841,296	61,478,147	61,174,534	CSChSn	11,713,614	11,666,762	84.0%	16.0%	AK
AZ	347,627,257	340,754,223	328,721,247	321,848,213	CSChSn	18,906,010	18,906,010	94.6%	5.4%	AZ
AR	253,402,571	246,351,116	200,418,005	194,405,464	CSChSn	52,984,566	51,945,652	79.1%	20.9%	AR
CA	911,113,744	903,947,631	843,072,021	835,905,908	CSChSn	77,016,000	77,016,000	91.5%	8.5%	CA
CO	200,697,461	199,041,842	171,531,588	169,875,969	CSChSn	29,165,873	29,165,873	85.5%	14.5%	CO
CT	397,121,030	395,172,180	389,770,000	387,821,150	CSChSn	7,351,030	7,351,030	98.1%	1.9%	CT
DE	128,777,582	128,603,634	125,650,238	125,476,290	CSChSn	3,127,344	3,127,344	97.6%	2.4%	DE
DC	37,012,878	36,923,057	36,360,219	36,270,398	Sn	652,659	652,659	98.2%	1.8%	DC
FL	1,341,584,739	1,337,051,191	1,250,816,674	1,246,283,127	SChSn	90,768,065	90,768,064	93.2%	6.8%	FL
GA	226,630,073	223,056,583	194,648,490	191,075,000	C	31,981,583	31,981,583	85.9%	14.1%	GA
HI	143,260,262	143,260,261	135,647,918	135,647,918	CSChSn	7,612,344	7,612,343	94.7%	5.3%	HI
ID	50,228,417	48,863,326	40,626,245	39,261,154	CSChSn	9,602,172	9,602,172	80.9%	19.1%	ID
IL	598,393,319	589,618,492	570,146,571	561,371,744	CSChSn	28,246,748	28,246,748	95.3%	4.7%	IL
IN	481,210,928	475,603,450	448,763,368	443,351,705	CSChSn	32,447,560	32,251,745	93.3%	6.7%	IN
IA	231,375,204	226,090,352	204,155,253	200,085,184	CSChSn	27,219,951	26,005,168	88.2%	11.8%	IA
KS	101,558,822	90,558,748	95,864,364	85,083,307	CSChSn	5,694,458	5,475,441	94.4%	5.6%	KS
KY	291,401,363	290,166,079	270,015,864	268,780,580	CSChSn	21,385,499	21,385,499	92.7%	7.3%	KY
LA	153,844,365	146,715,372	128,614,885	121,485,892	CS	25,229,480	25,229,480	83.6%	16.4%	LA
ME	147,396,050	145,225,000	135,831,050	133,660,000	CSChSn	11,565,000	11,565,000	92.2%	7.8%	ME
MD	411,507,549	407,825,967	399,135,000	395,453,418	CSChSn	12,372,549	12,372,549	97.0%	3.0%	MD
MA	581,050,698	580,360,869	561,567,069	560,877,240	ChSn	19,483,629	19,483,629	96.6%	3.4%	MA
MI	979,177,641	964,801,500	916,872,910	903,119,816	CSChSn	62,304,731	61,681,684	93.6%	6.4%	MI
MN	479,494,421	477,243,073	430,295,481	428,044,133	CSChSn	49,198,940	49,198,940	89.7%	10.3%	MN
MS	156,761,008	150,435,211	137,064,421	130,738,624	CSChSn	19,696,587	19,696,587	87.4%	12.6%	MS
MO	108,299,851	105,517,400	92,748,361	89,965,910	CSChSn	15,551,490	15,551,490	85.6%	14.4%	MO
MT	87,894,230	85,966,699	76,430,979	74,503,448	CSChSn	11,463,251	11,463,251	87.0%	13.0%	MT
NE	70,402,639	69,246,089	62,516,160	61,359,610	CSChSn	7,886,479	7,886,479	88.8%	11.2%	NE
NV	108,705,389	108,534,688	98,666,160	98,495,459	CSChSn	10,039,229	10,039,229	90.8%	9.2%	NV
NH**	227,882,301	227,882,301	218,390,304	218,390,304	ChSn	9,491,997	9,491,997	95.8%	4.2%	NH
NJ	790,270,541	788,985,275	771,157,800	769,872,534	CSChSn	19,112,741	19,112,741	97.6%	2.4%	NJ
NM	100,396,614	100,127,795	93,300,922	93,032,103	CSChSn	7,095,692	7,095,692	92.9%	7.1%	NM
NY	1,642,550,245	1,639,336,809	1,543,947,044	1,541,043,139	CSChSn	98,603,201	98,293,670	94.0%	6.0%	NY
NC	293,268,994	289,125,140	261,362,556	258,774,808	CSChSn	31,906,438	30,350,332	89.1%	10.9%	NC
ND	25,151,259	25,252,417	20,433,411	20,534,569	CSChSn	4,717,848	4,717,848	81.2%	18.8%	ND
OH	871,923,483	855,879,094	818,437,395	803,705,522	CSChSn	53,486,088	52,173,572	93.9%	6.1%	OH
OK	283,549,332	279,653,195	239,314,439	235,418,302	CSChSn	44,234,893	44,234,893	84.4%	15.6%	OK
OR	264,288,198	262,799,318	212,364,953	211,645,072	CSChSn	51,923,245	51,154,246	80.4%	19.6%	OR
RI	135,676,944	134,944,166	132,345,000	131,612,222	CSChSn	3,331,944	3,331,944	97.5%	2.5%	RI
SC	144,906,566	140,075,452	138,031,843	133,200,729	CSChSn	6,874,723	6,874,723	95.3%	4.7%	SC
SD	60,664,752	60,228,753	54,607,887	54,171,888	CSChSn	6,056,865	6,056,865	90.0%	10.0%	SD
TN	295,292,386	289,762,231	282,037,904	276,507,749	CSChSn	13,254,482	13,254,482	95.5%	4.5%	TN
TX	1,534,914,244	1,495,316,583	1,359,519,880	1,319,922,219	CSChSn	175,394,364	175,394,364	88.6%	11.4%	TX
UT	127,852,549	121,388,538	104,570,910	98,137,076	CSChSn	23,281,639	23,251,462	81.8%	18.2%	UT
VT	74,408,337	73,275,569	67,896,109	66,763,341	CSChSn	6,512,228	6,512,228	91.2%	8.8%	VT
VA	178,730,530	173,878,521	160,997,100	156,145,091	CSChSn	17,733,430	17,733,430	90.1%	9.9%	VA
WA	479,926,288	479,050,229	433,534,241	432,658,182	CSChSn	46,392,047	46,392,047	90.3%	9.7%	WA
WV	116,438,538	111,780,997	109,958,145	105,559,819	CSChSn	6,480,393	6,221,178	94.4%	5.6%	WV
WI	669,979,615	665,715,951	609,094,792	604,831,128	CSChSn	60,884,823	60,884,823	90.9%	9.1%	WI
WY	28,923,502	27,288,866	23,884,954	22,451,860	CSChSn	5,038,548	4,837,006	82.6%	17.4%	WY
Total	\$17,600,665,799	\$17,375,974,392	\$16,201,616,015	\$15,984,769,573		\$1,399,049,784	\$1,391,204,819	92.1%	7.9%	

*C — Cigars; S — Smoking tobacco; Ch — Chewing tobacco; Sn — Snuff

**Only non-premium cigars are taxed.

Table 12 — 2012
States Which Tax Both Cigarettes and Other Tobacco Products
(Fiscal Year Ending June 30, 2012)

State	Total Cigarette and Other Tobacco Taxes		Cigarette Taxes		Other Tobacco Taxes		Percentage of Total Tobacco Taxes From:			State
	Gross Amount	Net Collections	Gross Amount	Net Collections	Other Products Taxed*	Gross Amount	Net Collections	Ciga- rettes	Other Tobacco Products	
AL	\$ 144,406,983	\$ 134,595,843	\$ 137,207,735	\$ 127,397,500	CSChSn	\$ 7,199,248	\$ 7,198,343	95.0%	5.0%	AL
AK	71,632,794	71,278,310	59,586,835	59,280,533	CSChSn	12,045,959	11,997,777	83.2%	16.8%	AK
AZ	340,967,559	337,777,288	322,217,444	319,027,173	CSChSn	18,750,115	18,750,115	94.5%	5.5%	AZ
AR	252,404,039	245,380,311	199,654,545	193,664,817	CSChSn	52,749,494	51,715,494	79.1%	20.9%	AR
CA	898,247,055	891,055,986	827,497,368	820,306,299	CSChSn	80,424,000	80,424,000	91.0%	9.0%	CA
CO	205,059,568	203,397,965	174,467,790	172,806,187	CSChSn	30,591,778	30,591,778	85.1%	14.9%	CO
CT	420,394,580	418,176,386	410,490,194	408,272,000	CSChSn	9,904,386	9,904,386	97.6%	2.4%	CT
DE	126,115,750	126,043,416	122,961,514	122,889,180	CSChSn	3,154,236	3,154,236	97.5%	2.5%	DE
DC	34,764,031	34,081,070	34,148,060	33,465,099	CSChSn	615,971	615,971	98.2%	1.8%	DC
FL	1,266,510,861	1,238,026,965	1,171,575,000	1,143,091,104	SChSn	94,935,861	94,935,861	92.5%	7.5%	FL
GA	230,771,700	225,003,872	192,791,460	187,023,632	C	37,980,240	37,980,240	83.5%	16.5%	GA
HI	138,766,713	138,766,713	130,994,720	130,994,720	CSChSn	7,771,993	7,771,993	94.4%	5.6%	HI
ID	49,625,200	48,294,304	39,326,625	37,995,729	CSChSn	10,298,575	10,298,575	79.2%	20.8%	ID
IL	617,918,032	608,764,988	588,935,400	579,782,356	CSChSn	28,982,632	28,982,632	95.3%	4.7%	IL
IN	461,626,171	457,182,845	428,080,840	423,637,514	CSChSn	33,545,331	33,545,331	92.7%	7.3%	IN
IA	229,498,100	225,447,782	202,808,381	198,758,063	CSChSn	26,689,719	26,689,719	88.4%	11.6%	IA
KS	104,955,714	103,889,021	97,502,160	96,722,142	CSChSn	7,453,554	7,166,879	92.9%	7.1%	KS
KY	284,083,772	282,889,101	262,353,165	261,158,494	CSChSn	21,730,607	21,730,607	92.4%	7.6%	KY
LA	146,241,672	139,978,741	118,425,474	112,162,543	CS	27,816,198	27,816,198	81.0%	19.0%	LA
ME	141,239,937	139,729,146	131,373,120	129,862,329	CSChSn	9,866,817	9,866,817	93.0%	7.0%	ME
MD	414,362,330	410,724,774	401,550,000	397,912,444	CSChSn	12,812,330	12,812,330	96.9%	3.1%	MD
MA	573,294,337	571,938,404	553,406,808	552,050,875	ChSn	19,887,529	19,887,529	96.5%	3.5%	MA
MI	986,764,966	972,285,464	922,370,520	908,534,962	CSChSn	64,394,446	63,750,502	93.5%	6.5%	MI
MN	375,592,466	375,592,466	322,516,525	322,516,525	CSChSn	53,075,941	53,075,941	85.9%	14.1%	MN
MS	153,343,995	147,112,770	134,743,995	128,512,770	CSChSn	18,600,000	18,600,000	87.9%	12.1%	MS
MO	107,658,350	104,917,864	91,349,531	88,609,045	CSChSn	16,308,819	16,308,819	84.9%	15.1%	MO
MT	90,585,241	89,997,151	77,265,829	76,877,502	CSChSn	13,319,412	13,119,649	85.3%	14.7%	MT
NE	70,189,104	69,043,051	61,948,800	60,802,747	CSChSn	8,240,304	8,240,304	88.3%	11.7%	NE
NV	103,368,619	102,354,309	95,094,310	94,080,000	CSChSn	8,274,309	8,274,309	92.0%	8.0%	NV
NH**	215,058,695	215,058,695	207,917,640	207,917,640	ChSn	7,141,055	7,141,055	96.7%	3.3%	NH
NJ	774,077,933	772,822,489	753,264,900	752,009,456	CSChSn	20,813,033	20,813,033	97.3%	2.7%	NJ
NM	99,678,205	99,413,232	92,328,577	92,063,604	CSChSn	7,349,628	7,349,628	92.6%	7.4%	NM
NY	1,633,476,158	1,630,489,414	1,531,170,092	1,529,089,204	CSChSn	102,306,066	101,400,210	93.7%	6.3%	NY
NC	296,981,189	294,769,131	263,600,000	261,758,824	CSChSn	33,381,189	33,010,307	88.8%	11.2%	NC
ND	28,082,245	28,193,588	22,420,469	22,531,812	CSChSn	5,661,776	5,661,776	79.8%	20.2%	ND
OH	858,809,312	841,761,902	804,236,250	788,152,260	CSChSn	54,573,062	53,609,642	93.6%	6.4%	OH
OK	294,745,421	291,328,776	245,663,922	242,247,277	CSChSn	49,081,499	49,081,499	83.3%	16.7%	OK
OR	257,140,421	255,653,865	204,178,765	203,486,634	CSChSn	52,961,656	52,167,231	79.4%	20.6%	OR
RI	133,792,784	132,141,023	130,103,086	128,496,876	CSChSn	3,689,698	3,644,147	97.2%	2.8%	RI
SC	170,548,763	165,695,402	164,019,425	159,166,064	CSChSn	6,529,338	6,529,338	96.2%	3.8%	SC
SD	60,494,279	60,060,580	53,980,032	53,546,333	CSChSn	6,514,247	6,514,247	89.2%	10.8%	SD
TN	284,758,282	278,598,096	271,048,763	264,888,577	CSChSn	13,709,519	13,709,519	95.2%	4.8%	TN
TX	1,515,586,648	1,484,028,556	1,330,330,418	1,298,772,326	CSChSn	185,256,230	185,256,230	87.8%	12.2%	TX
UT	130,631,160	131,981,499	110,249,352	111,599,691	CSChSn	20,381,808	20,381,808	84.4%	15.6%	UT
VT	80,138,796	80,138,796	73,270,456	73,270,456	CSChSn	6,868,340	6,868,340	91.4%	8.6%	VT
VA	194,321,722	187,397,773	175,753,500	168,829,551	CSChSn	18,568,222	18,568,222	90.4%	9.6%	VA
WA	472,216,551	471,384,631	425,647,356	424,815,436	CSChSn	46,569,195	46,569,195	90.1%	9.9%	WA
WV	114,144,927	109,579,129	107,151,660	102,865,593	CSChSn	6,993,267	6,713,536	93.9%	6.1%	WV
WI	657,418,617	653,275,353	591,894,863	587,751,599	CSChSn	65,523,754	65,523,754	90.0%	10.0%	WI
WY	26,272,698	24,803,450	20,917,040	19,662,018	CSChSn	5,355,658	5,141,432	79.6%	20.4%	WY
Total	\$17,348,438,758	\$17,131,975,999	\$15,891,790,714	\$15,681,115,515		\$1,456,648,044	\$1,450,860,484	91.6%	8.4%	

*C — Cigars; S — Smoking tobacco; Ch — Chewing tobacco; Sn — Snuff

**Only non-premium cigars are taxed.

Table 12 — 2013
States Which Tax Both Cigarettes and Other Tobacco Products
(Fiscal Year Ending June 30, 2013)

State	Total Cigarette and Other Tobacco Taxes		Cigarette Taxes		Other Tobacco Products Taxed*	Other Tobacco Taxes		Percentage of Total Tobacco Taxes From:		
	Gross Amount	Net Collections	Gross Amount	Net Collections		Gross Amount	Net Collections	Ciga- rettes	Other Tobacco Products	State
AL	\$ 139,790,021	\$ 130,683,115	\$ 132,215,587	\$ 123,114,507	CSCChSn	\$ 7,574,434	\$ 7,568,608	94.6%	5.4%	AL
AK	69,498,352	69,105,004	56,983,372	56,640,080	CSCChSn	12,514,980	12,464,924	82.0%	18.0%	AK
AZ	334,477,003	331,347,184	316,111,769	312,981,950	CSCChSn	18,365,234	18,365,234	94.5%	5.5%	AZ
AR	242,576,328	235,928,566	190,245,330	184,537,970	CSCChSn	52,330,998	51,390,596	78.4%	21.6%	AR
CA	866,293,195	859,588,788	788,753,850	782,049,443	CSCChSn	82,548,000	82,548,000	90.5%	8.5%	CA
CO	198,617,405	197,026,365	167,059,169	165,468,129	CSCChSn	31,558,236	31,558,236	84.1%	15.9%	CO
CT	399,305,457	379,743,866	382,919,319	363,357,728	CSCChSn	16,386,138	16,386,138	95.9%	4.1%	CT
DE	116,417,720	115,008,226	112,948,060	111,853,990	CSCChSn	3,469,660	3,154,236	97.0%	3.0%	DE
DC	35,096,715	34,423,871	34,304,210	33,631,578	CSCChSn	792,505	792,293	97.7%	2.3%	DC
FL	1,246,079,591	1,223,751,890	1,146,480,000	1,124,152,299	SChSn	99,599,591	99,599,591	92.0%	8.0%	FL
GA	222,600,277	221,397,740	182,965,037	181,762,500	C	39,635,240	39,635,240	82.2%	17.8%	GA
HI	127,849,297	127,849,297	120,095,909	120,095,909	CSCChSn	7,753,388	7,753,388	93.9%	6.1%	HI
ID	50,006,699	48,677,455	39,205,650	37,876,406	CSCChSn	10,801,049	10,801,049	78.4%	21.6%	ID
IL	851,238,196	836,780,918	808,255,800	793,798,522	CSCChSn	42,982,396	42,982,396	95.0%	5.0%	IL
IN	465,632,735	458,059,734	434,473,203	427,087,159	CSCChSn	31,159,532	30,972,575	93.3%	6.7%	IN
IA	231,469,875	227,366,130	202,980,954	198,924,209	CSCChSn	28,488,921	28,441,921	87.7%	12.3%	IA
KS	100,841,823	99,871,752	93,306,900	92,638,225	CSCChSn	7,534,923	7,233,527	92.5%	7.5%	KS
KY	265,249,865	264,115,280	245,793,222	244,658,637	CSCChSn	19,456,643	19,456,643	92.7%	7.3%	KY
LA	150,135,759	144,939,685	121,234,140	116,038,066	CS	28,901,619	28,901,619	80.7%	19.3%	LA
ME	139,433,934	137,951,824	128,879,094	127,396,984	CSCChSn	10,554,840	10,554,840	92.4%	7.6%	ME
MD	415,252,516	412,141,988	382,443,200	379,332,672	CSCChSn	32,809,316	32,809,316	92.1%	7.9%	MD
MA	561,556,849	559,801,533	536,736,894	534,981,578	ChSn	24,819,955	24,819,955	95.6%	4.4%	MA
MI	961,101,840	947,214,561	896,272,083	883,026,683	CSCChSn	64,829,757	64,187,878	93.3%	6.7%	MI
MN	427,515,197	427,515,197	372,223,925	372,223,925	CSCChSn	55,291,272	55,291,272	87.1%	12.9%	MN
MS	146,708,369	140,675,528	129,738,515	123,705,674	CSCChSn	16,969,854	16,969,854	88.4%	11.6%	MS
MO	106,419,251	103,733,540	89,523,695	86,837,984	CSCChSn	16,895,556	16,895,556	84.1%	15.9%	MO
MT	87,818,668	86,214,606	75,664,883	74,060,821	CSCChSn	12,153,785	12,153,785	86.2%	13.8%	MT
NE	70,271,770	69,147,367	60,778,560	59,654,157	CSCChSn	9,493,210	9,493,210	86.5%	13.5%	NE
NV	106,143,138	105,388,594	95,794,651	95,040,107	CSCChSn	10,348,487	10,348,487	90.3%	9.7%	NV
NH**	206,758,234	206,758,234	198,896,040	198,896,040	ChSn	7,862,194	7,862,194	96.2%	3.8%	NH
NJ	754,205,271	752,983,462	733,079,700	731,857,891	CSCChSn	21,125,571	21,125,571	97.2%	2.8%	NJ
NM	98,274,284	98,011,495	91,475,753	91,212,964	CSCChSn	6,798,531	6,798,531	93.1%	6.9%	NM
NY	1,516,699,250	1,512,686,425	1,425,269,207	1,422,240,252	CSCChSn	91,430,043	90,446,173	94.0%	6.0%	NY
NC	285,264,792	281,125,625	252,227,647	248,662,761	CSCChSn	33,037,145	32,462,864	88.4%	11.6%	NC
ND	28,604,579	28,675,837	22,359,059	22,430,317	CSCChSn	6,245,520	6,245,520	78.2%	21.8%	ND
OH	842,383,993	827,802,024	789,832,969	775,251,000	CSCChSn	52,551,024	52,551,024	93.8%	6.2%	OH
OK	282,900,728	284,292,579	230,708,318	232,100,169	CSCChSn	52,192,410	52,192,410	81.6%	18.4%	OK
OR	256,777,451	255,238,811	199,223,787	198,548,452	CSCChSn	57,553,664	56,690,359	77.6%	22.4%	OR
RI	133,432,958	131,832,848	129,608,951	128,008,841	CSCChSn	3,824,007	3,824,007	97.1%	2.9%	RI
SC	171,194,035	165,681,868	163,002,662	157,490,495	CSCChSn	8,191,373	8,191,373	95.2%	4.8%	SC
SD	61,586,105	60,984,784	54,473,910	53,872,589	CSCChSn	7,112,195	7,112,195	88.5%	11.5%	SD
TN	279,868,641	274,035,339	265,091,159	259,257,857	CSCChSn	14,777,482	14,777,482	94.7%	5.3%	TN
TX	1,537,585,740	1,507,832,437	1,329,662,430	1,299,909,127	CSCChSn	207,923,310	207,923,310	86.5%	13.5%	TX
UT	122,185,995	118,024,167	104,045,712	99,883,884	CSCChSn	18,140,283	18,140,283	85.2%	14.8%	UT
VT	74,349,313	74,349,313	67,417,623	67,417,623	CSCChSn	6,931,690	6,931,690	90.7%	9.3%	VT
VA	189,758,150	191,907,425	171,078,000	173,227,275	CSCChSn	18,680,150	18,680,150	90.2%	9.8%	VA
WA	451,059,868	450,251,161	407,722,946	406,914,239	CSCChSn	43,336,922	43,336,922	90.4%	9.6%	WA
WV	112,383,811	107,888,458	105,256,965	101,046,686	CSCChSn	7,126,846	6,841,772	93.7%	6.3%	WV
WI	636,186,903	632,174,759	573,163,403	569,151,259	CSCChSn	63,023,500	63,023,500	90.1%	9.9%	WI
WY	26,498,891	25,020,307	21,036,314	19,774,135	CSCChSn	5,462,577	5,246,172	79.4%	20.6%	WY
Total	\$17,208,365,492	\$16,988,015,617	\$15,679,019,536	\$15,464,081,748		\$1,529,345,956	\$1,523,933,869	91.1%	8.9%	

*C — Cigars; S — Smoking tobacco; Ch — Chewing tobacco; Sn — Snuff

**Only non-premium cigars are taxed.

Table 12 — 2014
States Which Tax Both Cigarettes and Other Tobacco Products
(Fiscal Year Ending June 30, 2014)

State	Total Cigarette and Other Tobacco Taxes		Cigarette Taxes		Other Tobacco Taxes		Percentage of Total Tobacco Taxes From:			State
	Gross Amount	Net Collections	Gross Amount	Net Collections	Other Products Taxed*	Gross Amount	Net Collections	Ciga- rettes	Other Tobacco Products	
AL	\$ 136,103,343	\$ 126,767,034	\$ 126,853,195	\$ 117,517,287	CSChSn	\$ 9,250,148	\$ 9,249,747	93.2%	6.8%	AL
AK	67,461,726	67,142,198	54,624,390	54,356,142	CSChSn	12,837,336	12,786,056	81.0%	19.0%	AK
AZ	325,682,324	318,839,533	304,872,144	298,029,353	CSChSn	20,810,180	20,810,180	93.6%	6.4%	AZ
AR	228,644,474	223,667,175	179,735,100	175,270,634	CSChSn	48,909,374	48,396,541	78.6%	21.4%	AR
CA†	835,131,956	829,114,910	757,512,960	751,495,914	CSChSn	77,618,996	77,618,996	90.7%	9.3%	CA
CO	195,692,887	194,147,944	162,218,960	160,674,017	CSChSn	33,473,927	33,473,927	82.9%	17.1%	CO
CT	379,991,544	376,965,438	367,577,400	364,551,294	CSChSn	12,414,144	12,414,144	96.7%	3.3%	CT
DE	108,820,965	114,652,969	105,258,270	111,090,274	CSChSn	3,562,695	3,562,695	96.7%	3.3%	DE
DC	31,326,877	30,729,478	30,467,365	29,869,966	CSChSn	859,512	859,512	97.3%	2.7%	DC
FL	1,203,275,754	1,177,106,293	1,109,443,220	1,083,273,759	SChSn	93,832,534	93,832,534	92.2%	7.8%	FL
GA	220,629,920	217,080,756	181,007,346	177,458,182	C	39,622,574	39,622,574	82.0%	18.0%	GA
HI	121,710,299	121,710,299	114,112,464	114,112,464	CSChSn	7,597,835	7,597,835	93.8%	6.2%	HI
ID	49,094,510	47,804,195	37,515,246	36,224,931	CSChSn	11,579,264	11,579,264	76.4%	23.6%	ID
IL	894,055,367	878,400,189	858,052,008	842,396,830	CSChSn	36,003,359	36,003,359	96.0%	4.0%	IL
IN	452,952,463	445,641,893	417,532,271	410,434,222	CSChSn	35,420,192	35,207,671	92.2%	7.8%	IN
IA	228,243,117	223,237,293	198,425,088	194,462,895	CSChSn	29,818,029	28,774,398	86.9%	13.1%	IA
KS	97,486,193	96,764,270	90,240,336	89,518,413	CSChSn	7,245,857	7,245,857	92.6%	7.4%	KS
KY	255,211,044	254,141,791	234,727,105	233,657,852	CSChSn	20,483,939	20,483,939	92.0%	8.0%	KY
LA	137,665,622	132,015,019	108,343,080	102,692,477	CS	29,322,542	29,322,542	78.7%	21.3%	LA
ME	137,607,220	136,159,833	125,859,707	124,412,320	CSChSn	11,747,513	11,747,513	91.5%	8.5%	ME
MD	407,928,793	404,884,739	374,270,210	371,226,156	CSChSn	33,658,583	33,658,583	91.7%	8.3%	MD
MA	652,618,943	651,108,203	621,476,706	619,965,966	ChSn	31,142,237	31,142,237	95.2%	4.8%	MA
MI	948,126,747	934,448,936	879,665,787	866,665,807	CSChSn	68,460,960	67,783,129	92.8%	7.2%	MI
MN	645,161,379	645,161,379	566,700,869	566,700,869	CSChSn	78,460,510	78,460,510	87.8%	12.2%	MN
MS	141,452,671	135,664,623	124,474,160	118,686,112	CSChSn	16,978,511	16,978,511	88.0%	12.0%	MS
MO	102,072,219	99,526,809	84,847,006	82,301,596	CSChSn	17,225,213	17,225,213	83.1%	16.9%	MO
MT	87,053,363	85,944,312	74,316,187	73,398,193	CSChSn	12,737,176	12,546,119	85.4%	14.6%	MT
NE	65,856,836	64,810,186	56,575,680	55,529,030	CSChSn	9,281,156	9,281,156	85.9%	14.1%	NE
NV	104,556,181	101,879,893	92,935,920	90,259,632	CSChSn	11,620,261	11,620,261	88.9%	11.1%	NV
NH	220,170,439	220,170,439	210,527,196	210,527,196	ChSn	9,643,243	9,643,243	95.6%	4.4%	NH
NJ	728,159,748	726,985,413	704,600,100	703,425,765	CSChSn	22,801,749	22,801,749	96.9%	3.1%	NJ
NM	92,723,716	92,475,879	85,261,335	85,013,498	CSChSn	7,462,381	7,462,381	92.0%	8.0%	NM
NY	1,418,996,057	1,413,520,275	1,326,507,365	1,321,947,568	CSChSn	92,488,692	91,572,707	93.5%	6.5%	NY
NC	285,925,300	282,871,794	251,193,060	248,706,308	CSChSn	34,732,240	34,165,486	87.9%	12.1%	NC
ND	31,129,231	31,228,100	24,123,029	24,174,919	CSChSn	7,006,202	7,053,181	77.5%	22.5%	ND
OH	825,631,723	811,743,329	771,577,453	757,689,059	CSChSn	54,054,270	54,054,270	93.5%	6.5%	OH
OK	299,648,061	295,933,907	238,739,051	235,024,897	CSChSn	60,909,010	60,909,010	79.7%	20.3%	OK
OR	259,070,139	257,561,413	201,840,986	201,190,697	CSChSn	57,229,153	56,370,716	77.9%	22.1%	OR
RI	140,002,300	138,311,800	135,240,000	133,549,500	CSChSn	4,762,300	4,762,300	96.6%	3.4%	RI
SC	164,103,618	158,816,190	156,356,758	151,069,330	CSChSn	7,746,860	7,746,860	95.3%	4.7%	SC
SD	62,414,482	61,799,329	54,732,798	54,117,645	CSChSn	7,681,684	7,681,684	87.7%	12.3%	SD
TN	266,809,385	260,656,537	252,266,793	246,113,945	CSChSn	14,542,592	14,542,592	94.5%	5.5%	TN
TX	1,470,217,559	1,438,799,456	1,256,724,107	1,225,306,004	CSChSn	213,493,452	213,493,452	85.5%	14.5%	TX
UT	114,804,513	110,954,560	96,248,832	92,398,879	CSChSn	18,555,681	18,555,681	83.8%	16.2%	UT
VT	71,930,794	71,928,794	64,804,902	64,802,902	CSChSn	7,125,892	7,125,892	90.1%	9.9%	VT
VA	185,200,380	180,507,871	166,131,900	161,439,391	CSChSn	19,068,480	19,068,480	89.7%	10.3%	VA
WA	439,532,499	438,759,872	393,063,237	392,290,610	CSChSn	46,469,262	46,469,262	89.4%	10.6%	WA
WV	106,887,668	102,612,161	99,334,703	95,361,314	CSChSn	7,552,965	7,250,847	92.9%	7.1%	WV
WI	644,455,466	640,418,052	576,773,290	572,735,876	CSChSn	67,682,176	67,682,176	89.5%	10.5%	WI
WY	25,112,522	23,704,268	19,739,879	18,555,486	CSChSn	5,372,643	5,148,782	78.6%	21.4%	WY
Total	\$17,113,782,438	\$16,894,519,130	\$15,525,426,954	\$15,311,673,376		\$1,588,355,484	\$1,582,845,754	90.7%	9.3%	

*C — Cigars; S — Smoking tobacco; Ch — Chewing tobacco; Sn — Snuff

†California data are preliminary and subject to revision in Volume 66.

Table 12A
State Tax Rates on Smokeless Tobacco Products
January 1, 2015

Alabama	Chewing Tobacco: 1.5¢ of each ounce or fraction thereof. Snuff: a) Not exceeding 5/8 ounces, 1¢ b) Over 5/8 ounces, not exceeding 1-5/8 ounces, 2¢ c) Over 1-5/8 ounces, not exceeding 2-1/2 ounces, 4¢ d) Over 2-1/2 ounces, not exceeding 5 ounces (cans, packages, gullets), 6¢ e) Over 3 ounces, not exceeding 5 ounces (glasses, tumblers, bottles), 7¢ f) Over 5 ounces, not exceeding 6 ounces, 8¢ g) Over 6 ounces, 12¢/ounce or fractional part thereof
Alaska	75% of wholesale price
Arizona	22.3 cents per ounce (chewing tobacco and snuff); 5.5 cents per ounce (plug or twist)
Arkansas	68% of wholesale sales price
California*	28.95% of wholesale price
Colorado	40% of manufacturer's list price
Connecticut	\$1.00 per ounce (moist snuff); 50% of manufacturer's price (chewing tobacco)
Delaware	54¢ per ounce (moist snuff); 15% of wholesale price (chewing tobacco)
District of Columbia	70% of wholesale price
Florida	85% of wholesale sales price
Georgia	10% of wholesale cost price
Hawaii	70% of wholesale price
Idaho	40% of wholesale price
Illinois	30¢ per ounce (moist snuff); 36% of wholesale price (chewing tobacco)
Indiana	40¢ per ounce (moist snuff); 24% of wholesale price (chewing tobacco)
Iowa	\$1.19 per ounce of moist snuff; 50% of wholesale price (chewing tobacco)
Kansas	10% of manufacturer's price
Kentucky	19¢ per unit (moist snuff); 15% of wholesale value (chewing tobacco)
Louisiana	20% of manufacturer's invoice
Maine	\$2.02 per ounce
Maryland	30% of manufacturer's price
Massachusetts	210% of wholesale price
Michigan	32% of wholesale price
Minnesota	95% of wholesale sales price (minimum of \$2.83 per container for moist snuff)
Mississippi	15% of manufacturer's list price
Missouri	10% of manufacturer's price
Montana	85¢ per ounce of moist snuff; 50% of wholesale price (chewing tobacco)
Nebraska	44¢ per ounce (moist snuff); 20% of wholesale price (chewing tobacco)
Nevada	30% of wholesale price
New Hampshire	65.03% of wholesale sales price
New Jersey	75¢ per ounce (moist snuff); 30% of wholesale price (chewing tobacco)
New Mexico	25% of wholesale product value
New York	\$2.00 per ounce (moist snuff); 75% of manufacturer's price (chewing tobacco)
North Carolina	12.8% of wholesale price
North Dakota	16¢ per ounce (chewing tobacco); 60¢ per ounce (moist snuff)
Ohio	17% of wholesale price
Oklahoma	60% of factory list price
Oregon	\$1.78 per ounce (moist snuff); 65% of wholesale price (chewing tobacco)
Rhode Island	80% of wholesale price (chewing tobacco); \$1 per ounce (moist snuff)
South Carolina	5% of manufacturer's selling price
South Dakota	35% of wholesale purchase price
Tennessee	6.6% of manufacturer's price
Texas	\$1.22 per ounce
Utah	\$1.83 per ounce (moist snuff); 86% of manufacturer's price (chewing tobacco)
Vermont	\$2.29 per ounce (moist snuff); 92% of wholesale price (chewing tobacco)
Virginia	Chewing Tobacco: Each unit less than 4 oz., 21¢; Each unit more than 4 oz. and less than 8 oz., 40¢; Each unit more than 8 oz., 24 oz., 70¢; Units larger than 24 oz., 21¢ unit plus 21¢ for each 4 oz. exceeding 16 oz. Moist Snuff: 18¢ per oz.
Washington	\$2.526 per 1.2 ounce (moist snuff); 95% of wholesale sales price (chewing tobacco)
West Virginia	7% of wholesale sales price
Wisconsin	100% of manufacturer's invoice (moist snuff); 71% of manufacturer's invoice (chewing tobacco)
Wyoming	60¢ per ounce (moist snuff); 20% of wholesale price (chewing tobacco)

Pennsylvania does not tax smokeless tobacco products.

*California rate reset at the beginning of each fiscal year (July 1).

Table 12B
State Tax Rates on All Other Tobacco Products
January 1, 2015

Alabama	Cigars, retailing for a) 3-1/3¢ each or less, \$3.00 per 1,000; b) more than 3-1/3¢ and not more than \$0.05 each, \$6.00 per 1,000; c) more than \$0.05 and not more than \$0.08 each, \$9.00 per 1,000; d) more than \$0.08 and not more than \$0.10 each, \$15.00 per 1,000; e) more than \$0.10 and not more than \$0.20 each, \$30.00 per 1,000; f) more than \$0.20 each, \$40.50 per 1,000 Little Cigars: 4 cents for each 10 or fractional part Smoking Tobacco: a) 1-1/8 ozs. or less, 4¢; b) over 1-1/8 ozs., not exceeding 2 ozs., 10¢; c) over 2 and not exceeding 3 ozs., 16¢; d) over 3 and not exceeding 4 ozs., 21¢; e) each additional ounce or fraction, 6¢ 75% of the wholesale price
Alaska	
Arizona	Cigars, retailing for a) \$0.05 each or less, \$.218 for each three; b) more than \$0.05, \$.218 each Little cigars: 41 cents on each 20 or fraction thereof Smoking Tobacco: 22.3¢ per oz. Cavendish: 5.5¢ per oz.
Arkansas	68% of the manufacturer's price
California*	Cigars and Smoking Tobacco: 28.95% of manufacturer's price
Colorado	40% of the manufacturer's list price
Connecticut	Cigars and Smoking Tobacco: 50% of the wholesale sales price
Delaware	15% of the wholesale price
District of Columbia	70% of wholesale price; premium cigars (retail > \$2.00) not taxed
Florida	Smoking Tobacco: 85% of wholesale price
Georgia	Cigars: 23% of the wholesale cost; Little Cigars: 2.5 mills each; Smoking Tobacco: 10% of the wholesale price
Hawaii	50% of the wholesale price (cigar); 16¢ each little cigar; 70% of the wholesale price (smoking tobacco)
Idaho	40% of the wholesale price
Illinois	36% of the wholesale price
Indiana	24% of the wholesale price
Iowa	50% of the wholesale price; capped at 50¢ per cigar (except little cigars)
Kansas	10% of the wholesale price
Kentucky	15% of the wholesale price
Louisiana	a) Cigars net invoiced by manf. at \$120 per 1,000 or less will be taxed at 8% of invoiced price b) Cigars net invoiced by manf. at over \$120 per 1,000 will be taxed at 20% of invoiced price Smoking Tobacco: 33% of manufacturer's invoice
Maine	20% of the wholesale sales price
Maryland	Smoking Tobacco: 30% of manufacturer's price; Popular Large Cigars: 70% of manufacturer's price; Premium Large Cigars: 15% of manufacturer's price
Massachusetts	40% of the wholesale price
Michigan	32% of the wholesale price
Minnesota	95% of the wholesale sales price; Premium Cigars: capped at \$3.50 per cigar
Mississippi	15% of the manufacturer's list price
Missouri	10% of the manufacturer's price
Montana	50% of the wholesale price
Nebraska	20% of the wholesale price
Nevada	30% of the wholesale price
New Hampshire**	65.03% of the wholesale price
New Jersey	30% of the wholesale sales price
New Mexico***	25% of the wholesale product value
New York	75% of the manufacturer's list price
North Carolina	12.8% of the wholesale sales price
North Dakota	28% of the wholesale price, except roll-your-own, 22 mills per .09 ounces
Ohio	17% of the wholesale price
Oklahoma	Cigars weighing more than 3 lbs. per 1,000 and with a manf. recommended retail price of: a) \$0.04 each or less, \$111 per 1,000; b) More than \$0.04, \$120 per 1,000 Little Cigars: 36 mills each Smoking Tobacco: 80% of factory list
Oregon	65% of wholesale cost price (for cigars, capped at 50¢ per cigar)
Rhode Island	80% of wholesale cost (for cigars, capped at 50¢ per cigar)
South Carolina	5% of manufacturer's selling price
South Dakota	35% of wholesale purchase price
Tennessee	6.6% of the wholesale cost price, little cigars: 31 mills each
Texas	Cigars weighing more than 3 lbs. per 1,000: a) Sold at factory list price of not over 3.3¢ each, \$7.50 per 1,000 b) Sold at factory list price of over 3.3¢ each, containing no substantial amounts of non-tobacco ingredients, \$11.00 per 1,000 c) Sold at factory list price of over 3.3¢ each, containing a substantial amount of non-tobacco ingredients, \$15.00 per 1,000 Little Cigars: 1 cent for each 10 cigars; Smoking Tobacco: \$1.22 per oz.
Utah	86% of the manufacturer's price
Vermont	Cigars: a) If manf. price less than \$2.17 each, 92%; b) if manf. price between \$2.17–\$10.00 each, \$2.00 per cigar; c) if manf. price greater than \$10.00 each, \$4.00 per cigar; <i>Pipe Tobacco</i> : 92% of wholesale price; <i>Roll-Your-Own</i> : 131 mills per .0325 oz.
Virginia	10% of the manufacturer's price
Washington	95% of the wholesale sales price; capped at 65¢ per cigar
West Virginia	7% of the wholesale sales price
Wisconsin	71% of the manufacturer's price; capped at 50¢ per cigar
Wyoming	20% of the wholesale price

Florida and Pennsylvania do not tax large cigars. The following states tax little cigars the same as cigarettes according to definition: CA, CT, DC, IA, IL, MA, MN, MT, NH, PA, RI, TN, WA, and VT.

*CA rate reset at beginning of each fiscal year (July 1).

**New Hampshire tax does not apply to "premium cigars."

***New Mexico treats certain "little cigars" as cigarettes for purposes of taxation. For more information consult the New Mexico Department of Taxation and Revenue.

Table 13 — 1954
Cigarette Taxes as a Percentage of Retail Price
(As of November 1, 1954)

State	Weighted Average Price Per Package	State and Federal Cigarette Taxes Per Package	Taxes as a Percentage of Average Retail Price
AL	24.0¢	11.0¢	45.8%
AZ	22.2	10.0	45.0
AK	25.7	14.0	54.5
CA	19.6	8.0	40.8
CO	18.2	8.0	44.0
CT	22.4	11.0	49.1
DE	21.9	11.0	50.2
DC	20.8	10.0	48.1
FL	23.9	13.0	54.4
GA	23.0	11.0	47.8
ID	22.2	11.0	49.5
IL	22.2	11.0	49.5
IN	22.8	11.0	48.2
IA	22.8	11.0	48.2
KS	22.1	11.0	49.8
KY	22.3	11.0	49.3
LA	28.8	16.0	55.6
ME	23.0	12.0	52.2
MD	19.1	8.0	41.9
MA	24.7	13.0	52.6
MI	23.3	11.0	47.2
MN	22.5	12.0	53.3
MS	23.3	12.0	51.5
MO	19.3	8.0	41.5
MT	22.7	12.0	52.9
NE	21.2	11.0	51.9
NV	23.3	11.0	47.2
NH	21.5	11.0	51.2
NJ	23.1	11.0	47.6
NM	22.9	12.0	52.4
NY	22.6	11.0	48.7
NC	19.6	8.0	40.8
ND	28.1	14.0	49.8
OH	21.0	10.0	47.6
OK	24.1	13.0	53.9
OR	18.6	8.0	43.0
PA	23.3	12.0	51.5
RI	22.7	11.0	48.5
SC	22.3	11.0	49.3
SD	22.1	11.0	49.8
TN	24.5	13.0	53.1
TX	22.3	12.0	53.8
UT	23.1	12.0	51.9
VT	22.6	12.0	53.1
VA	18.6	8.0	43.0
WA	22.7	12.0	52.9
WV	24.5	12.0	49.0
WI	22.0	11.0	50.0
WY	19.8	10.0	50.5
Average (median) for all states	22.7	11.0	48.7

Note: Prices do not include municipal cigarette taxes.

Table 13 — 1955
Cigarette Taxes as a Percentage of Retail Price
(As of November 1, 1955)

State	Weighted Average Price Per Package	State and Federal Cigarette Taxes Per Package	Taxes as a Percentage of Average Retail Price
AL	24.7¢	12.0¢	48.58%
AZ	21.9	10.0	45.66
AR	26.5	14.0	52.83
CA	19.8	8.0	40.40
CO	19.4	8.0	41.24
CT	22.5	11.0	48.89
DE	22.5	11.0	48.89
DC	21.4	10.0	46.73
FL	24.5	13.0	53.06
GA	25.3	13.0	51.38
ID	23.8	12.0	50.42
IL	23.4	11.0	47.01
IN	22.5	11.0	48.89
IA	23.4	11.0	47.01
KS	22.4	11.0	49.11
KY	22.4	11.0	49.11
LA	29.3	16.0	54.61
ME	24.1	13.0	53.94
MD	20.3	8.0	39.41
MA	25.4	13.0	51.18
MI	22.5	11.0	48.89
MN	22.6	12.0	53.10
MS	24.6	13.0	52.85
MO	20.4	8.0	39.22
MT	24.2	12.0	49.59
NE	22.5	11.0	48.89
NV	23.5	11.0	46.81
NH	22.5	11.0	48.89
NJ	23.1	11.0	47.62
NM	24.7	13.0	52.63
NY	22.4	11.0	49.11
NC	20.7	8.0	38.65
ND	25.8	14.0	54.26
OH	20.7	10.0	48.31
OK	24.9	13.0	52.21
OR	19.1	8.0	41.88
PA	24.6	13.0	52.85
RI	22.0	11.0	50.00
SC	23.8	11.0	46.22
SD	23.0	11.25	48.91
TN	25.0	13.0	52.00
TX	24.7	13.0	52.63
UT	23.7	12.0	50.63
VT	23.6	12.0	50.85
VA	20.0	8.0	40.00
WA	25.9	13.0	50.19
WV	25.0	12.0	48.00
WI	23.2	12.0	51.72
WY	20.9	10.0	47.85
Average (median) for all states	23.2	11.0	47.4

Note: Prices do not include municipal cigarette taxes.

Table 13 — 1956
Cigarette Taxes as a Percentage of Retail Price
(As of November 1, 1956)

State	Weighted Average Price Per Package	State and Federal Cigarette Taxes Per Package	Taxes as a Percentage of Average Retail Price
AL	25.4¢	12.0¢	47.24%
AZ	22.5	10.0	44.44
AR	26.6	14.0	52.63
CA	20.9	8.0	38.28
CO	19.6	8.0	40.82
CT	24.4	12.0	49.18
DE	22.7	11.0	48.46
DC	21.5	10.0	46.51
FL	24.6	13.0	52.85
GA	25.9	13.0	50.19
ID	24.6	12.0	48.78
IL	23.6	11.0	46.61
IN	22.9	11.0	48.03
IA	24.7	11.0	44.53
KS	22.8	11.0	48.25
KY	22.7	11.0	48.46
LA	28.9	16.0	55.36
ME	24.8	13.0	52.42
MD	20.1	8.0	39.80
MA	25.5	13.0	50.98
MI	22.9	11.0	48.03
MN	23.8	12.0	50.42
MS	25.7	13.0	50.58
MO	21.6	10.0	46.30
MT	23.7	12.0	50.63
NE	22.4	11.0	49.11
NV	23.3	11.0	47.21
NH	22.6	11.0	48.67
NJ	25.5	13.0	50.98
NM	25.5	13.0	50.98
NY	22.8	11.0	48.25
NC	19.8	8.0	40.40
ND	25.0	14.0	56.00
OH	22.4	11.0	49.11
OK	25.1	13.0	51.79
OR	19.8	8.0	40.40
PA	25.0	13.0	52.00
RI	22.5	11.0	48.89
SC	23.9	11.0	46.03
SD	23.8	11.25	47.27
TN	25.2	13.0	51.59
TX	25.5	13.0	50.98
UT	23.8	12.0	50.42
VT	23.5	12.0	51.06
VA	20.2	8.0	39.60
WA	26.0	13.0	50.00
WV	25.8	13.0	50.39
WI	23.8	12.0	50.42
WY	21.9	10.0	45.66
Average (median) for all states	23.8	11.0	48.8

Note: Prices do not include municipal cigarette taxes.

Table 13 — 1957
Cigarette Taxes as a Percentage of Retail Price
(As of November 1, 1957)

State	Weighted Average Price Per Package	State and Federal Cigarette Taxes Per Package	Taxes as a Percentage of Average Retail Price
AL	26.0¢	12.0¢	46.15%
AZ	23.1	10.0	43.29
AR	26.7	14.0	52.43
CA	21.8	8.0	36.70
CO	20.8	8.0	38.46
CT	24.2	11.0	45.45
DE	23.7	11.0	46.41
DC	22.8	10.0	43.86
FL	26.4	13.0	49.24
GA	26.5	13.0	49.06
ID	25.0	12.0	48.00
IL	24.3	11.0	45.27
IN	23.8	11.0	46.22
IA	24.4	11.0	45.08
KS	25.0	12.0	48.00
KY	23.7	11.0	46.41
LA	29.5	16.0	54.24
ME	25.7	13.0	50.58
MD	21.2	8.0	37.74
MA	26.7	13.0	48.69
MI	25.9	13.0	50.19
MN	25.0	12.0	48.00
MS	26.1	13.0	49.81
MO	23.1	10.0	43.29
MT	30.1	16.0	53.16
NE	24.9	12.0	48.19
NV	24.5	11.0	44.90
NH	23.9	11.0	46.03
NJ	26.2	13.0	49.62
NM	26.7	13.0	48.69
NY	23.6	11.0	46.61
NC	21.2	8.0	37.74
ND	27.7	14.0	50.54
OH	23.6	11.0	46.61
OK	25.9	13.0	50.19
OR	20.6	8.0	38.83
PA	25.7	13.0	50.58
RI	23.6	11.0	46.61
SC	24.2	11.0	45.45
SD	24.7	11.25	45.55
TN	26.3	13.0	49.43
TX	26.1	13.0	49.81
UT	25.0	12.0	48.00
VT	25.9	13.0	50.19
VA	21.3	8.0	37.56
WA	27.5	13.0	47.27
WV	25.8	13.0	50.39
WI	25.7	13.0	50.58
WY	24.7	11.0	44.53
Average (median) for all states	25.0	12.0	48.0

Note: Prices do not include municipal cigarette taxes.

Table 13 — 1958
Cigarette Taxes as a Percentage of Retail Price
(As of October 1, 1958)

State	Weighted Average Price Per Package	State and Federal Cigarette Taxes Per Package	Taxes as a Percentage of Average Retail Price
AL	25.8¢	12.0¢	46.51%
AZ	23.5	10.0	42.55
AR	26.7	14.0	52.43
CA	21.9	8.0	36.53
CO	20.4	8.0	39.22
CT	24.1	11.0	45.64
DE	24.8	11.0	44.35
DC	22.7	10.0	44.05
FL	26.3	13.0	49.43
GA	26.7	13.0	48.69
ID	25.9	12.0	46.33
IL	24.5	11.0	44.90
IN	24.1	11.0	45.64
IA	24.8	11.0	44.35
KS	24.7	12.0	48.58
KY	23.6	11.0	46.61
LA	30.0	16.0	53.33
ME	25.7	13.0	50.58
MD	25.5	11.0	43.14
MA	27.8	14.0	50.36
MI	26.9	13.0	48.33
MN	24.8	12.0	48.39
MS	27.1	14.0	51.66
MO	22.8	10.0	43.86
MT	30.2	16.0	52.98
NE	25.6	12.0	46.88
NV	25.2	11.0	43.65
NH	23.8	11.0	46.22
NJ	26.3	13.0	49.43
NM	26.7	13.0	48.69
NY	24.0	11.0	45.83
NC	21.1	8.0	37.91
ND	27.6	14.0	50.72
OH	23.8	11.0	46.22
OK	26.1	13.0	49.81
OR	20.6	8.0	38.83
PA	26.2	13.0	49.62
RI	25.8	13.0	50.39
SC	24.4	11.0	45.08
SD	24.8	11.25	45.36
TN	25.9	13.0	50.19
TX	25.6	13.0	50.78
UT	25.9	12.0	46.33
VT	26.1	13.0	49.81
VA	21.1	8.0	37.91
WA	27.0	13.0	48.15
WV	26.5	13.0	49.06
WI	25.9	13.0	50.19
WY	24.6	11.0	44.72
Average (median) for all states	25.6	12.0	46.6

Note: Prices do not include municipal cigarette taxes.

Table 13 — 1959
Cigarette Taxes as a Percentage of Retail Price
(As of October 1, 1959)

State	Weighted Average Price Per Package	State and Federal Cigarette Taxes Per Package	Taxes as a Percentage of Average Retail Price
AL	28.4¢	14.0¢	49.30%
AK	27.9	13.0	46.59
AZ	23.7	10.0	42.19
AR	27.2	14.0	51.47
CA	25.4	11.0	43.31
CO	21.5	8.0	37.21
CT	24.3	11.0	45.27
DE	24.5	11.0	44.90
DC	22.2	10.0	45.05
FL	25.8	13.0	50.39
GA	27.2	13.0	47.79
ID	26.3	13.0	49.43
IL	26.4	12.0	45.45
IN	24.0	11.0	45.83
IA	26.0	12.0	46.15
KS	24.6	12.0	48.78
KY	23.9	11.0	46.03
LA	30.2	16.0	52.98
ME	25.9	13.0	50.19
MD	25.0	11.0	44.00
MA	27.7	14.0	50.54
MI	26.5	13.0	49.06
MN	26.7	13.5	50.56
MS	27.3	14.0	51.28
MO	23.3	10.0	42.92
MT	30.7	16.0	52.12
NE	25.3	12.0	47.43
NV	25.5	11.0	43.14
NH	23.9	11.0	46.02
NJ	26.2	13.0	49.62
NM	26.4	13.0	49.24
NY	25.6	13.0	50.78
NC	20.9	8.0	38.28
ND	26.6	14.0	52.63
OH	25.9	13.0	50.19
OK	26.1	13.0	49.81
OR	20.7	8.0	38.65
PA	26.8	14.0	52.24
RI	26.0	13.0	50.00
SC	26.4	13.0	49.24
SD	27.2	13.0	47.79
TN	26.1	13.0	49.81
TX	28.7	16.0	55.75
UT	26.3	12.0	45.63
VT	27.5	15.0	54.55
VA	21.0	8.0	38.10
WA	28.6	14.0	48.95
WV	26.8	13.0	48.51
WI	25.9	13.0	50.19
WY	25.6	12.0	46.88
Average (median) for all states	26.1	13.0	48.9

Note: Prices do not include municipal cigarette taxes.

Table 13 — 1960
Cigarette Taxes as a Percentage of Retail Price
(As of October 1, 1960)

State	Weighted Average Price Per Package	State and Federal Cigarette Taxes Per Package	Taxes as a Percentage of Average Retail Price
AL	28.4¢	14.0¢	49.3%
AK	29.3	13.0	44.4
AZ	23.7	10.0	42.2
AR	27.0	14.0	51.9
CA	25.2	11.0	43.6
CO	20.9	8.0	38.3
CT	24.1	11.0	45.6
DE	24.6	11.0	44.7
DC	23.3	10.0	42.9
FL	25.7	13.0	50.6
GA	26.7	13.0	48.7
HI	26.3	11.9	45.2
ID	26.3	13.0	49.4
IL	25.9	11.0	42.5
IN	24.2	11.0	45.5
IA	25.4	12.0	47.2
KS	24.8	12.0	48.4
KY	23.8	10.5	44.1
LA	30.3	16.0	52.8
ME	26.4	13.0	49.2
MD	24.9	11.0	44.2
MA	27.7	14.0	50.5
MI	27.7	14.0	50.5
MN	26.6	13.5	50.8
MS	26.9	14.0	52.0
MO	23.2	10.0	43.1
MT	30.2	16.0	53.0
NE	25.5	12.0	47.1
NV	25.9	11.0	42.5
NH	24.0	11.5	47.9
NJ	26.3	13.0	49.4
NM	26.9	13.0	48.3
NY	25.8	13.0	50.4
NC	20.6	8.0	38.8
ND	27.0	14.0	51.9
OH	26.0	13.0	50.0
OK	26.1	13.0	49.8
OR	20.6	8.0	38.8
PA	26.8	14.0	52.2
RI	26.6	14.0	52.6
SC	26.3	13.0	49.4
SD	26.8	13.0	48.5
TN	26.1	13.0	49.8
TX	28.7	16.0	55.7
UT	26.2	12.0	45.8
VT	27.4	15.0	54.7
VA	24.5	11.0	44.9
WA	28.5	14.0	49.1
WV	26.2	13.0	49.6
WI	25.8	13.0	50.4
WY	25.6	12.0	46.9
Average (median) for all states	26.1	13.0	48.6

Note: Prices do not include municipal cigarette taxes.

Table 13 — 1961
Cigarette Taxes as a Percentage of Retail Price
(As of November 1, 1961)

State	Weighted Average Price Per Package	State and Federal Cigarette Taxes Per Package	Taxes as a Percentage of Average Retail Price
AL	27.6¢	14.0¢	50.7%
AK	33.1	16.0	48.3
AZ	23.7	10.0	42.2
AR	27.2	14.0	51.5
CA	25.0	11.0	44.0
CO	21.2	8.0	37.7
CT	26.6	13.0	48.9
DE	27.2	13.0	47.8
DC	23.5	10.0	42.6
FL	26.6	13.0	48.9
GA	27.3	13.0	47.6
HI	27.0	11.9	44.1
ID	27.4	14.0	51.1
IL	26.0	12.0	46.2
IN	24.2	11.0	45.5
IA	26.5	12.0	45.3
KS	25.2	12.0	47.6
KY	24.2	10.5	43.4
LA	30.2	16.0	53.0
ME	26.7	14.0	52.4
MD	27.7	14.0	50.5
MA	28.0	14.0	50.0
MI	27.1	13.0	48.0
MN	28.7	15.0	52.3
MS	27.4	14.0	51.1
MO	25.6	12.0	46.9
MT	30.7	16.0	52.1
NE	25.8	12.0	46.5
NV	28.9	15.0	51.9
NH	24.3	11.5	47.3
NJ	28.6	15.0	52.4
NM	30.0	16.0	53.3
NY	26.4	13.0	49.2
NC	21.6	8.0	37.0
ND	26.9	14.0	52.0
OH	26.1	13.0	49.8
OK	28.6	15.0	52.4
OR	20.8	8.0	38.5
PA	26.9	14.0	52.0
RI	27.1	14.0	51.7
SC	27.1	13.0	48.0
SD	27.4	13.0	47.4
TN	26.2	13.0	49.6
TX	29.7	16.0	53.9
UT	26.7	12.0	44.9
VT	28.1	15.0	53.4
VA	24.8	11.0	44.4
WA	30.1	15.0	49.8
WV	27.8	14.0	50.4
WI	26.6	14.0	52.6
WY	25.9	12.0	46.3
Average (median) for all states	26.9	13.0	48.3

Note: Prices do not include municipal cigarette taxes.

Table 13 — 1962
Cigarette Taxes as a Percentage of Retail Price
(As of November 1, 1962)

State	Weighted Average Price Per Package	State and Federal Cigarette Taxes Per Package	Taxes as a Percentage of Average Retail Price
AL	28.6¢	14.0¢	49.0%
AK	33.6	16.0	47.6
AZ	23.9	10.0	41.8
AR	27.0	14.0	51.9
CA	25.3	11.0	43.5
CO	21.5	8.0	37.2
CT	26.8	13.0	48.5
DE	26.8	13.0	48.5
DC	23.4	10.0	42.7
FL	26.3	13.0	49.4
GA	26.9	13.0	48.3
HI	26.0	11.9	45.8
ID	28.0	14.0	50.0
IL	25.4	12.0	47.2
IN	24.4	11.0	45.1
IA	26.4	12.0	45.5
KS	25.8	12.0	46.5
KY	24.1	10.5	43.6
LA	30.1	16.0	53.2
ME	26.7	14.0	52.4
MD	28.2	14.0	49.6
MA	28.0	14.0	50.0
MI	28.8	15.0	52.1
MN	28.7	15.0	52.3
MS	30.5	16.0	52.5
MO	25.8	12.0	46.5
MT	30.5	16.0	52.5
NE	25.8	12.0	46.5
NV	29.9	15.0	50.2
NH	24.2	11.5	47.5
NJ	28.8	15.0	52.1
NM	30.1	16.0	53.2
NY	26.2	13.0	49.6
NC	21.4	8.0	37.4
ND	27.1	14.0	51.7
OH	26.3	13.0	49.4
OK	28.4	15.0	52.8
OR	20.5	8.0	39.0
PA	26.8	14.0	52.2
RI	27.0	14.0	51.9
SC	27.3	13.0	47.6
SD	26.6	13.0	48.9
TN	26.1	13.0	49.8
TX	29.5	16.0	54.2
UT	24.9	12.0	48.2
VT	28.2	15.0	53.2
VA	24.7	11.0	44.5
WA	30.1	15.0	49.8
WV	27.7	14.0	50.5
WI	27.6	14.0	50.7
WY	26.2	12.0	45.8
Average (median) for all states	26.8	13.0	49.4

Note: Prices do not include municipal cigarette taxes.

Table 13 — 1963
Cigarette Taxes as a Percentage of Retail Price
(As of November 1, 1963)

State	Weighted Average Price Per Package	State and Federal Cigarette Taxes Per Package	Taxes as a Percentage of Average Retail Price
AL	29.8¢	14.0¢	47.0%
AK	33.8	16.0	47.3
AZ	24.0	10.0	41.7
AR	27.3	14.0	51.3
CA	25.5	11.0	43.1
CO	21.2	8.0	37.7
CT	27.8	14.0	50.4
DE	27.1	13.0	48.0
DC	23.9	10.0	41.8
FL	29.7	16.0	53.9
GA	27.5	13.0	47.3
HI	26.7	11.9	45.7
ID	29.4	15.0	51.0
IL	25.6	12.0	46.9
IN	26.0	12.0	46.2
IA	27.9	13.0	46.6
KS	25.6	12.0	46.9
KY	25.0	10.5	42.0
LA	30.1	16.0	53.2
ME	26.8	14.0	52.2
MD	28.5	14.0	49.1
MA	28.4	14.0	49.3
MI	29.3	15.0	51.2
MN	30.1	16.0	53.2
MS	30.4	16.0	52.6
MO	25.7	12.0	46.7
MT	30.8	16.0	51.9
NE	27.5	14.0	50.9
NV	29.5	15.0	50.8
NH	24.7	11.5	46.6
NJ	30.0	16.0	53.3
NM	30.2	16.0	53.0
NY	26.9	13.0	48.3
NC	21.7	8.0	36.9
ND	28.5	15.0	52.6
OH	26.4	13.0	49.2
OK	28.8	15.0	52.1
OR	21.0	8.0	38.1
PA	29.7	16.0	53.9
RI	27.3	14.0	51.3
SC	26.5	13.0	49.1
SD	28.5	14.0	49.1
TN	29.0	15.0	51.7
TX	29.7	16.0	53.9
UT	29.4	16.0	54.4
VT	29.3	16.0	54.6
VA	25.2	11.0	43.7
WA	29.9	15.0	50.2
WV	28.0	14.0	50.0
WI	29.5	16.0	54.2
WY	26.2	12.0	45.8
Average (median) for all states	27.9	14.0	49.3

Note: Prices do not include municipal cigarette taxes.

Table 13 — 1964
Cigarette Taxes as a Percentage of Retail Price
(As of November 1, 1964)

State	Weighted Average Price Per Package	State and Federal Cigarette Taxes Per Package	Taxes as a Percentage of Average Retail Price
AL	29.8¢	14.0¢	47.0%
AK	32.9	16.0	48.6
AZ	24.2	10.0	41.3
AR	27.2	14.0	51.5
CA	25.3	11.0	43.5
CO	24.7	11.0	44.5
CT	28.1	14.0	49.8
DE	27.2	13.0	47.8
DC	24.1	10.0	41.5
FL	29.7	16.0	53.9
GA	30.9	16.0	51.8
HI	26.5	11.9	44.9
ID	29.1	15.0	51.5
IL	26.2	12.0	45.8
IN	26.0	12.0	46.2
IA	28.1	13.0	46.3
KS	28.1	14.0	49.8
KY	24.5	10.5	42.9
LA	30.3	16.0	52.8
ME	27.2	14.0	51.5
MD	27.9	14.0	50.2
MA	28.4	14.0	49.3
MI	28.7	15.0	52.3
MN	30.2	16.0	53.0
MS	31.4	17.0	54.1
MO	26.1	12.0	46.0
MT	31.0	16.0	51.6
NE	27.6	14.0	50.7
NV	29.7	15.0	50.5
NH	24.7	11.5	46.6
NJ	30.0	16.0	53.3
NM	30.2	16.0	53.0
NY	26.5	13.0	49.1
NC	21.4	8.0	37.4
ND	28.6	15.0	52.4
OH	26.4	13.0	49.2
OK	28.8	15.0	52.1
OR	20.9	8.0	38.3
PA	29.8	16.0	53.7
RI	29.8	16.0	53.7
SC	26.2	13.0	49.6
SD	28.3	14.0	49.5
TN	28.9	15.0	51.9
TX	29.5	16.0	54.2
UT	29.7	16.0	53.9
VT	29.4	16.0	54.4
VA	25.1	11.0	43.8
WA	30.0	15.0	50.0
WV	28.2	14.0	49.6
WI	29.8	16.0	53.7
WY	26.1	12.0	46.0
Average (median) for all states	28.2	14.0	49.8

Note: Prices do not include municipal cigarette taxes.

Table 13 — 1965
Cigarette Taxes as a Percentage of Retail Price
(As of November 1, 1965)

State	Weighted Average Price Per Package	State and Federal Cigarette Taxes Per Package	Taxes as a Percentage of Average Retail Price
AL	31.5¢*	15.0¢	47.6%
AK	34.4	16.0	46.5
AZ	29.6	14.5	49.0
AR	30.3	16.0	52.8
CA	25.5*	11.0	43.1
CO	27.1*	13.0	48.0
CT	30.1	16.0	53.2
DE	31.0	15.0	48.4
DC	24.1	10.0	41.5
FL	30.0	16.0	53.3
GA	30.6	16.0	52.3
HI	31.3	16.0	51.1
ID	29.8	15.0	50.3
IL	30.0	15.0	50.0
IN	28.8	14.0	48.6
IA	31.6	16.0	50.6
KS	30.5	16.0	52.5
KY	24.7	10.5	42.5
LA	30.0	16.0	53.3
ME	29.6	16.0	54.1
MD	28.2	14.0	49.6
MA	31.0	16.0	51.6
MI	29.2	15.0	51.4
MN	30.3	16.0	52.8
MS	31.8	17.0	53.5
MO	26.2*	12.0	45.8
MT	30.9	16.0	51.8
NE	29.6	16.0	54.1
NV	29.9	15.0	50.2
NH	25.9	12.5	48.3
NJ	30.1*	16.0	53.2
NM	30.4*	16.0	52.6
NY	34.6*	18.0	52.0
NC	21.7	8.0	36.9
ND	30.2	16.0	53.0
OH	26.3	13.0	49.4
OK	30.4	16.0	52.6
OR	21.9	8.0	36.5
PA	29.8	16.0	53.7
RI	30.0	16.0	53.3
SC	26.2	13.0	49.6
SD	30.5	16.0	52.5
TN	29.5*	15.0	50.8
TX	33.8	19.0	56.2
UT	30.8	16.0	51.9
VT	32.5	18.0	55.4
VA	24.7*	11.0	44.5
WA	34.7	19.0	54.8
WV	28.4	14.0	49.3
WI	32.1	18.0	56.1
WY	26.5	12.0	45.3
Average (median) for all states	30.0	16.0	51.4

*Average prices shown do not include all cigarette taxes that are imposed by one or more municipalities in the nine states identified.

Table 13 — 1966
Cigarette Taxes as a Percentage of Retail Price
(As of November 1, 1966)

State	Weighted Average Price Per Package	State and Federal Cigarette Taxes Per Package	Taxes as a Percentage of Average Retail Price
AL	31.6¢*	15.0¢	47.5%
AK	35.7	16.0	44.8
AZ	29.2	14.5	49.7
AR	30.4	16.0	52.6
CA	26.0*	11.0	42.3
CO	28.2*	13.0	46.1
CT	31.1	16.0	51.4
DE	30.7	15.0	48.9
DC	26.6	11.0	41.4
FL	30.2	16.0	53.0
GA	31.5	16.0	50.8
HI	31.1	16.0	51.4
ID	30.1	15.0	49.8
IL	30.1	15.0	49.8
IN	29.1	14.0	48.1
IA	32.0	16.0	50.0
KS	31.0	16.0	51.6
KY	25.0	10.5	42.0
LA	31.5	16.0	50.8
ME	30.3	16.0	52.8
MD	29.4	14.0	47.6
MA	33.6	18.0	53.6
MI	30.0	15.0	50.0
MN	30.9	16.0	51.8
MS	31.6	17.0	53.8
MO	27.5*	12.0	43.6
MT	31.3	16.0	51.1
NE	31.4	16.0	51.0
NV	30.2	15.0	49.7
NH	26.5	12.5	47.2
NJ	34.2*	19.0	55.6
NM	31.5*	16.0	50.8
NY	34.7*	18.0	51.9
NC	22.4	8.0	35.7
ND	30.5	16.0	52.5
OH	27.0	13.0	48.1
OK	30.7	16.0	52.1
OR	27.5	12.0	43.6
PA	30.1	16.0	53.2
RI	31.0	16.0	51.6
SC	27.3	13.0	47.6
SD	31.3	16.0	51.1
TN	29.6*	15.0	50.7
TX	34.4	19.0	55.2
UT	31.5	16.0	50.8
VT	31.8	18.0	56.6
VA	26.3*	10.5	39.9
WA	35.0	19.0	54.3
WV	29.5	14.0	47.5
WI	32.8	18.0	54.9
WY	27.4	12.0	43.8
Average (median) for all states	30.5	16.0	50.8

*Average prices shown do not include all cigarette taxes that are imposed by one or more municipalities in the nine states identified.

Table 13 — 1967
Cigarette Taxes as a Percentage of Retail Price
(As of November 1, 1967)

State	Weighted Average Price Per Package	State and Federal Cigarette Taxes Per Package	Taxes as a Percentage of Average Retail Price
AL	35.6¢*	18.0¢	50.6%
AK	37.5	16.0	42.7
AZ	31.3	14.5	46.3
AR	30.9	16.0	51.8
CA	35.4	18.0	50.8
CO	28.1*	13.0	46.3
CT	31.3	16.0	51.1
DE	32.0	15.0	46.9
DC	26.7	11.0	41.2
FL	32.0	16.0	50.0
GA	33.3	16.0	48.0
HI	32.8	16.0	48.8
ID	32.0	15.0	46.9
IL	35.6	17.0	47.8
IN	29.8	14.0	47.0
IA	36.3	18.0	49.6
KS	32.4	16.0	49.4
KY	26.3	10.5	39.9
LA	32.5	16.0	49.2
ME	32.0	18.0	56.3
MD	30.9	14.0	45.3
MA	35.1	18.0	51.3
MI	32.0	15.0	46.9
MN	32.7	16.0	48.9
MS	33.9	17.0	50.1
MO	29.2*	12.0	41.1
MT	32.4	16.0	49.4
NE	33.2	16.0	48.2
NV	32.8	15.0	45.7
NH	29.9	15.0	50.2
NJ	34.5*	19.0	55.1
NM	33.7*	16.0	47.5
NY	34.5*	18.0	52.2
NC	23.6	8.0	33.9
ND	32.3	16.0	49.5
OH	30.8	15.0	48.7
OK	31.2	16.0	51.3
OR	27.6	12.0	43.5
PA	36.4	21.0	57.7
RI	32.1	16.0	49.8
SC	29.5	13.0	44.1
SD	32.7	16.0	48.9
TN	32.6*	16.0	49.1
TX	34.9	19.0	54.4
UT	32.3	16.0	49.5
VT	33.9	18.0	53.1
VA	27.1*	10.5	38.7
WA	37.1	19.0	51.2
WV	31.3	14.0	44.7
WI	33.6	18.0	53.6
WY	32.5	16.0	49.2
Average (median) for all states	32.3	16.0	49.2

*Average prices shown do not include all cigarette taxes that are imposed by one or more municipalities in the eight states identified.

Table 13 — 1968
Cigarette Taxes as a Percentage of Retail Price
(As of November 1, 1968)

State	Weighted Average Price Per Package	State and Federal Cigarette Taxes Per Package	Taxes as a Percentage of Average Retail Price
AL	36.6¢*	18.0¢	49.2%
AK	37.6	16.0	42.6
AZ	36.1	18.0	49.9
AR	30.9	16.0	51.8
CA	36.6	18.0	49.2
CO	28.3*	13.0	45.9
CT	32.2	16.0	49.7
DE	32.2	15.0	46.6
DC	27.2	11.0	40.4
FL	41.3	23.0	55.7
GA	34.2	16.0	46.8
HI	32.8	16.0	48.8
ID	31.9	15.0	47.0
IL	35.2	17.0	48.3
IN	29.7	14.0	47.1
IA	36.0	18.0	50.0
KS	32.6	16.0	49.1
KY	27.0	10.5	38.9
LA	33.3	16.0	48.0
ME	33.4	18.0	53.9
MD	30.7	14.0	45.6
MA	35.0	18.0	51.4
MI	31.9	15.0	47.0
MN	32.8	16.0	48.8
MS	34.8	17.0	48.9
MO	29.9*	12.0	40.1
MT	32.6	16.0	49.1
NE	32.9	16.0	48.6
NV	33.3	15.0	45.0
NH	29.9	15.0	50.2
NJ	38.6*	22.0	57.0
NM	37.9*	20.0	52.8
NY	38.6*	20.0	51.8
NC	23.8	8.0	33.6
ND	32.3	16.0	49.5
OH	31.5	15.0	47.6
OK	36.9	21.0	56.9
OR	26.8	12.0	44.8
PA	36.5	21.0	57.5
RI	38.4	21.0	54.7
SC	29.0	13.0	44.8
SD	32.4	16.0	49.4
TN	32.8*	16.0	48.8
TX	34.4	19.0	55.2
UT	33.3	16.0	48.0
VT	34.2	18.0	52.6
VA	28.3*	10.5	37.1
WA	37.6	19.0	50.5
WV	32.1	15.0	46.7
WI	33.6	18.0	53.6
WY	32.6	16.0	49.1
Average (median) for all states	32.8	16.0	48.9

*Average prices shown do not include all cigarette taxes that are imposed by one or more municipalities in the eight states identified.

Table 13 — 1969
Cigarette Taxes as a Percentage of Retail Price
(As of November 1, 1969)

State	Weighted Average Price Per Package	State and Federal Cigarette Taxes Per Package	Taxes as a Percentage of Average Retail Price
AL	39.6¢*	20.0¢	50.5%
AK	40.0	16.0	40.0
AZ	37.1	18.0	48.5
AR	36.7	20.25	55.2
CA	38.8	18.0	46.4
CO	29.4*	13.0	44.2
CT	42.2	24.0	56.9
DE	39.0	19.0	48.7
DC	28.5	11.0	38.6
FL	43.5	23.0	52.9
GA	34.3	16.0	46.6
HI	36.7	16.0	43.6
ID	33.8	15.0	44.4
IL	41.4	20.0	48.3
IN	30.6	14.0	45.8
IA	37.7	18.0	47.7
KS	34.2	16.0	46.8
KY	28.3	10.5	37.1
LA	34.3	16.0	46.6
ME	38.0	20.0	52.6
MD	32.6	14.0	42.9
MA	39.6	20.0	50.5
MI	33.7	15.0	44.5
MN	39.1	21.0	53.7
MS	36.2	17.0	47.0
MO	36.0*	17.0	47.2
MT	34.0	16.0	47.1
NE	33.9	16.0	47.2
NV	38.9	18.0	46.3
NH	31.4	15.0	47.8
NJ	41.0*	22.0	53.7
NM	39.7*	20.0	50.4
NY	40.7*	20.0	49.1
NC	27.3	10.0	36.6
ND	37.3	19.0	50.9
OH	36.6	18.0	49.2
OK	38.4	21.0	54.7
OR	28.4	12.0	42.3
PA	38.4	21.0	54.7
RI	39.3	21.0	53.4
SC	32.5	14.0	43.1
SD	38.4	20.0	52.1
TN	39.9*	21.0	52.6
TX	40.4	23.5	58.2
UT	34.6	16.0	46.2
VT	37.7	20.0	53.1
VA	28.8*	10.5	36.5
WA	38.7	19.0	49.1
WV	33.7	15.0	44.5
WI	38.5	22.0	57.1
WY	34.1	16.0	46.9
Average (median) for all states	37.1	18.0	47.7

*Average prices shown do not include all cigarette taxes that are imposed by one or more municipalities in the eight states identified.

Table 13 — 1970
Cigarette Taxes as a Percentage of Retail Price
(As of November 1, 1970)

State	Weighted Average Price Per Package	State and Federal Cigarette Taxes Per Package	Taxes as a Percentage of Average Retail Price
AL	42.7¢*	20.0¢	46.8%
AK	41.8	16.0	38.3
AZ	38.5*	18.0	46.7
AR	38.8	20.75	53.5
CA	39.7	18.0	45.3
CO	31.1*	13.0	41.8
CT	45.5	24.0	52.7
DE	41.3	19.0	46.0
DC	32.6	12.0	36.8
FL	43.8	23.0	52.5
GA	35.8	16.0	44.7
HI	36.7	17.0	46.3
ID	33.6	15.0	44.6
IL	41.4	20.0	48.3
IN	32.2	14.0	43.5
IA	38.5	18.0	46.8
KS	38.9	19.0	48.8
KY	30.1	11.0	36.5
LA	39.3	19.0	48.3
ME	38.8	20.0	51.5
MD	34.2	14.0	40.9
MA	41.0	20.0	48.8
MI	39.2	19.0	48.5
MN	40.1	21.0	52.4
MS	37.5	17.0	45.3
MO	36.8*	17.0	46.2
MT	34.7	16.0	46.1
NE	34.7	16.0	46.1
NV	44.0	18.0	40.9
NH	34.1	16.5	48.4
NJ	41.7*	22.0	52.8
NM	41.7*	20.0	48.0
NY	41.7*	20.0	48.0
NC	29.4	10.0	34.0
ND	38.9	19.0	48.8
OH	38.1	18.0	47.2
OK	39.8	21.0	52.8
OR	29.0	12.0	41.4
PA	44.7	26.0	58.2
RI	40.2	21.0	52.2
SC	34.3	14.0	40.8
SD	38.5	20.0	51.9
TN	41.6*	21.0	50.5
TX	42.0	23.5	56.0
UT	36.6	16.0	43.7
VT	39.5	20.0	50.6
VA	30.2*	10.5	34.8
WA	40.3	19.0	47.1
WV	41.6	20.0	48.1
WI	40.2	22.0	54.7
WY	34.4	16.0	46.5
Average (median) for all states	38.9	19.0	46.8

*Average prices shown do not include all cigarette taxes that are imposed by one or more municipalities in the nine states identified.

Table 13 — 1971
Cigarette Taxes as a Percentage of Retail Price
(As of November 1, 1971)

State	Weighted Average Price Per Package	State and Federal Cigarette Taxes Per Package	Taxes as a Percentage of Average Retail Price
AL	42.3¢*	20.0¢	47.3%
AK	42.1	16.0	38.0
AZ	38.0*	18.0	47.4
AR	44.1	25.75	58.4
CA	39.9	18.0	45.1
CO	31.2*	13.0	41.7
CT	51.3	29.0	56.5
DE	44.7	22.0	49.2
DC	33.7	12.0	35.6
FL	46.8	25.0	53.4
GA	40.9	20.0	48.9
HI	36.7	17.0	46.3
ID	33.7	15.0	44.5
IL	41.9	20.0	47.7
IN	32.5	14.0	43.1
IA	41.9	21.0	50.1
KS	38.8	19.0	49.0
KY	30.6	11.0	35.9
LA	40.0	19.0	47.5
ME	41.5	22.0	53.0
MD	34.3	14.0	40.8
MA	46.0	24.0	52.2
MI	40.0	19.0	47.5
MN	45.2	26.0	57.5
MS	37.4	17.0	45.5
MO	37.7*	17.0	45.1
MT	40.1	20.0	49.9
NE	41.1	21.0	51.1
NV	40.6	18.0	44.3
NH	36.1	18.5	51.2
NJ	42.1*	22.0	52.3
NM	42.1*	20.0	47.5
NY	42.7*	20.0	46.8
NC	28.7	10.0	34.8
ND	38.9	19.0	48.8
OH	38.4	18.0	46.9
OK	39.8	21.0	52.8
OR	30.5	12.0	39.3
PA	44.7	26.0	58.2
RI	41.6	21.0	50.5
SC	34.1	14.0	41.1
SD	39.1	20.0	51.2
TN	41.6*	21.0	50.5
TX	46.9	26.5	56.5
UT	37.2	16.0	43.0
VT	40.0	20.0	50.0
VA	29.9*	10.5	35.1
WA	46.1	24.0	52.1
WV	41.3	20.0	48.4
WI	40.3	22.0	54.6
WY	34.4	16.0	46.5
Average (median) for all states	40.0	20.0	47.7

*Average prices shown do not include all cigarette taxes that are imposed by one or more municipalities in the nine states identified.

Table 13 — 1972
Cigarette Taxes as a Percentage of Retail Price
(As of November 1, 1972)

State	Weighted Average Price Per Package	State and Federal Cigarette Taxes Per Package	Taxes as a Percentage of Average Retail Price
AL	42.1¢*	20.0¢	47.5%
AK	42.0	16.0	38.1
AZ	38.7*	18.0	46.5
AR	45.1	25.75	57.1
CA	39.9	18.0	45.1
CO	32.7*	13.0	39.8
CT	50.6	29.0	57.3
DE	44.0	22.0	50.0
DC	34.5	12.0	34.8
FL	47.4	25.0	52.7
GA	42.4	20.0	47.2
HI	37.7	18.0	47.7
ID	36.3	17.1	47.1
IL	41.0*	20.0	48.8
IN	32.9	14.0	42.6
IA	41.9	21.0	50.1
KS	39.3	19.0	48.3
KY	30.6	11.0	35.9
LA	39.9	19.0	47.6
ME	41.0	22.0	53.7
MD	35.3	14.0	39.7
MA	46.0	24.0	52.2
MI	40.2	19.0	47.3
MN	45.6	26.0	57.0
MS	37.3	17.0	45.6
MO	37.7*	17.0	45.1
MT	40.9	20.0	48.9
NE	41.2	21.0	51.0
NV	40.3	18.0	44.7
NH	36.9	19.0	51.5
NJ	48.9*	27.0	55.2
NM	41.8*	20.0	47.8
NY	45.8*	23.0	50.2
NC	28.9	10.0	34.6
ND	39.4	19.0	48.2
OH	42.0	23.0	54.8
OK	40.4	21.0	52.0
OR	35.1	17.0	48.4
PA	44.9	26.0	57.9
RI	40.6	21.0	51.7
SC	33.5	14.0	41.8
SD	39.6	20.0	50.5
TN	40.8*	21.0	51.5
TX	46.4	26.5	57.1
UT	36.5	16.0	43.8
VT	39.8	20.0	50.3
VA	30.1*	10.5	34.9
WA	45.9	24.0	52.3
WV	39.9	20.0	50.1
WI	42.6	24.0	56.3
WY	34.4	16.0	46.5
Average (median) for all states	40.3	20.0	48.4

*Average prices shown do not include all cigarette taxes that are imposed by one or more municipalities in the 10 states identified.

Table 13 — 1973
Cigarette Taxes as a Percentage of Retail Price
(As of November 1, 1973)

State	Weighted Average Price Per Package	State and Federal Cigarette Taxes Per Package	Taxes as a Percentage of Average Retail Price
AL	43.1¢*	20.0¢	46.4%
AK	43.8	16.0	36.5
AZ	39.2	18.0	45.9
AR	45.5	25.75	56.6
CA	41.9	18.0	43.0
CO	38.1	18.0	47.2
CT	52.5	29.0	55.2
DE	44.2	22.0	49.8
DC	36.0	14.0	38.9
FL	48.1	25.0	52.0
GA	42.4	20.0	47.2
HI	40.7	18.0	44.2
ID	38.0	17.1	45.0
IL	41.9*	20.0	47.7
IN	34.5	14.0	40.6
IA	43.2	21.0	48.6
KS	40.2	19.0	47.3
KY	31.5	11.0	34.9
LA	41.6	19.0	45.7
ME	41.8	22.0	52.6
MD	35.8	14.0	39.1
MA	46.3	24.0	51.8
MI	41.1	19.0	46.2
MN	47.0	26.0	55.3
MS	41.4	19.0	45.9
MO	38.0*	17.0	44.7
MT	41.8	20.0	47.9
NE	42.0	21.0	50.0
NV	41.9	18.0	43.0
NH	37.9	19.0	50.1
NJ	50.2*	27.0	53.8
NM	43.7*	20.0	45.8
NY	47.4*	23.0	48.5
NC	30.1	10.0	33.2
ND	39.9	19.0	47.6
OH	42.9	23.0	53.6
OK	41.0	21.0	51.2
OR	36.6	17.0	46.5
PA	46.6	26.0	55.8
RI	41.3	21.0	50.9
SC	35.2	14.0	39.8
SD	40.4	20.0	49.5
TN	42.5*	21.0	49.4
TX	47.5	26.5	55.8
UT	37.8	16.0	42.3
VT	41.3	20.0	48.4
VA	31.3*	10.5	33.6
WA	46.9	24.0	51.2
WV	42.0	20.0	47.6
WI	43.9	24.0	54.7
WY	35.8	16.0	44.7
Average (median) for all states	41.8	20.0	47.6

*Average prices shown do not include all cigarette taxes that are imposed by one or more municipalities in the eight states identified.

Table 13 — 1974
Cigarette Taxes as a Percentage of Retail Price
(As of November 1, 1974)

State	Weighted Average Price Per Package	State and Federal Cigarette Taxes Per Package	Taxes as a Percentage of Average Retail Price
AL	46.6¢*	20.0¢	42.9%
AK	44.9	16.0	35.6
AZ	47.7	21.0	44.0
AR	48.6	25.75	53.0
CA	45.0	18.0	40.0
CO	41.7	18.0	43.2
CT	54.5	29.0	53.2
DE	45.9	22.0	47.9
DC	39.4	14.0	35.5
FL	51.7	25.0	48.4
GA	44.5	20.0	44.9
HI	41.3	18.0	43.6
ID	40.3	17.1	42.4
IL	45.2*	20.0	44.3
IN	36.7	14.0	38.2
IA	45.4	21.0	46.3
KS	42.7	19.0	44.5
KY	33.3	11.0	33.0
LA	44.3	19.0	42.9
ME	46.7	24.0	51.4
MD	39.5	14.0	35.4
MA	49.4	24.0	48.6
MI	44.4	19.0	42.8
MN	49.4	26.0	52.6
MS	43.0	19.0	44.2
MO	43.5*	17.0	39.1
MT	43.7	20.0	45.8
NE	44.6	21.0	47.1
NV	44.5	18.0	40.5
NH	40.8	19.0	46.6
NJ	52.8*	27.0	51.1
NM	46.3*	20.0	43.2
NY	51.5*	23.0	44.7
NC	32.9	10.0	30.4
ND	42.6	19.0	44.6
OH	46.0	23.0	50.0
OK	43.6	21.0	48.2
OR	39.4	17.0	43.2
PA	49.8	26.0	52.2
RI	44.3	21.0	47.4
SC	38.1	14.0	36.8
SD	42.8	20.0	46.7
TN	45.3*	21.0	46.4
TX	50.6	26.5	52.4
UT	40.5	16.0	39.5
VT	41.8	20.0	47.9
VA	33.6*	10.5	31.3
WA	49.0	24.0	49.0
WV	45.2	20.0	44.3
WI	46.6	24.0	51.5
WY	38.6	16.0	41.5
Average (median) for all states	44.5	20.0	44.5

*Average prices shown do not include all cigarette taxes that are imposed by one or more municipalities in the eight states identified.

Table 13 — 1975
Cigarette Taxes as a Percentage of Retail Price
(As of November 1, 1975)

State	Weighted Average Price Per Package	State and Federal Cigarette Taxes Per Package	Taxes as a Percentage of Average Retail Price
AL	50.4¢*	20.0¢	39.7%
AK	48.3	16.0	33.1
AZ	49.1	21.0	42.8
AR	50.9	25.75	50.6
CA	48.3	18.0	37.3
CO	44.8	18.0	40.2
CT	57.6	29.0	50.4
DE	50.1	22.0	43.9
DC	47.8	14.0	29.3
FL	55.9	25.0	44.7
GA	47.9	20.0	41.8
HI	46.6	18.0	38.6
ID	42.5	17.1	40.2
IL	48.4*	20.0	41.3
IN	38.7	14.0	36.2
IA	47.8	21.0	43.9
KS	46.6	19.0	40.8
KY	36.0	11.0	30.6
LA	48.1	19.0	39.5
ME	49.9	24.0	48.1
MD	46.1	18.0	39.1
MA	57.4	29.0	50.5
MI	47.9	19.0	39.7
MN	52.1	26.0	49.9
MS	46.4	19.0	41.0
MO	44.7*	17.0	38.0
MT	45.3	20.0	44.2
NE	46.8	21.0	44.9
NV	44.9	18.0	40.1
NH	43.9	20.0	45.6
NJ	53.6*	27.0	50.4
NM	49.5	20.0	40.4
NY	54.2*	23.0	42.4
NC	35.8	10.0	27.9
ND	45.9	19.0	41.4
OH	48.5	23.0	47.4
OK	46.4	21.0	45.3
OR	42.4	17.0	40.1
PA	52.3	26.0	49.7
RI	52.2	26.0	49.8
SC	41.0	14.0	34.2
SD	45.0	20.0	44.5
TN	48.3*	21.0	43.5
TX	53.3	26.5	49.7
UT	43.4	16.0	36.9
VT	47.1	20.0	42.5
VA	37.9*	10.5	27.7
WA	53.0	24.0	45.3
WV	48.4	20.0	41.3
WI	51.3	24.0	46.8
WY	42.6	16.0	37.6
Average (median) for all states	47.9	20.0	41.4

*Average prices shown do not include all cigarette taxes that are imposed by one or more municipalities in the seven states identified.

Table 13 — 1976
Cigarette Taxes as a Percentage of Retail Price
(As of November 1, 1976)

State	Weighted Average Price Per Package	State and Federal Cigarette Taxes Per Package	Taxes as a Percentage of Average Retail Price
AL	50.1¢*	20.0¢	39.9%
AK	51.5	16.0	31.1
AZ	48.7	21.0	43.1
AR	52.6	25.75	49.0
CA	49.0	18.0	36.7
CO	44.7	18.0	40.3
CT	58.4	29.0	49.7
DE	51.7	22.0	42.6
DC	51.9	21.0	40.5
FL	55.9	25.0	44.7
GA	49.5	20.0	40.4
HI	49.4	19.0	38.5
ID	45.6	17.1	37.5
IL	49.4*	20.0	40.5
IN	40.6	14.0	34.5
IA	49.4	21.0	42.5
KS	48.1	19.0	39.5
KY	36.9	11.0	29.8
LA	48.9	19.0	38.9
ME	50.9	24.0	47.2
MD	49.2	18.0	36.6
MA	57.3	29.0	50.6
MI	48.3	19.0	39.3
MN	53.1	26.0	49.0
MS	48.8	19.0	38.9
MO	45.9*	17.0	37.0
MT	47.6	20.0	42.0
NE	48.1	21.0	43.7
NV	49.3	18.0	36.5
NH	45.0	20.0	44.4
NJ	56.9*	27.0	47.5
NM	51.6	20.0	38.8
NY	53.8*	23.0	42.8
NC	36.6	10.0	27.3
ND	47.4	19.0	40.1
OH	49.8	23.0	46.2
OK	47.9	21.0	43.8
OR	44.4	17.0	38.3
PA	53.3	26.0	48.8
RI	52.3	26.0	49.7
SC	42.2	14.0	33.2
SD	46.4	20.0	43.1
TN	49.6*	21.0	42.3
TX	53.3	26.5	49.7
UT	44.7	16.0	35.8
VT	47.0	20.0	42.6
VA	38.4*	10.5	27.3
WA	53.7	24.0	44.7
WV	48.9	20.0	40.9
WI	52.1	24.0	46.1
WY	43.4	16.0	36.9
Average (median) for all states	49.2	20.0	40.5

*Average prices shown do not include all cigarette taxes that are imposed by one or more municipalities in the seven states identified.

Table 13 — 1977
Cigarette Taxes as a Percentage of Retail Price
(As of November 1, 1977)

State	Weighted Average Price Per Package	State and Federal Cigarette Taxes Per Package	Taxes as a Percentage of Average Retail Price
AL	55.1¢*	20.0¢	36.3%
AK	56.3	16.0	28.4
AZ	53.6	21.0	39.2
AR	56.5	25.75	45.6
CA	58.7	18.0	30.7
CO	57.4	23.0	40.1
CT	61.7	29.0	47.0
DE	58.7	22.0	37.5
DC	59.8	21.0	35.1
FL	66.3	29.0	43.7
GA	54.7	20.0	36.6
HI	56.7	20.0	35.3
ID	51.5	17.1	33.2
IL	54.6*	20.0	36.6
IN	50.0	18.5	37.0
IA	54.6	21.0	38.5
KS	52.6	19.0	36.1
KY	41.4	11.0	26.6
LA	54.2	19.0	35.1
ME	55.0	24.0	43.6
MD	52.1	18.0	34.5
MA	61.8	29.0	46.9
MI	54.0	19.0	35.2
MN	57.9	26.0	44.9
MS	53.6	19.0	35.4
MO	49.9*	17.0	34.1
MT	51.9	20.0	38.5
NE	53.6	21.0	39.2
NV	54.3	18.0	33.1
NH	49.7	20.0	40.2
NJ	61.9*	27.0	43.6
NM	56.0	20.0	35.7
NY	59.5*	23.0	38.7
NC	41.8	10.0	23.9
ND	53.2	19.0	35.7
OH	53.9	23.0	42.7
OK	53.1	21.0	39.5
OR	50.7	17.0	33.5
PA	57.4	26.0	45.3
RI	56.3	26.0	46.2
SC	49.2	15.0	30.5
SD	53.2	20.0	37.6
TN	54.8*	21.0	38.3
TX	59.1	26.5	44.8
UT	49.5	16.0	32.3
VT	52.5	20.0	38.1
VA	42.8*	10.5	24.5
WA	58.6	24.0	41.0
WV	53.9	20.0	37.1
WI	57.1	24.0	42.0
WY	49.8	16.0	32.1
Average (median) for all states	54.3	20.0	37.1

*Average prices shown do not include all cigarette taxes that are imposed by one or more municipalities in the seven states identified.

Table 13 — 1978
Cigarette Taxes as a Percentage of Retail Price
(As of November 1, 1978)

State	Weighted Average Price Per Package	State and Federal Cigarette Taxes Per Package	Taxes as a Percentage of Average Retail Price
AL	56.8¢*	20.0¢	35.2%
AK	57.1	16.0	28.0
AZ	58.6	21.0	35.8
AR	58.4	25.75	44.1
CA	60.1	18.0	30.0
CO	52.8	18.0	34.1
CT	64.4	29.0	45.0
DE	60.0	22.0	36.7
DC	59.3	21.0	35.4
FL	66.5	29.0	43.6
GA	56.6	20.0	35.3
HI	60.5	21.5	35.5
ID	55.4	17.1	30.9
IL	56.8*	20.0	35.2
IN	52.5	18.5	35.2
IA	56.4	21.0	37.2
KS	54.8	19.0	34.7
KY	43.4	11.0	25.3
LA	57.1	19.0	33.3
ME	54.5	24.0	44.0
MD	56.2	18.0	32.0
MA	64.5	29.0	45.0
MI	57.2	19.0	33.2
MN	60.9	26.0	42.7
MS	56.5	19.0	33.6
MO	52.2*	17.0	32.6
MT	53.7	20.0	37.2
NE	55.4	21.0	37.9
NV	57.1	18.0	31.5
NH	53.2	20.0	37.6
NJ	63.5*	27.0	42.5
NM	57.6	20.0	34.7
NY	61.1*	23.0	37.6
NC	43.7	10.0	22.9
ND	55.0	19.0	34.5
OH	56.3	23.0	40.9
OK	55.5	21.0	37.8
OR	51.9	17.0	32.8
PA	60.6	26.0	42.9
RI	58.7	26.0	44.3
SC	50.2	15.0	29.9
SD	54.1	20.0	37.0
TN	57.3*	21.0	36.6
TX	62.2	26.5	42.6
UT	53.7	16.0	29.8
VT	54.8	20.0	36.5
VA	45.8*	10.5	22.9
WA	61.6	24.0	39.0
WV	62.4	25.0	40.1
WI	58.7	24.0	40.9
WY	51.7	16.0	30.9
Average (median) for all states	56.8	20.0	35.5

*Average prices shown do not include all cigarette taxes that are imposed by one or more municipalities in the seven states identified.

Table 13 — 1979
Cigarette Taxes as a Percentage of Retail Price
(As of November 1, 1979)

State	Weighted Average Price Per Package	State and Federal Cigarette Taxes Per Package	Taxes as a Percentage of Average Retail Price
AL	60.6¢*	20.0¢	33.3%
AK	60.9	16.0	26.3
AZ	60.8	21.0	34.5
AR	61.5	25.75	41.9
CA	62.1	18.0	29.0
CO	54.6	18.0	33.0
CT	67.0	29.0	43.3
DE	62.7	22.0	35.1
DC	65.6	21.0	32.0
FL	69.8	29.0	41.6
GA	59.3	20.0	33.7
HI	63.5	22.0	34.7
ID	56.4	17.1	30.3
IL	60.0*	20.0	33.3
IN	53.7	18.5	34.5
IA	58.8	21.0	35.7
KS	58.3	19.0	32.6
KY	46.3	11.0	23.8
LA	60.0	19.0	31.7
ME	59.0	24.0	40.7
MD	58.1	18.0	31.0
MA	68.2	29.0	42.5
MI	60.3	19.0	31.5
MN	63.0	26.0	41.3
MS	59.7	19.0	31.8
MO	57.3*	17.0	29.7
MT	56.7	20.0	35.3
NE	59.5	21.0	35.3
NV	63.1	18.0	28.5
NH	55.3	20.0	36.2
NJ	66.4*	27.0	40.7
NM	62.6	20.0	32.0
NY	64.4*	23.0	35.7
NC	47.3	10.0	21.2
ND	59.6	20.0	33.6
OH	58.7	23.0	39.2
OK	62.9	26.0	41.3
OR	54.0	17.0	31.5
PA	61.3	26.0	42.4
RI	60.0	26.0	43.3
SC	52.3	15.0	28.7
SD	58.8	22.0	37.4
TN	60.3*	21.0	34.8
TX	63.7	26.5	41.6
UT	57.2	18.0	31.5
VT	58.9	20.0	34.0
VA	48.5*	10.5	21.7
WA	63.8	24.0	37.6
WV	64.3	25.0	38.9
WI	61.2	24.0	39.2
WY	55.3	16.0	28.9
Average (median) for all states	60.0	20.0	34.5

*Average prices shown do not include all cigarette taxes that are imposed by one or more municipalities in the seven states identified.

Table 13 — 1980
Cigarette Taxes as a Percentage of Retail Price
(As of November 1, 1980)

State	Weighted Average Price Per Package	State and Federal Cigarette Taxes Per Package	Taxes as a Percentage of Average Retail Price
AL	68.8¢*	24.0¢	34.9%
AK	63.5	16.0	25.2
AZ	63.3	21.0	33.2
AR	64.7	25.75	39.8
CA	66.4	18.0	27.1
CO	58.1	18.0	31.0
CT	80.1	29.0	36.2
DE	66.0	22.0	33.3
DC	69.0	21.0	30.4
FL	72.8	29.0	39.8
GA	62.6	20.0	31.9
HI	67.6	23.0	34.0
ID	59.2	17.1	28.9
IL	63.1*	20.0	31.7
IN	58.3	18.5	31.7
IA	61.4	21.0	34.2
KS	59.8	19.0	31.8
KY	49.4	11.0	22.3
LA	62.6	19.0	30.4
ME	62.9	24.0	38.2
MD	62.8	21.0	33.4
MA	70.8	29.0	41.0
MI	61.8	19.0	30.7
MN	65.8	26.0	39.5
MS	63.0	19.0	30.2
MO	59.9*	17.0	28.4
MT	60.4	20.0	33.1
NE	60.9	21.0	34.5
NV	63.3	18.0	28.4
NH	58.4	20.0	34.2
NJ	68.7*	27.0	39.3
NM	63.0	20.0	31.7
NY	65.9*	23.0	34.9
NC	50.0	10.0	20.0
ND	62.0	20.0	32.3
OH	61.4	23.0	37.5
OK	65.8	26.0	39.5
OR	56.9	17.0	29.9
PA	64.8	26.0	40.1
RI	64.5	26.0	40.3
SC	54.7	15.0	27.4
SD	62.3	22.0	35.3
TN	63.7*	21.0	33.0
TX	66.9	26.5	39.6
UT	62.7	18.0	28.7
VT	61.0	20.0	32.8
VA	51.8*	10.5	20.3
WA	66.6	24.0	36.0
WV	66.2	25.0	37.8
WI	64.9	24.0	37.0
WY	55.9	16.0	28.6
Average (median) for all states	63.0	21.0	33.1

*Average prices shown do not include all cigarette taxes that are imposed by one or more municipalities in the seven states identified.

Table 13 — 1981
Cigarette Taxes as a Percentage of Retail Price
(As of November 1, 1981)

State	Weighted Average Price Per Package	State and Federal Cigarette Taxes Per Package	Taxes as a Percentage of Average Retail Price
AL	73.1¢*	24.0¢	32.8%
AK	72.8	16.0	22.0
AZ	73.3	21.0	28.6
AR	72.1	25.75	35.7
CA	72.8	18.0	24.7
CO	61.4	18.0	29.3
CT	85.6	29.0	33.9
DE	74.1	22.0	29.7
DC	74.8	21.0	28.1
FL	79.0	29.0	36.7
GA	67.8	20.0	29.5
HI	75.5	25.0	33.1
ID	67.6	17.1	25.3
IL	69.6*	20.0	28.7
IN	65.1	18.5	28.4
IA	72.8	26.0	35.7
KS	65.1	19.0	29.2
KY	56.3	11.0	19.5
LA	70.3	19.0	27.0
ME	69.7	24.0	34.4
MD	65.4	21.0	32.1
MA	78.1	29.0	37.1
MI	68.0	19.0	27.9
MN	71.7	26.0	36.3
MS	69.2	19.0	27.5
MO	64.7*	17.0	26.3
MT	65.7	20.0	30.4
NE	69.7	22.0	31.6
NV	71.6	18.0	25.1
NH	67.0	20.0	29.9
NJ	76.2	27.0	35.4
NM	69.4	20.0	28.8
NY	72.5*	23.0	31.7
NC	55.5	10.0	18.0
ND	67.8	20.0	29.5
OH	68.3	23.0	33.7
OK	71.7	26.0	36.3
OR	62.4	17.0	27.2
PA	69.8	26.0	37.2
RI	71.6	26.0	36.3
SC	61.9	15.0	24.2
SD	68.0	23.0	33.8
TN	68.3*	21.0	30.7
TX	73.8	26.5	35.9
UT	68.1	18.0	26.4
VT	66.8	20.0	29.9
VA	56.4*	10.5	18.6
WA	80.3	28.0	34.9
WV	75.1	25.0	33.3
WI	75.0	28.0	37.3
WY	64.3	16.0	24.9
Average (median) for all states	69.7	21.0	29.9

*Average prices shown do not include all cigarette taxes that are imposed by one or more municipalities in the six states identified.

Table 13 — 1982
Cigarette Taxes as a Percentage of Retail Price
(As of November 1, 1982)

State	Weighted Average Price Per Package	State and Federal Cigarette Taxes Per Package	Taxes as a Percentage of Average Retail Price
AL	84.4¢*	24.0¢	38.4%
AK	86.0	16.0	18.6
AZ	80.5	21.0	26.1
AR	82.0	25.75	31.4
CA	84.9	18.0	21.2
CO	73.3	18.0	24.6
CT	95.6	29.0	30.3
DE	82.0	22.0	26.8
DC	86.3	21.0	24.3
FL	90.5	29.0	32.0
GA	78.9	20.0	25.3
HI	90.5	27.5	30.4
ID	76.5	17.1	22.4
IL	80.8*	20.0	24.8
IN	75.7	18.5	24.4
IA	84.0	26.0	31.0
KS	77.0	19.0	24.7
KY	66.4	11.0	16.6
LA	80.7	19.0	23.5
ME	80.8	24.0	29.7
MD	74.9	21.0	28.0
MA	88.7	29.0	32.7
MI	87.7	29.0	33.1
MN	87.3	26.0	29.8
MS	78.6	19.0	24.2
MO	74.8*	21.0	28.1
MT	77.2	20.0	25.9
NE	83.7	26.0	31.1
NV	81.9	18.0	22.0
NH	74.7	20.0	26.8
NJ	92.1	32.0	34.7
NM	79.6	20.0	25.1
NY	83.1*	23.0	27.7
NC	66.0	10.0	15.2
ND	77.9	20.0	25.7
OH	82.5	22.0	26.7
OK	83.9	26.0	31.0
OR	82.0	27.0	32.9
PA	81.7	26.0	31.8
RI	84.0	31.0	36.9
SC	72.4	15.0	20.7
SD	78.8	23.0	29.2
TN	79.1*	21.0	26.5
TX	84.1	26.5	31.5
UT	82.0	20.0	24.2
VT	77.0	20.0	26.0
VA	68.8*	10.5	15.3
WA	93.1	31.0	38.3
WV	88.2	25.0	28.3
WI	92.0	33.0	35.9
WY	71.0	16.0	22.5
Average (median) for all states	81.9	21.0	26.8

*Average prices shown do not include all cigarette taxes that are imposed by one or more municipalities in the six states identified.

Table 13 — 1983
Cigarette Taxes as a Percentage of Retail Price
(As of November 1, 1983)

State	Weighted Average Price Per Package	State and Federal Cigarette Taxes Per Package	Taxes as a Percentage of Average Retail Price
AL	90.8¢*	32.0¢	35.2%
AK	96.2	24.0	24.9
AZ	92.8	29.0	31.3
AR	93.6	37.0	39.5
CA	94.9	26.0	27.4
CO	83.4	31.0	37.2
CT	113.5	42.0	37.0
DE	91.1	30.0	32.9
DC	98.5	29.0	29.4
FL	99.3	37.0	37.3
GA	86.8	28.0	32.3
HI	103.9	39.0	37.5
ID	88.5	25.1	28.4
IL	89.6*	28.0	31.3
IN	85.2	26.5	31.1
IA	93.3	34.0	36.4
KS	91.0	32.0	35.2
KY	75.4	19.0	25.2
LA	90.7	27.0	29.8
ME	93.7	36.0	38.4
MD	84.2	29.0	34.4
MA	101.4	42.0	41.4
MI	97.0	37.0	38.1
MN	99.2	34.0	34.3
MS	89.0	27.0	30.3
MO	84.8*	29.0	34.2
MT	91.3	32.0	35.0
NE	94.8	34.0	35.9
NV	99.8	31.0	31.1
NH	90.5	33.0	36.5
NJ	101.1	41.0	40.6
NM	90.2	28.0	31.0
NY	100.8*	37.0	36.7
NC	75.0	18.0	24.0
ND	94.4	34.0	36.0
OH	89.2	30.0	33.6
OK	93.3	34.0	36.4
OR	96.5	35.0	36.3
PA	97.7	34.0	34.8
RI	94.8	39.0	41.1
SC	81.3	23.0	28.3
SD	89.8	31.0	34.5
TN	88.3*	29.0	32.8
TX	93.8	34.5	36.8
UT	95.3	28.0	29.4
VT	90.6	33.0	36.4
VA	76.0*	18.5	24.3
WA	105.9	39.0	36.8
WV	97.2	33.0	34.0
WI	100.8	41.0	40.7
WY	81.7	24.0	29.4
Average (median) for all states	94.7	31.4	33.2

*Average prices shown do not include all cigarette taxes that are imposed by one or more municipalities in the six states identified.

Table 13 — 1984
Cigarette Taxes as a Percentage of Retail Price
(As of November 1, 1984)

State	Weighted Average Price Per Package	State and Federal Cigarette Taxes Per Package	Taxes as a Percentage of Average Retail Price
AL	99.0¢*	32.5¢	32.8%
AK	102.7	24.0	23.4
AZ	98.8	31.0	31.4
AR	98.5	37.0	37.6
CA	98.0	26.0	26.5
CO	93.1	31.0	33.3
CT	118.6	42.0	35.4
DE	98.7	30.0	30.4
DC	100.4	29.0	28.9
FL	104.2	37.0	35.5
GA	90.7	28.0	30.9
HI	108.0	40.0	37.0
ID	97.6	25.1	25.7
IL	96.7*	28.0	29.0
IN	88.8	26.5	29.8
IA	99.5	34.0	34.2
KS	97.5	32.0	32.8
KY	79.3	19.0	24.0
LA	103.0	32.0	31.1
ME	98.1	36.0	36.7
MD	90.1	29.0	32.2
MA	108.3	42.0	38.8
MI	101.4	37.0	36.5
MN	101.5	34.0	33.5
MS	98.4	27.0	28.0
MO	93.7*	29.0	30.9
MT	95.5	32.0	33.5
NE	95.8	34.0	35.5
NV	109.3	31.0	28.4
NH	89.2	33.0	37.0
NJ	104.7	41.0	39.2
NM	95.5	28.0	28.7
NY	106.2*	37.0	34.8
NC	78.9	18.0	22.8
ND	100.6	34.0	33.8
OH	92.2	30.0	32.5
OK	95.1	34.0	35.8
OR	97.5	35.0	35.9
PA	100.1	34.0	34.0
RI	100.3	39.0	38.9
SC	83.0	23.0	27.7
SD	92.3	31.0	33.6
TN	92.5*	29.0	31.4
TX	102.1	35.5	34.8
UT	104.6	28.0	26.8
VT	95.5	33.0	34.6
VA	83.6*	18.5	22.1
WA	114.4	39.0	84.1
WV	103.2	33.0	32.0
WI	106.8	41.0	38.4
WY	87.4	24.0	27.5
Average (median) for all states	97.8	31.6	32.3

*Average prices shown do not include all cigarette taxes that are imposed by one or more municipalities in the six states identified. Prices do include state sales taxes, where applicable.

Table 13 — 1985
Cigarette Taxes as a Percentage of Retail Price
(As of November 1, 1985)

State	Weighted Average Price Per Package	State and Federal Cigarette Taxes Per Package	Taxes as a Percentage of Average Retail Price
AL	103.0¢*	32.5¢	31.6%
AK	110.0	32.0	29.1
AZ	106.7	31.0	29.1
AR	103.6	37.0	35.7
CA	104.4	26.0	24.9
CO	95.1	31.0	32.6
CT	118.5	42.0	35.4
DE	105.2	30.0	28.5
DC	109.3	29.0	26.5
FL	113.8	37.0	32.5
GA	100.1	28.0	28.0
HI	117.2	43.0	36.7
ID	99.9	25.1	25.1
IL	108.4*	28.0	25.8
IN	93.6	26.5	28.3
IA	104.8	42.0	40.1
KS	103.0	40.0	38.8
KY	85.4	19.0	22.2
LA	105.1	32.0	30.4
ME	112.7	44.0	39.0
MD	93.3	29.0	31.1
MA	115.0	42.0	36.5
MI	106.0	37.0	34.9
MN	116.3	39.0	33.5
MS	106.0	34.0	32.1
MO	101.9*	29.0	28.5
MT	102.0	32.0	31.4
NE	104.0	34.0	32.7
NV	106.6	31.0	29.1
NH	100.0	33.0	33.0
NJ	114.5	41.0	35.8
NM	101.2	28.0	27.7
NY	111.2*	37.0	33.3
NC	83.7	18.0	21.5
ND	104.2	34.0	32.6
OH	98.1	30.0	30.6
OK	104.6	34.0	32.5
OR	104.7	43.0	41.1
PA	104.9	34.0	32.4
RI	101.8	39.4	38.7
SC	88.7	23.0	25.9
SD	108.5	39.0	35.9
TN	98.8*	29.0	29.4
TX	105.5	36.5	34.6
UT	103.5	28.0	27.1
VT	104.9	33.0	31.5
VA	91.3*	18.5	20.3
WA	125.7	39.0	31.0
WV	104.1	33.0	31.7
WI	110.8	41.0	37.0
WY	97.8	24.0	24.5
Average (median) for all states	104.5	32.2	30.8

*Average prices shown do not include all cigarette taxes that are imposed by one or more municipalities in the six states identified. Prices do include state sales taxes, where applicable.

Table 13 — 1986
Cigarette Taxes as a Percentage of Retail Price
(As of November 1, 1986)

State	Weighted Average Price Per Package	State and Federal Cigarette Taxes Per Package	Taxes as a Percentage of Average Retail Price
AL	110.0¢*	32.5¢	29.6%
AK	121.5	32.0	26.3
AZ	113.5	31.0	27.3
AR	113.0	37.0	32.7
CA	103.9	26.0	25.0
CO	108.6	36.0	33.2
CT	122.7	42.0	34.2
DE	111.4	30.0	26.9
DC	112.5	29.0	25.8
FL	120.8	40.0	33.1
GA	103.9	28.0	27.0
HI	124.2	45.0	36.2
ID	107.1	25.1	23.4
IL	116.2*	36.0	31.0
IN	100.1	26.5	26.5
IA	117.1	42.0	35.9
KS	114.5	40.0	34.9
KY	90.5	19.0	21.0
LA	117.8	32.0	27.2
ME	121.2	44.0	36.3
MD	100.3	29.0	28.9
MA	120.4	42.0	34.9
MI	111.4	37.0	33.2
MN	120.1	39.0	32.5
MS	115.8	34.0	29.4
MO	108.5*	29.0	26.7
MT	106.2	32.0	30.1
NE	113.7	39.0	34.3
NV	114.0	31.0	27.2
NH	102.0	33.0	32.4
NJ	119.6	41.0	34.3
NM	110.2	31.0	28.1
NY	117.0*	37.0	31.6
NC	90.6	18.0	19.9
ND	110.3	34.0	30.8
OH	102.2	30.0	29.4
OK	114.4	34.0	29.7
OR	117.1	43.0	36.7
PA	110.0	34.0	30.9
RI	113.5	41.0	36.1
SC	95.3	23.0	24.1
SD	113.7	39.0	34.3
TN	103.5*	29.0	28.0
TX	114.4	36.5	31.9
UT	108.6	28.0	25.8
VT	113.8	33.0	29.0
VA	94.6*	18.5	19.6
WA	134.2	47.0	35.0
WV	112.8	33.0	29.3
WI	116.3	41.0	35.3
WY	102.7	24.0	23.4
Average (median) for all states	110.1	32.9	29.9

*Average prices shown do not include all cigarette taxes that are imposed by one or more municipalities in the six states identified. Prices do include state sales taxes, where applicable.

Table 13 — 1987
Cigarette Taxes as a Percentage of Retail Price
(As of November 1, 1987)

State	Weighted Average Price Per Package	State and Federal Cigarette Taxes Per Package	Taxes as a Percentage of Average Retail Price
AL	114.4¢*	32.5¢	28.5%
AK	125.4	32.0	25.6
AZ	113.5	31.0	27.2
AR	119.9	37.0	30.8
CA	117.4	26.0	22.2
CO	116.0	36.0	31.0
CT	129.7	42.0	32.3
DE	119.3	30.0	25.2
DC	119.0	33.0	27.7
FL	130.5	40.0	30.5
GA	109.2	28.0	25.7
HI	133.8	46.0	34.3
ID	121.9	34.0	27.9
IL	124.1*	36.0	29.0
IN	109.3	32.0	29.4
IA	124.2	42.0	33.9
KS	123.9	40.0	32.3
KY	94.4	19.0	20.2
LA	120.4	32.0	26.7
ME	129.0	44.0	34.1
MD	109.2	29.0	26.6
MA	131.6	42.0	31.8
MI	122.2	37.0	30.3
MN	141.7	54.0	38.0
MS	122.6	34.0	27.6
MO	114.6*	29.0	25.2
MT	115.3	32.0	27.8
NE	123.3	43.0	35.0
NV	129.6	36.0	27.7
NH	113.5	33.0	28.9
NJ	131.8	43.0	32.6
NM	113.7	31.0	27.2
NY	125.9*	37.0	29.4
NC	96.0	18.0	18.8
ND	123.3	43.0	35.0
OH	108.4	34.0	31.5
OK	122.6	39.0	31.7
OR	130.8	43.0	32.8
PA	112.3	34.0	30.4
RI	121.5	41.0	33.6
SC	99.9	23.0	23.0
SD	124.7	39.0	31.2
TN	112.1*	29.0	25.9
TX	128.0	42.0	32.8
UT	122.9	39.0	31.7
VT	123.7	33.0	26.6
VA	102.1*	18.5	18.1
WA	141.4	47.0	33.8
WV	122.2	33.0	27.0
WI	128.6	46.0	35.7
WY	112.9	24.0	21.2
Average (median) for all states	118.9	34.2	28.8

*Average prices shown do not include all cigarette taxes that are imposed by one or more municipalities in the six states identified. Prices do include state sales taxes, where applicable.

Table 13 — 1988
Cigarette Taxes as a Percentage of Retail Price
(As of November 1, 1988)

State	Weighted Average Price Per Package	State and Federal Cigarette Taxes Per Package	Taxes as a Percentage of Average Retail Price
AL	122.3¢*	32.5¢	26.6%
AK	139.4	32.0	23.0
AZ	125.6	31.0	24.3
AR	127.7	37.0	29.0
CA	126.4	26.0	20.6
CO	130.8	36.0	27.5
CT	142.0	42.0	29.6
DE	124.0	30.0	24.2
DC	135.9	33.0	24.3
FL	139.8	40.0	28.6
GA	122.4	28.0	22.9
HI	149.1	49.0	32.9
ID	133.6	34.0	25.4
IL	132.7*	36.0	27.1
IN	119.0	31.5	26.5
IA	145.1	50.0	34.5
KS	136.5	40.0	29.3
KY	103.8	19.0	18.3
LA	130.7	32.0	24.5
ME	144.4	44.0	30.5
MD	120.2	29.0	24.1
MA	148.6	42.0	28.3
MI	133.0	41.0	30.8
MN	152.5	54.0	35.4
MS	125.8	34.0	27.0
MO	118.9*	29.0	24.4
MT	123.0	32.0	26.0
NE	139.3	43.0	30.9
NV	145.6	36.0	24.7
NH	125.9	33.0	26.2
NJ	139.5	43.0	30.8
NM	127.2	31.0	24.4
NY	136.7*	37.0	27.1
NC	107.6	18.0	16.7
ND	135.9	43.0	31.6
OH	120.5	34.0	28.2
OK	133.4	39.0	29.2
OR	145.0	43.0	29.7
PA	122.8	34.0	27.7
RI	134.8	43.0	31.9
SC	111.9	23.0	20.6
SD	130.1	39.0	30.0
TN	121.5*	29.0	23.9
TX	137.0	42.0	30.7
UT	135.6	39.0	28.8
VT	129.7	33.0	25.4
VA	109.4*	18.5	16.9
WA	150.6	47.0	31.2
WV	131.2	33.0	25.2
WI	138.3	46.0	33.3
WY	118.6	24.0	20.2
Average (median) for all states	129.5	34.3	26.5

*Average prices shown do not include all cigarette taxes that are imposed by one or more municipalities in the six states identified. Prices do include state sales taxes, where applicable.

Table 13 — 1989
Cigarette Taxes as a Percentage of Retail Price
(As of November 1, 1989)

State	Weighted Average Price Per Package	State and Federal Cigarette Taxes Per Package	Taxes as a Percentage of Average Retail Price
AL	139.1¢*	32.5¢	23.4%
AK	170.2	45.0	26.4
AZ	130.2	31.0	23.8
AR	141.2	37.0	26.2
CA	163.8	51.0	31.1
CO	149.3	36.0	24.1
CT	171.2	56.0	31.4
DE	140.0	30.0	21.4
DC	145.7	33.0	22.6
FL	150.1	40.0	26.5
GA	132.3	28.0	21.1
HI	165.5	52.0	32.7
ID	141.3	34.0	24.0
IL	147.3*	46.0	31.2
IN	130.8	31.5	24.0
IA	149.6	47.0	31.4
KS	145.8	40.0	27.4
KY	115.6	19.0	16.4
LA	143.4	32.0	22.3
ME	160.1	47.0	29.4
MD	131.5	29.0	22.1
MA	152.4	42.0	27.5
MI	143.9	41.0	28.5
MN	162.3	54.0	33.8
MS	139.9	34.0	24.3
MO	129.1*	29.0	22.4
MT	140.4	34.0	24.2
NE	143.4	43.0	30.0
NV	173.7	51.0	29.3
NH	135.9	37.0	27.2
NJ	149.3	43.0	28.8
NM	133.6	31.0	23.2
NY	167.4*	49.0	29.2
NC	116.4	18.0	15.5
ND	144.3	46.0	31.9
OH	135.4	34.0	25.1
OK	146.1	39.0	26.7
OR	156.9	44.0	28.0
PA	133.7	34.0	25.4
RI	150.9	53.0	35.1
SC	125.2	23.0	18.3
SD	138.9	39.0	28.0
TN	135.0*	29.0	21.5
TX	145.7	42.0	28.8
UT	151.9	39.0	25.7
VT	143.7	33.0	23.1
VA	128.6*	18.5	14.3
WA	167.5	50.0	29.9
WV	142.9	33.0	23.0
WI	151.1	46.0	30.4
WY	129.5	28.0	21.6
Average (median) for all states	144.1	38.0	26.4

*Average prices shown do not include all cigarette taxes that are imposed by one or more municipalities in the six states identified.

Table 13A — 1990
Cigarette Taxes as a Percentage of Retail Price
Generic Brands Not Included In Average Calculation
(As of November 1, 1990)

State	Weighted Average Price Per Package	State and Federal Cigarette Taxes Per Package	Taxes as a Percentage of Average Retail Price
AL	152.1¢*	32.5¢	21.4%
AK	203.1	45.0	22.2
AZ	160.4	34.0	21.2
AR	153.0	37.0	24.2
CA	189.9	51.0	26.9
CO	152.6	36.0	23.6
CT	175.6	56.0	31.9
DE	174.7	35.0	20.0
DC	150.8	33.0	21.9
FL	182.6	49.9	27.3
GA	144.0	28.0	19.4
HI	182.0	56.0	30.8
ID	154.0	34.0	22.1
IL	160.5*	46.0	28.7
IN	142.5	31.5	22.1
IA	163.1	47.0	28.8
KS	152.7	40.0	26.2
KY	128.0	19.0	14.8
LA	155.5	36.0	23.2
ME	165.8	47.0	28.3
MD	147.6	29.0	19.6
MA	171.0	42.0	24.6
MI	151.8	41.0	27.0
MN	182.0	54.0	29.7
MS	149.7	34.0	22.7
MO	141.9*	29.0	20.4
MT	150.8	34.0	22.5
NE	161.4	43.0	26.6
NV	195.9	51.0	26.0
NH	162.1	41.0	25.3
NJ	189.9	56.0	29.5
NM	146.9	31.0	21.1
NY	188.5*	55.0	29.2
NC	133.8	18.0	13.5
ND	168.6	46.0	27.3
OH	146.9	34.0	23.1
OK	157.5	39.0	24.8
OR	169.5	44.0	26.0
PA	150.1	34.0	22.7
RI	176.5	53.0	30.0
SC	136.0	23.0	16.9
SD	159.6	39.0	24.4
TN	146.2*	29.0	19.8
TX	182.5	57.0	31.2
UT	167.1	39.0	23.3
VT	157.7	33.0	20.9
VA	143.4*	18.5	12.9
WA	184.7	50.0	27.1
WV	151.1	33.0	21.8
WI	165.5	46.0	27.8
WY	136.0	28.0	20.6
Average (median) for all states	161.1	39.2	24.3

*Average prices shown do not include all cigarette taxes that are imposed by one or more municipalities in the six states identified. Sales tax not included.

Table 13B — 1990
Cigarette Taxes as a Percentage of Retail Price
Generic Brands Included, In Average Calculation
(As of November 1, 1990)

State	Weighted Average Price Per Package	State and Federal Cigarette Taxes Per Package	Taxes as a Percentage of Average Retail Price
AL	144.4¢*	32.5¢	22.5%
AK	201.7	45.0	22.3
AZ	151.4	34.0	22.5
AR	146.5	37.0	25.3
CA	186.8	51.0	27.3
CO	145.7	36.0	24.7
CT	169.5	56.0	33.0
DE	143.2	35.0	24.4
DC	143.3	33.0	23.0
FL	174.8	49.9	28.5
GA	138.2	28.0	20.3
HI	163.5	56.0	34.3
ID	144.4	34.0	23.5
IL	154.0*	46.0	29.9
IN	135.8	31.5	23.2
IA	155.4	47.0	30.2
KS	145.7	40.0	27.5
KY	120.5	19.0	15.8
LA	149.6	36.0	24.1
ME	158.9	47.0	29.6
MD	141.6	29.0	20.5
MA	163.3	42.0	25.7
MI	144.9	41.0	28.3
MN	173.9	54.0	31.1
MS	142.7	34.0	23.8
MO	132.5*	29.0	21.9
MT	143.6	34.0	23.7
NE	152.2	43.0	28.3
NV	186.3	51.0	27.4
NH	153.9	41.0	26.6
NJ	180.4	56.0	31.0
NM	146.9	31.0	21.1
NY	180.4*	55.0	30.5
NC	126.6	18.0	14.2
ND	159.8	46.0	28.8
OH	139.8	34.0	24.3
OK	149.1	39.0	26.2
OR	160.1	44.0	27.5
PA	144.1	34.0	23.6
RI	170.3	53.0	31.1
SC	129.0	23.0	17.8
SD	150.3	39.0	25.9
TN	137.4*	29.0	21.1
TX	173.6	57.0	32.8
UT	167.1	39.0	23.3
VT	150.1	33.0	22.0
VA	136.5*	18.5	13.6
WA	177.4	50.0	28.2
WV	144.1	33.0	22.9
WI	158.6	46.0	29.0
WY	127.0	28.0	22.0
Average (median) for all states	153.3	39.2	25.6

*Average prices shown do not include all cigarette taxes that are imposed by one or more municipalities in the six states identified. Sales tax not included.

Table 13A — 1991
Cigarette Taxes as a Percentage of Retail Price
Generic Brands Not Included In Average Calculation
(As of November 20, 1991)

State	Weighted Average Price Per Package	State and Federal Cigarette Taxes Per Package	Taxes as a Percentage of Average Retail Price
AL	181.8¢*	36.5¢	20.1%
AK	216.2*	49.0	22.7
AZ	179.2	38.0	21.2
AR	183.7	42.0	22.9
CA	213.1	55.0	25.8
CO	170.4	40.0	23.5
CT	205.5	65.0	31.6
DE	191.9	44.0	22.9
DC	192.3	50.0	26.0
FL	198.8	53.9	27.1
GA	165.8	32.0	19.3
HI	214.6	67.0	31.2
ID	171.5	38.0	22.2
IL	191.1*	50.0	26.2
IN	166.1	35.5	21.4
IA	190.1	56.0	29.5
KS	182.9	44.0	24.1
KY	144.7	23.0	15.9
LA	187.5*	40.0	21.3
ME	201.7	57.0	28.3
MD	168.4	36.0	21.4
MA	187.1	46.0	24.6
MI	186.4	45.0	24.1
MN	212.1	63.0	29.7
MS	169.7	38.0	22.4
MO	165.6*	33.0	19.9
MT	176.7	38.0	21.5
NE	181.7	47.0	25.9
NV	198.1	55.0	27.8
NH	175.5	45.0	25.6
NJ	201.2	60.0	29.8
NM	176.7	35.0	19.8
NY	208.9*	59.0	28.2
NC	153.9	25.0	16.2
ND	183.8	49.0	26.6
OH	171.6*	38.0	22.1
OK	181.5	43.0	23.7
OR	187.8	48.0	25.6
PA	186.3	51.0	27.4
RI	199.6	57.0	28.6
SC	157.7	27.0	17.1
SD	175.1	43.0	24.6
TN	165.7*	33.0	19.9
TX	187.9	61.0	32.5
UT	167.2	46.5	27.8
VT	170.5	38.0	22.3
VA	159.1*	22.5	14.1
WA	201.1	54.0	26.9
WV	160.3	37.0	23.1
WI	178.3	50.0	28.0
WY	156.7	32.0	20.4
Average (median) for all states	182.4	44.5	24.4

*Average prices shown do not include all cigarette taxes that are imposed by one or more municipalities in the nine states identified. Sales tax not included.

Table 13B — 1991
Cigarette Taxes as a Percentage of Retail Price
Generic Brands Included In Average Calculation
(As of November 20, 1991)

State	Weighted Average Price Per Package	State and Federal Cigarette Taxes Per Package	Taxes as a Percentage of Average Retail Price
AL	172.2¢*	36.5¢	21.2%
AK	207.3*	49.0	23.6
AZ	165.7	38.0	22.9
AR	177.3	42.0	23.7
CA	201.9	55.0	27.2
CO	157.5	40.0	25.4
CT	193.5	65.0	33.6
DE	174.7	44.0	25.1
DC	187.4	50.0	26.7
FL	187.0	53.9	28.8
GA	159.5	32.0	20.1
HI	204.9	67.0	32.7
ID	167.2	38.0	22.7
IL	179.8*	50.0	27.8
IN	153.5	35.5	23.1
IA	178.5	56.0	31.4
KS	174.2	44.0	25.3
KY	135.8	23.0	16.9
LA	178.1*	40.0	22.5
ME	187.7	57.0	30.4
MD	159.1	36.0	22.6
MA	175.9	46.0	26.2
MI	176.7	45.0	25.5
MN	197.7	63.0	31.9
MS	160.8	38.0	23.6
MO	153.1*	33.0	21.6
MT	163.5	38.0	23.2
NE	169.5	47.0	27.7
NV	193.8	55.0	28.4
NH	164.4	45.0	27.4
NJ	191.1	60.0	31.4
NM	165.4	35.0	21.2
NY	198.5*	59.0	29.7
NC	145.0	25.0	17.2
ND	168.3	49.0	29.1
OH	159.6*	38.0	23.8
OK	170.6	43.0	25.2
OR	177.2	48.0	27.1
PA	176.2	51.0	28.9
RI	190.0	57.0	30.0
SC	151.9	27.0	17.8
SD	163.0	43.0	26.4
TN	163.9*	33.0	20.1
TX	186.0	61.0	32.8
UT	170.1	46.5	28.1
VT	168.0	38.0	22.6
VA	157.9*	22.5	14.2
WA	199.2	54.0	27.1
WV	158.2	37.0	23.4
WI	176.5	50.0	28.3
WY	155.1	32.0	20.6
Average (median) for all states	173.5	44.5	25.6

*Average prices shown do not include all cigarette taxes that are imposed by one or more municipalities in the nine states identified. Sales tax not included.

Table 13A — 1992
Cigarette Taxes as a Percentage of Retail Price
Generic Brands Not Included In Average Calculation
(As of November 1, 1992)

State	Weighted Average Price Per Package	State and Federal Cigarette Taxes Per Package	Taxes as a Percentage of Average Retail Price
AL	181.8¢*	36.5¢	20.1%
AK	235.9*	49.0	20.8
AZ	203.3	38.0	18.7
AR	200.4	42.0	21.0
CA	225.7	55.0	24.4
CO	189.5	40.0	21.1
CT	222.6	65.0	29.2
DE	207.8	44.0	21.2
DC	232.5	70.0	30.1
FL	210.3	53.9	25.6
GA	181.1	32.0	17.7
HI	241.4	70.0	29.0
ID	177.7	38.0	21.4
IL	204.4*	50.0	24.5
IN	175.8	35.5	20.2
IA	207.6	56.0	27.0
KS	188.9	44.0	23.3
KY	163.3	23.0	14.1
LA	197.2*	40.0	20.3
ME	212.1	57.0	26.9
MD	210.2	56.0	26.6
MA	198.7	46.0	23.2
MI	201.9	45.0	22.3
MN	233.1	68.0	29.2
MS	192.9	38.0	19.7
MO	175.6*	33.0	18.8
MT	198.5	39.26	19.8
NE	199.1	47.0	23.6
NV	213.3	55.0	25.8
NH	195.6	45.0	23.0
NJ	224.8	60.0	26.7
NM	195.5	35.0	17.9
NY	220.2*	59.0	26.8
NC	169.4	25.0	14.8
ND	198.8	49.0	24.6
OH	180.4*	38.0	21.1
OK	199.4	43.0	21.6
OR	214.3	48.0	22.4
PA	197.1	51.0	25.9
RI	215.1	57.0	26.5
SC	180.1	27.0	15.0
SD	198.8	43.0	21.6
TN	186.8*	33.0	17.7
TX	216.7	61.0	28.1
UT	203.7	46.5	22.8
VT	197.6	40.0	20.2
VA	180.4*	22.5	12.5
WA	221.1	54.0	24.4
WV	183.4	37.0	20.2
WI	213.2	58.0	27.2
WY	180.3	32.0	17.7
Average (median) for all states	201.1	45.69	22.7

*Average prices shown do not include all cigarette taxes that are imposed by one or more municipalities in the nine states identified. Sales tax not included.

Table 13B — 1992
Cigarette Taxes as a Percentage of Retail Price
Generic Brands Included In Average Calculation
(As of November 1, 1992)

State	Weighted Average Price Per Package	State and Federal Cigarette Taxes Per Package	Taxes as a Percentage of Average Retail Price
AL	176.2¢*	36.5¢	20.7%
AK	219.1*	49.0	22.4
AZ	183.6	38.0	20.7
AR	179.9	42.0	23.3
CA	205.1	55.0	26.8
CO	168.2	40.0	23.8
CT	202.3	65.0	32.1
DE	187.9	44.0	23.4
DC	212.1	70.0	33.0
FL	193.7	53.9	27.8
GA	167.2	32.0	19.1
HI	226.3	70.0	30.9
ID	171.2	38.0	22.2
IL	187.5*	50.0	26.7
IN	157.5	35.5	22.5
IA	189.7	56.0	29.5
KS	174.2	44.0	25.3
KY	145.4	23.0	15.8
LA	180.5*	40.0	22.2
ME	192.6	57.0	29.6
MD	193.7	56.0	28.9
MA	180.6	46.0	25.5
MI	184.6	45.0	24.4
MN	215.6	68.0	31.5
MS	177.8	38.0	21.4
MO	157.6*	33.0	20.9
MT	179.4	39.2	21.9
NE	177.2	47.0	26.5
NV	196.8	55.0	27.9
NH	181.1	45.0	24.8
NJ	205.4	60.0	29.2
NM	172.2	35.0	20.3
NY	203.8*	59.0	28.9
NC	153.5	25.0	16.3
ND	177.6	49.0	27.6
OH	162.5*	38.0	23.4
OK	182.4	43.0	23.6
OR	191.9	48.0	25.0
PA	183.8	51.0	27.7
RI	197.9	57.0	28.8
SC	164.5	27.0	16.4
SD	180.3	43.0	23.8
TN	170.2*	33.0	19.4
TX	204.6	61.0	29.8
UT	180.1	46.5	25.8
VT	173.8	40.0	23.0
VA	165.7*	22.5	13.6
WA	202.3	54.0	26.7
WV	166.2	37.0	22.3
WI	195.5	58.0	29.7
WY	166.9	32.0	19.2
Average (median) for all states	183.7	45.69	24.9

*Average prices shown do not include all cigarette taxes that are imposed by one or more municipalities in the nine states identified. Sales taxes are not included.

Table 13A — 1993
Cigarette Taxes as a Percentage of Retail Price
Generic Brands Not Included In Average Calculation
(As of November 1, 1993)

State	Weighted Average Price Per Package	State and Federal Cigarette Taxes Per Package	Taxes as a Percentage of Average Retail Price
AL	162.5¢*	40.5¢	24.9%
AK	213.4*	54.0	25.3
AZ	170.2	42.0	24.7
AR	177.6	55.5	31.3
CA	205.9	59.0	28.7
CO	167.3	44.0	26.3
CT	218.0	71.0	32.6
DE	165.3	48.0	29.0
DC	223.2	89.0	39.9
FL	183.2	57.9	31.6
GA	154.3	36.0	23.3
HI	225.5	84.0	37.3
ID	162.3	42.0	25.9
IL	189.5*	68.0	35.9
IN	156.3	39.5	25.3
IA	179.8	60.0	33.4
KS	168.7	48.0	28.5
KY	142.4	27.0	19.0
LA	164.7*	44.0	26.7
ME	188.5	61.0	32.4
MD	184.9	60.0	32.4
MA	202.4	75.0	37.1
MI	172.0	49.0	28.5
MN	203.8	72.0	35.3
MS	166.9	42.0	25.2
MO	152.8*	41.0	26.8
MT	162.5	42.0	25.8
NE	180.3	58.0	32.2
NV	203.0	59.0	29.1
NH	166.6	49.0	29.4
NJ	192.4	64.0	33.3
NM	167.4	45.0	26.9
NY	216.9*	80.0	36.9
NC	146.3	29.0	19.8
ND	189.4	68.0	35.9
OH	159.2*	48.0	30.2
OK	172.8	47.0	27.2
OR	192.0	58.0	30.2
PA	166.2	55.0	33.1
RI	175.2	68.0	38.8
SC	146.1	31.0	21.2
SD	154.8	47.0	30.4
TN	157.0*	37.0	23.6
TX	187.1	65.0	34.7
UT	172.4	50.5	29.3
VT	169.5	44.0	26.0
VA	167.2*	26.5	15.8
WA	234.4	78.0	33.3
WV	160.5	41.0	25.5
WI	187.4	62.0	33.1
WY	157.1	36.0	22.9
Average (median) for all states	179.1	52.9	29.5

*Average prices shown do not include all cigarette taxes that are imposed by one or more municipalities in the nine states identified. Sales tax not included.

Table 13B — 1993
Cigarette Taxes as a Percentage of Retail Price
Generic Brands Included In Average Calculation
(As of November 1, 1993)

State	Weighted Average Price Per Package	State and Federal Cigarette Taxes Per Package	Taxes as a Percentage of Average Retail Price
AL	154.6¢*	40.5¢	26.2%
AK	200.9*	54.0	26.9
AZ	162.1	42.0	25.9
AR	168.1	55.5	33.0
CA	190.3	59.0	31.0
CO	153.2	44.0	28.7
CT	205.6	71.0	34.5
DE	152.5	48.0	31.5
DC	213.1	89.0	41.8
FL	171.6	57.9	33.7
GA	147.8	36.0	24.4
HI	215.1	84.0	39.1
ID	150.5	42.0	27.9
IL	182.1*	68.0	37.3
IN	146.6	39.5	26.9
IA	171.4	60.0	35.0
KS	159.6	48.0	30.1
KY	132.8	27.0	20.3
LA	157.4*	44.0	28.0
ME	178.3	61.0	34.2
MD	173.3	60.0	34.6
MA	190.9	75.0	89.3
MI	163.4	49.0	30.0
MN	196.1	72.0	36.7
MS	156.9	42.0	26.8
MO	146.8*	41.0	27.9
MT	151.3	42.0	27.8
NE	169.6	58.0	34.2
NV	190.3	59.0	31.0
NH	157.8	49.0	31.1
NJ	182.9	64.0	35.0
NM	158.4	45.0	28.4
NY	207.7*	80.0	38.5
NC	135.9	29.0	21.3
ND	180.1	68.0	37.8
OH	151.2*	48.0	31.7
OK	163.4	47.0	28.8
OR	178.4	58.0	32.5
PA	158.1	55.0	34.8
RI	168.9	68.0	40.3
SC	139.1	31.0	22.3
SD	154.4	47.0	30.4
TN	150.3*	37.0	24.6
TX	177.7	65.0	36.6
UT	160.4	50.5	31.5
VT	159.6	44.0	27.6
VA	156.5*	26.5	16.9
WA	219.8	78.0	35.5
WV	150.1	41.0	27.3
WI	178.6	62.0	34.7
WY	147.4	36.0	24.4
Average (median) for all states	169.3	52.9	31.4

*Average prices shown do not include all cigarette taxes that are imposed by one or more municipalities in the nine states identified. Sales taxes are not included.

Table 13A — 1994
Cigarette Taxes as a Percentage of Retail Price
Generic Brands Not Included In Average Calculation
(As of November 1, 1994)

State	Weighted Average Price Per Package	State and Federal Cigarette Taxes Per Package	Taxes as a Percentage of Average Retail Price
AL	163.8¢*	40.5¢	24.7%
AK	216.1*	53.0	24.5
AZ	178.5	42.0	23.5
AR	176.7	55.5	31.4
CA	211.2	61.0	28.9
CO	170.9	44.0	25.7
CT	216.6	74.0	34.2
DE	171.9	48.0	27.9
DC	233.5	89.0	38.1
FL	185.3	57.9	31.2
GA	166.0	36.0	21.7
HI	236.7	84.0	35.5
ID	177.3	52.0	29.3
IL	196.5*	68.0	34.6
IN	156.5	39.5	25.2
IA	190.1	60.0	31.6
KS	177.7	48.0	27.0
KY	145.3	27.0	18.6
LA	167.8	44.0	26.2
ME	200.0	61.0	30.5
MD	187.2	60.0	32.1
MA	220.7	75.0	34.0
MI	233.2	99.0	42.5
MN	212.8	72.0	33.8
MS	163.7	42.0	25.7
MO	161.3*	41.0	25.4
MT	168.2	42.0	25.0
NE	181.5	58.0	32.0
NV	201.3	59.0	29.3
NH	176.8	49.0	27.7
NJ	199.3	64.0	32.1
NM	171.9	45.0	26.2
NY	223.3*	80.0	35.8
NC	154.9	29.0	18.7
ND	190.9	68.0	35.6
OH	166.3*	48.0	28.9
OK	170.2	47.0	27.6
OR	201.0	62.0	30.8
PA	173.4	55.0	31.7
RI	224.6	80.0	35.6
SC	151.1	31.0	20.5
SD	173.1	47.0	27.2
TN	166.2*	37.0	22.3
TX	198.7	65.0	32.7
UT	182.4	50.5	27.7
VT	172.6	44.0	25.5
VA	168.7*	26.5	15.7
WA	240.7	80.5	33.4
WV	167.2	41.0	24.5
WI	199.6	62.0	31.1
WY	164.2	36.0	21.9
Average (median) for all states	186.8	54.5	29.2

*Average prices shown do not include all cigarette taxes that are imposed by one or more municipalities in the eight states identified. Sales taxes are not included.

Table 13B — 1994
Cigarette Taxes as a Percentage of Retail Price
Generic Brands Included In Average Calculation
(As of November 1, 1994)

State	Weighted Average Price Per Package	State and Federal Cigarette Taxes Per Package	Taxes as a Percentage of Average Retail Price
AL	155.1¢*	40.5¢	26.1%
AK	201.4*	53.0	25.2
AZ	162.9	42.0	25.8
AR	167.3	55.5	33.2
CA	195.1	61.0	31.3
CO	164.2	44.0	26.8
CT	205.4	74.0	36.0
DE	160.7	48.0	29.9
DC	221.9	89.0	40.1
FL	173.3	57.9	33.4
GA	153.8	36.0	23.4
HI	228.6	84.0	36.7
ID	163.5	52.0	31.8
IL	185.2*	68.0	36.7
IN	146.3	39.5	27.0
IA	179.0	60.0	33.5
KS	165.7	48.0	29.0
KY	134.8	27.0	20.0
LA	155.8	44.0	28.2
ME	184.9	61.0	33.0
MD	176.3	60.0	34.0
MA	205.6	75.0	36.5
MI	224.3	99.0	44.1
MN	202.2	72.0	35.6
MS	153.9	42.0	27.3
MO	150.3*	41.0	27.3
MT	155.4	42.0	27.0
NE	170.7	58.0	34.0
NV	190.4	59.0	31.0
NH	163.9	49.0	29.9
NJ	187.8	64.0	34.1
NM	163.5	45.0	27.5
NY	212.1*	80.0	37.7
NC	142.3	29.0	20.4
ND	179.5	68.0	37.9
OH	155.6*	48.0	30.8
OK	161.1	47.0	29.2
OR	189.6	62.0	32.7
PA	161.7	55.0	34.0
RI	209.6	80.0	38.2
SC	140.0	31.0	22.1
SD	162.1	47.0	29.0
TN	153.0*	37.0	24.2
TX	185.0	65.0	35.1
UT	168.8	50.5	29.9
VT	160.1	44.0	27.5
VA	157.5*	26.5	16.8
WA	225.8	80.5	35.7
WV	156.8	41.0	26.1
WI	188.0	62.0	33.0
WY	153.0	36.0	23.5
Average (median) for all states	175.8	54.5	31.0

*Average prices shown do not include all cigarette taxes that are imposed by one or more municipalities in the eight states identified. Sales taxes are not included.

Table 13A — 1995
Cigarette Taxes as a Percentage of Retail Price
Generic Brands Not Included In Average Calculation
(As of November 1, 1995)

State	Weighted Average Price Per Package	State and Federal Cigarette Taxes Per Package	Taxes as a Percentage of Average Retail Price
AL	168.9¢*	40.5¢	24.0%
AK	225.3*	53.0	23.5
AZ	220.8	82.0	37.1
AR	178.7	55.5	31.1
CA	213.0	61.0	28.6
CO	178.7	44.0	24.6
CT	218.1	74.0	33.9
DE	178.7	48.0	26.9
DC	244.9	89.0	36.3
FL	192.2	57.9	30.1
GA	166.1	36.0	21.7
HI	241.6	84.0	34.8
ID	189.8	52.0	27.4
IL	198.8*	68.0	34.2
IN	159.0	39.5	24.8
IA	194.3	60.0	30.9
KS	179.5	48.0	26.7
KY	151.2	27.0	17.9
LA	174.9	44.0	25.2
ME	199.7	61.0	30.5
MD	187.6	60.0	32.0
MA	221.2	75.0	33.9
MI	239.8	99.0	41.3
MN	219.3	72.0	32.8
MS	172.1	42.0	24.4
MO	168.0*	41.0	24.4
MT	168.8	42.0	24.9
NE	185.8	58.0	31.2
NV	202.0	59.0	29.2
NH	180.9	49.0	27.1
NJ	204.2	64.0	31.3
NM	181.0	45.0	24.9
NY	224.8*	80.0	35.6
NC	155.1	29.0	18.7
ND	192.6	68.0	35.3
OH	169.6*	48.0	28.3
OK	174.9	47.0	26.9
OR	203.6	62.0	30.5
PA	180.6	55.0	30.5
RI	226.6	85.0	37.5
SC	161.1	31.0	19.2
SD	180.6	57.0	31.6
TN	166.1*	37.0	22.3
TX	198.5	65.0	32.7
UT	188.6	50.5	26.8
VT	208.6	68.0	32.6
VA	169.4*	26.5	15.6
WA	260.4	105.5	40.5
WV	168.5	41.0	24.3
WI	211.4	68.0	32.2
WY	173.8	36.0	20.7
Weighted Avg. (by market share)	190.7	56.7	29.7

*Average prices shown do not include all cigarette taxes that are imposed by one or more municipalities in the eight states identified. Sales taxes are not included.

Table 13B — 1995
Cigarette Taxes as a Percentage of Retail Price
Generic Brands Included In Average Calculation
(As of November 1, 1995)

State	Weighted Average Price Per Package	State and Federal Cigarette Taxes Per Package	Taxes as a Percentage of Average Retail Price
AL	158.3¢*	40.5¢	25.6%
AK	212.5*	53.0	24.9
AZ	207.9	82.0	39.4
AR	167.1	55.5	33.2
CA	197.9	61.0	30.8
CO	169.6	44.0	25.9
CT	206.3	74.0	35.9
DE	169.1	48.0	28.4
DC	233.2	89.0	38.2
FL	179.8	57.9	32.2
GA	156.1	36.0	23.1
HI	231.1	84.0	36.3
ID	176.5	52.0	29.5
IL	188.7*	68.0	36.0
IN	147.8	39.5	26.7
IA	183.8	60.0	32.6
KS	167.7	48.0	28.6
KY	139.8	27.0	19.3
LA	165.3	44.0	26.6
ME	186.9	61.0	32.6
MD	177.8	60.0	33.7
MA	207.6	75.0	36.1
MI	229.3	99.0	43.2
MN	208.6	72.0	34.5
MS	161.2	42.0	26.1
MO	159.8*	41.0	25.7
MT	156.8	42.0	26.8
NE	175.5	58.0	33.0
NV	195.0	59.0	30.3
NH	168.6	49.0	29.1
NJ	194.3	64.0	32.9
NM	170.8	45.0	26.3
NY	214.2*	80.0	37.3
NC	145.6	29.0	19.9
ND	182.7	68.0	37.2
OH	159.7*	48.0	30.1
OK	162.7	47.0	28.9
OR	190.8	62.0	32.5
PA	169.4	55.0	32.5
RI	214.9	85.0	39.6
SC	149.5	31.0	20.7
SD	171.2	57.0	33.3
TN	155.9*	37.0	23.7
TX	188.4	65.0	34.5
UT	174.9	50.5	28.9
VT	196.4	68.0	34.6
VA	159.6*	26.5	16.6
WA	246.8	105.5	42.7
WV	157.3	41.0	26.1
WI	200.5	68.0	33.9
WY	162.5	36.0	22.2
Weighted Avg. (by market share)	179.6	56.7	31.6

*Average prices shown do not include all cigarette taxes that are imposed by one or more municipalities in the eight states identified. Sales taxes are not included.

Table 13A — 1996
Cigarette Taxes as a Percentage of Retail Price
Generic Brands Not Included In Average Calculation
(As of November 1, 1996)

State	Weighted Average Price Per Package	State and Federal Cigarette Taxes Per Package	Taxes as a Percentage of Average Retail Price
AL	178.5¢*	40.5¢	22.7%
AK	225.6*	53.0	23.5
AZ	233.8	82.0	35.1
AR	190.4	55.5	29.1
CA	214.0	61.0	28.5
CO	183.5	44.0	24.0
CT	217.5	74.0	34.0
DE	179.2	48.0	26.8
DC	243.0	89.0	36.6
FL	193.0	57.9	30.0
GA	169.7	36.0	21.2
HI	257.4	84.0	32.6
ID	194.5	52.0	26.7
IL	209.6*	68.0	32.4
IN	167.0	39.5	23.7
IA	199.4	60.0	30.1
KS	181.6	48.0	26.4
KY	155.9	27.0	17.3
LA	174.7	44.0	25.2
ME	203.1	61.0	30.0
MD	200.9	60.0	29.9
MA	254.8	100.0	39.2
MI	240.6	99.0	41.1
MN	226.4	72.0	31.8
MS	178.6	42.0	23.5
MO	172.3*	41.0	23.8
MT	175.1	42.0	24.0
NE	195.2	58.0	29.7
NV	211.5	59.0	27.9
NH	186.4	49.0	26.3
NJ	204.4	64.0	31.3
NM	185.0	45.0	24.3
NY	231.5*	80.0	34.6
NC	162.6	29.0	17.8
ND	203.8	68.0	33.4
OH	176.2*	48.0	27.2
OK	184.3	47.0	25.5
OR	210.2	62.0	29.5
PA	187.6	55.0	29.3
RI	225.5	85.0	37.7
SC	163.8	31.0	18.9
SD	192.6	57.0	29.6
TN	170.9*	37.0	21.7
TX	199.5	65.0	32.6
UT	196.5	50.5	25.7
VT	214.7	68.0	31.7
VA	170.6*	26.5	15.5
WA	274.7	106.5	38.8
WV	170.8	41.0	24.0
WI	211.1	68.0	32.2
WY	177.3	36.0	20.3
Weighted Avg. (by market share)	195.5	56.7	29.0

*Average prices shown do not include all cigarette taxes that are imposed by one or more municipalities in the eight states identified. Sales taxes are not included.

Table 13B — 1996
Cigarette Taxes as a Percentage of Retail Price
Generic Brands Included In Average Calculation
(As of November 1, 1996)

State	Weighted Average Price Per Package	State and Federal Cigarette Taxes Per Package	Taxes as a Percentage of Average Retail Price
AL	167.4¢*	40.5¢	24.2%
AK	214.4*	53.0	24.7
AZ	222.0	82.0	36.9
AR	181.3	55.5	30.6
CA	200.3	61.0	30.5
CO	174.4	44.0	25.2
CT	208.5	74.0	35.5
DE	171.9	48.0	27.9
DC	230.4	89.0	38.6
FL	182.7	57.9	31.7
GA	158.9	36.0	22.7
HI	242.8	84.0	34.6
ID	184.4	52.0	28.2
IL	198.7*	68.0	34.2
IN	156.3	39.5	25.3
IA	189.3	60.0	31.7
KS	171.3	48.0	28.0
KY	145.6	27.0	18.5
LA	166.9	44.0	26.4
ME	190.2	61.0	32.1
MD	190.7	60.0	31.5
MA	244.6	100.0	40.9
MI	233.8	99.0	42.3
MN	216.8	72.0	33.2
MS	168.6	42.0	24.9
MO	163.4*	41.0	25.1
MT	164.9	42.0	25.5
NE	184.8	58.0	31.4
NV	198.5	59.0	29.7
NH	176.6	49.0	27.7
NJ	194.6	64.0	32.9
NM	176.0	45.0	25.6
NY	222.5*	80.0	36.0
NC	152.0	29.0	19.1
ND	194.1	68.0	35.0
OH	166.8*	48.0	28.8
OK	172.0	47.0	27.3
OR	197.6	62.0	31.4
PA	176.5	55.0	31.2
RI	217.0	85.0	39.2
SC	153.9	31.0	20.1
SD	181.7	57.0	31.4
TN	161.1*	37.0	23.0
TX	189.8	65.0	34.2
UT	186.2	50.5	27.1
VT	201.9	68.0	33.7
VA	159.6*	26.5	16.6
WA	265.1	106.5	40.2
WV	160.9	41.0	25.5
WI	200.7	68.0	33.9
WY	164.1	36.0	21.9
Weighted Avg. (by market share)	185.4	56.7	30.5

*Average prices shown do not include all cigarette taxes that are imposed by one or more municipalities in the eight states identified. Sales taxes are not included.

Table 13A — 1997
Cigarette Taxes as a Percentage of Retail Price
Generic Brands Not Included In Average Calculation
(As of November 1, 1997)

State	Weighted Average Price Per Package	State and Federal Cigarette Taxes Per Package	Taxes as a Percentage of Average Retail Price
AL	188.7¢*	40.5¢	21.5%
AK	308.0*	124.0	40.3
AZ	244.0	82.0	33.6
AR	197.8	55.5	28.1
CA	220.4	61.0	27.7
CO	195.1	44.0	22.6
CT	226.9	74.0	32.6
DE	188.4	48.0	25.5
DC	245.6	89.0	36.2
FL	202.1	57.9	28.6
GA	180.3	36.0	20.0
HI	270.2	104.0	38.5
ID	198.8	52.0	26.2
IL	213.7*	68.0	31.8
IN	178.2	39.5	22.2
IA	204.9	60.0	29.3
KS	194.3	48.0	24.7
KY	167.4	27.0	16.1
LA	195.8	44.0	22.5
ME	231.8	98.0	42.3
MD	207.8	60.0	28.9
MA	268.2	100.0	37.3
MI	253.0	99.0	39.1
MN	229.4	72.0	31.4
MS	184.2	42.0	22.8
MO	184.4*	41.0	22.2
MT	186.2	42.0	22.6
NE	204.1	58.0	28.4
NV	212.7	59.0	27.7
NH	209.1	61.0	29.2
NJ	217.5	64.0	29.4
NM	198.9	45.0	22.6
NY	238.2*	80.0	33.6
NC	178.4	29.0	16.3
ND	214.4	68.0	31.7
OH	183.3*	48.0	26.2
OK	194.6	47.0	24.2
OR	246.6	92.0	37.3
PA	201.1	55.0	27.3
RI	241.8	95.0	39.3
SC	176.1	31.0	17.6
SD	202.3	57.0	28.2
TN	178.4*	37.0	20.7
TX	210.0	65.0	31.0
UT	231.0	75.5	32.7
VT	226.1	68.0	30.1
VA	173.0*	26.5	15.3
WA	282.6	106.5	37.7
WV	180.4	41.0	22.7
WI	221.7	83.0	37.4
WY	179.8	36.0	20.0
Weighted Avg. (by market share)	205.5	61.5	29.9

*Average prices shown do not include all cigarette taxes that are imposed by one or more municipalities in the eight states identified. Sales taxes are not included.

Table 13B — 1997
Cigarette Taxes as a Percentage of Retail Price
Generic Brands Included In Average Calculation
(As of November 1, 1997)

State	Weighted Average Price Per Package	State and Federal Cigarette Taxes Per Package	Taxes as a Percentage of Average Retail Price
AL	180.5¢*	40.5¢	22.4%
AK	297.0*	124.0	41.8
AZ	231.0	82.0	35.5
AR	187.3	55.5	29.6
CA	207.8	61.0	29.4
CO	185.8	44.0	23.7
CT	217.9	74.0	34.0
DE	179.2	48.0	26.8
DC	236.5	89.0	37.6
FL	191.8	57.9	30.2
GA	168.7	36.0	21.3
HI	260.3	104.0	40.0
ID	187.1	52.0	27.8
IL	202.3*	68.0	33.6
IN	166.8	39.5	23.7
IA	193.8	60.0	31.0
KS	184.3	48.0	26.0
KY	155.7	27.0	17.3
LA	185.9	44.0	23.7
ME	219.6	98.0	44.6
MD	197.3	60.0	30.4
MA	258.5	100.0	38.7
MI	243.0	99.0	40.7
MN	220.0	72.0	32.7
MS	175.8	42.0	23.9
MO	173.8*	41.0	23.6
MT	175.4	42.0	23.9
NE	194.6	58.0	29.8
NV	200.6	59.0	29.4
NH	197.0	61.0	31.0
NJ	208.3	64.0	30.7
NM	183.8	45.0	24.5
NY	229.3*	80.0	34.9
NC	167.6	29.0	17.3
ND	205.2	68.0	33.1
OH	172.9*	48.0	27.8
OK	183.6	47.0	25.6
OR	234.1	92.0	39.3
PA	190.9	55.0	28.8
RI	232.2	95.0	40.9
SC	165.3	31.0	18.8
SD	192.8	57.0	29.6
TN	167.7*	37.0	22.1
TX	201.8	65.0	32.2
UT	222.7	75.5	33.9
VT	213.9	68.0	31.8
VA	162.2*	26.5	16.3
WA	272.6	106.5	39.1
WV	171.1	41.0	24.0
WI	210.8	83.0	39.4
WY	168.8	36.0	21.3
Weighted Avg. (by market share)	195.0	61.5	31.5

*Average prices shown do not include all cigarette taxes that are imposed by one or more municipalities in the eight states identified. Sales taxes are not included.

Table 13A — 1998
Cigarette Taxes as a Percentage of Retail Price
Generic Brands Not Included In Average Calculation
(As of November 1, 1998)

State	Weighted Average Price Per Package	State and Federal Cigarette Taxes Per Package	Taxes as a Percentage of Average Retail Price
AL	205.7¢*	40.5¢	19.7%
AK	338.5*	124.0	36.6
AZ	260.7	82.0	31.5
AR	217.8	55.5	25.5
CA	240.0	61.0	25.4
CO	214.7	44.0	20.5
CT	246.7	74.0	30.0
DE	206.6	48.0	23.2
DC	261.4	89.0	34.0
FL	226.2	57.9	25.6
GA	199.6	36.0	18.0
HI	313.1	124.0	39.6
ID	222.5	52.0	23.4
IL	250.8*	82.0	32.7
IN	201.1	39.5	19.6
IA	224.7	60.0	26.7
KS	217.3	48.0	22.1
KY	190.5	27.0	14.2
LA	220.5	44.0	20.0
ME	281.4	98.0	34.8
MD	228.9	60.0	26.2
MA	292.6	100.0	34.2
MI	271.0	99.0	36.5
MN	237.9	72.0	30.3
MS	209.5	42.0	20.0
MO	207.8*	41.0	19.7
MT	206.4	42.0	20.3
NE	226.6	58.0	25.6
NV	239.1	59.0	24.7
NH	233.0	61.0	26.2
NJ	282.6	104.0	36.8
NM	216.9	45.0	20.7
NY	264.5*	80.0	30.2
NC	196.1	29.0	14.8
ND	236.3	68.0	28.8
OH	203.5*	48.0	23.6
OK	215.7	47.0	21.8
OR	272.4	92.0	33.8
PA	216.5	55.0	25.4
RI	260.1	95.0	36.5
SC	190.7	31.0	16.3
SD	219.3	57.0	26.0
TN	200.0*	37.0	18.5
TX	237.1	65.0	27.4
UT	254.8	75.5	29.6
VT	245.5	68.0	27.7
VA	197.2*	26.5	13.4
WA	297.0	106.5	35.9
WV	204.3	41.0	20.1
WI	254.1	83.0	32.7
WY	201.2	36.0	17.9
Weighted Avg. (by market share)	228.7	62.9	26.8

*Average prices shown do not include all cigarette taxes that are imposed by one or more municipalities in the eight states identified. Sales taxes are not included.

Table 13B — 1998
Cigarette Taxes as a Percentage of Retail Price
Generic Brands Included In Average Calculation
(As of November 1, 1998)

State	Weighted Average Price Per Package	State and Federal Cigarette Taxes Per Package	Taxes as a Percentage of Average Retail Price
AL	195.6¢*	40.5¢	20.7%
AK	327.6*	124.0	37.9
AZ	250.1	82.0	32.8
AR	206.9	55.5	26.8
CA	224.9	61.0	27.1
CO	204.2	44.0	21.5
CT	236.5	74.0	31.3
DE	198.3	48.0	24.2
DC	253.3	89.0	35.1
FL	215.6	57.9	26.9
GA	188.0	36.0	19.1
HI	301.7	124.0	41.1
ID	210.7	52.0	24.7
IL	240.5*	82.0	34.1
IN	190.0	39.5	20.8
IA	213.0	60.0	28.2
KS	207.0	48.0	23.2
KY	179.2	27.0	15.1
LA	208.0	44.0	21.2
ME	267.8	98.0	36.6
MD	219.5	60.0	27.3
MA	282.2	100.0	35.4
MI	261.3	99.0	37.9
MN	227.4	72.0	31.7
MS	199.5	42.0	21.1
MO	197.0*	41.0	20.8
MT	196.3	42.0	21.4
NE	214.6	58.0	27.0
NV	225.8	59.0	26.1
NH	222.8	61.0	27.4
NJ	273.2	104.0	38.1
NM	201.8	45.0	22.3
NY	253.6*	80.0	31.5
NC	186.8	29.0	15.5
ND	223.6	68.0	30.4
OH	193.2*	48.0	24.8
OK	203.4	47.0	23.1
OR	258.3	92.0	35.6
PA	205.0	55.0	26.8
RI	251.7	95.0	37.7
SC	179.6	31.0	17.3
SD	207.9	57.0	27.4
TN	189.5*	37.0	19.5
TX	225.0	65.0	28.9
UT	243.7	75.5	31.0
VT	233.7	68.0	29.1
VA	183.7*	26.5	14.4
WA	286.7	106.5	37.1
WV	192.4	41.0	21.3
WI	243.5	83.0	34.1
WY	189.6	36.0	19.0
Weighted Avg. (by market share)	217.5	62.94	28.2

*Average prices shown do not include all cigarette taxes that are imposed by one or more municipalities in the eight states identified. Sales taxes are not included.

Table 13A — 1999
Cigarette Taxes as a Percentage of Retail Price
Generic Brands Not Included In Average Calculation
(As of November 1, 1999)

State	Weighted Average Price Per Package	State and Federal Cigarette Taxes Per Package	Taxes as a Percentage of Average Retail Price
AL	278.9¢*	40.5¢	14.5%
AK	416.4*	124.0	29.8
AZ	333.5	82.0	24.6
AR	288.6	55.5	19.2
CA	359.7	111.0	30.9
CO	289.5	44.0	15.2
CT	321.1	74.0	23.0
DE	284.5	48.0	16.9
DC	334.2	89.0	26.6
FL	299.0	57.9	19.4
GA	271.5	36.0	13.3
HI	389.1	124.0	31.9
ID	292.6	52.0	17.8
IL	325.1*	82.0	25.2
IN	273.0	39.5	14.5
IA	297.3	60.0	20.2
KS	285.5	48.0	16.8
KY	261.0	27.0	10.3
LA	294.1	44.0	15.0
ME	351.7	98.0	27.9
MD	330.2	90.0	27.3
MA	372.7	100.0	26.8
MI	344.2	99.0	28.8
MN	315.7	72.0	22.8
MS	287.8	42.0	14.6
MO	275.7*	41.0	14.9
MT	280.4	42.0	15.0
NE	300.2	58.0	19.3
NV	315.6	59.0	18.7
NH	329.0	76.0	23.1
NJ	350.3	104.0	29.7
NM	297.4	45.0	15.1
NY	339.6*	80.0	23.6
NC	268.2	29.0	10.8
ND	309.2	68.0	22.0
OH	275.5*	48.0	17.4
OK	287.3	47.0	16.4
OR	339.6	92.0	27.1
PA	291.8	55.0	18.8
RI	332.4	95.0	28.6
SC	267.9	31.0	11.6
SD	285.6	57.0	20.0
TN	268.3*	37.0	13.8
TX	304.3	65.0	21.4
UT	324.3	75.5	23.3
VT	322.5	68.0	21.1
VA	270.8*	26.5	9.8
WA	371.8	106.5	28.6
WV	272.5	41.0	15.0
WI	323.2	83.0	25.7
WY	286.6	36.0	12.6
Weighted Avg. (by market share)	305.2	64.8	21.2

*Average prices shown do not include all cigarette taxes that are imposed by one or more municipalities in the eight states identified. Sales taxes are not included.

Table 13B — 1999
Cigarette Taxes as a Percentage of Retail Price
Generic Brands Included In Average Calculation
(As of November 1, 1999)

State	Weighted Average Price Per Package	State and Federal Cigarette Taxes Per Package	Taxes as a Percentage of Average Retail Price
AL	270.7¢*	40.5¢	15.0%
AK	404.7*	124.0	30.6
AZ	317.7	82.0	25.8
AR	279.3	55.5	19.9
CA	351.2	111.0	31.6
CO	281.3	44.0	15.6
CT	312.3	74.0	23.7
DE	276.2	48.0	17.4
DC	324.0	89.0	27.5
FL	286.3	57.9	20.2
GA	257.4	36.0	14.0
HI	373.3	124.0	33.2
ID	275.9	52.0	18.8
IL	312.7*	82.0	26.2
IN	260.2	39.5	15.2
IA	286.3	60.0	21.0
KS	271.2	48.0	17.7
KY	243.4	27.0	11.1
LA	281.2	44.0	15.6
ME	330.5	98.0	29.7
MD	315.2	90.0	28.6
MA	352.3	100.0	28.4
MI	333.8	99.0	29.7
MN	303.6	72.0	23.7
MS	272.0	42.0	15.4
MO	258.8*	41.0	15.8
MT	260.7	42.0	16.1
NE	288.3	58.0	20.1
NV	303.5	59.0	19.4
NH	313.9	76.0	24.2
NJ	339.7	104.0	30.6
NM	279.8	45.0	16.1
NY	326.8*	80.0	24.5
NC	257.3	29.0	11.3
ND	297.5	68.0	22.9
OH	265.4*	48.0	18.1
OK	272.6	47.0	17.2
OR	324.2	92.0	28.4
PA	280.1	55.0	19.6
RI	322.9	95.0	29.4
SC	255.3	31.0	12.1
SD	272.9	57.0	20.9
TN	261.2*	37.0	14.2
TX	292.3	65.0	22.2
UT	312.9	75.5	24.1
VT	301.1	68.0	22.6
VA	252.8*	26.5	10.5
WA	359.8	106.5	29.6
WV	253.7	41.0	16.2
WI	312.8	83.0	26.5
WY	267.1	36.0	13.5
Weighted Avg. (by market share)	292.6	64.80	22.1

*Average prices shown do not include all cigarette taxes that are imposed by one or more municipalities in the eight states identified. Sales taxes are not included.

Table 13A — 2000
Cigarette Taxes as a Percentage of Retail Price
Generic Brands Not Included In Average Calculation
(As of November 1, 2000)

State	Weighted Average Price Per Package	State and Federal Cigarette Taxes Per Package	Taxes as a Percentage of Average Retail Price
AL	302.3¢*	50.5¢	16.7%
AK	451.2*	134.0	29.7
AZ	364.5	92.0	25.2
AR	308.8	65.5	21.2
CA	380.1	121.0	31.8
CO	307.6	54.0	17.6
CT	335.0	84.0	25.1
DE	300.1	58.0	19.3
DC	368.8	99.0	26.8
FL	319.4	67.9	21.3
GA	301.5	46.0	15.3
HI	427.9	134.0	31.3
ID	311.8	62.0	19.9
IL	335.7*	92.0	27.4
IN	281.9	49.5	17.6
IA	316.5	70.0	22.1
KS	310.4	58.0	18.7
KY	277.7	37.0	13.3
LA	309.4	58.0	18.7
ME	372.4	108.0	29.0
MD	362.2	100.0	27.6
MA	396.0	110.0	27.8
MI	358.2	109.0	30.4
MN	338.8	82.0	24.2
MS	297.5	52.0	17.5
MO	296.7*	51.0	17.2
MT	294.2	52.0	17.7
NE	331.1	68.0	20.5
NV	336.2	69.0	20.5
NH	338.0	86.0	25.4
NJ	375.5	114.0	30.4
NM	309.1	55.0	17.8
NY	416.0*	145.0	34.9
NC	291.1	39.0	13.4
ND	327.7	78.0	23.8
OH	293.7*	58.0	19.7
OK	310.1	57.0	18.4
OR	363.6	102.0	28.1
PA	305.9	65.0	21.2
RI	349.1	105.0	30.1
SC	295.3	41.0	13.9
SD	316.3	67.0	21.2
TN	295.0*	47.0	15.9
TX	325.3	75.0	23.1
UT	350.2	85.5	24.4
VT	336.3	78.0	23.2
VA	292.1*	36.5	12.5
WA	395.1	116.5	29.5
WV	292.5	51.0	17.4
WI	345.0	93.0	27.0
WY	303.2	46.0	15.2
Weighted Avg. (by market share)	327.5	75.96	23.2

*Average prices shown do not include all cigarette taxes that are imposed by one or more municipalities in the eight states identified. Sales taxes are not included.

Table 13B — 2000
Cigarette Taxes as a Percentage of Retail Price
Generic Brands Included In Average Calculation
(As of November 1, 2000)

State	Weighted Average Price Per Package	State and Federal Cigarette Taxes Per Package	Taxes as a Percentage of Average Retail Price
AL	288.4¢*	50.5¢	17.5%
AK	439.7*	134.0	30.5
AZ	345.8	92.0	26.6
AR	294.4	65.5	22.2
CA	365.5	121.0	33.1
CO	293.3	54.0	18.4
CT	319.2	84.0	26.3
DE	288.7	58.0	20.1
DC	355.4	99.0	27.9
FL	302.3	67.9	22.5
GA	287.8	46.0	16.0
HI	405.1	134.0	33.1
ID	291.1	62.0	21.3
IL	323.8*	92.0	28.4
IN	270.4	49.5	18.3
IA	299.4	70.0	23.4
KS	294.1	58.0	19.7
KY	258.6	37.0	14.3
LA	295.1	58.0	19.7
ME	353.2	108.0	30.6
MD	344.9	100.0	29.0
MA	384.3	110.0	28.6
MI	345.5	109.0	31.5
MN	318.8	82.0	25.7
MS	280.0	52.0	18.6
MO	282.2*	51.0	18.1
MT	271.0	52.0	19.2
NE	309.5	68.0	22.0
NV	318.4	69.0	21.7
NH	321.5	86.0	26.7
NJ	363.7	114.0	31.3
NM	291.6	55.0	18.9
NY	398.5*	145.0	36.4
NC	276.7	39.0	14.1
ND	306.9	78.0	25.4
OH	279.3*	58.0	20.8
OK	290.4	57.0	19.6
OR	345.6	102.0	29.5
PA	291.9	65.0	22.3
RI	338.2	105.0	31.0
SC	278.3	41.0	14.7
SD	304.0	67.0	22.0
TN	281.5*	47.0	16.7
TX	311.2	75.0	24.1
UT	331.2	85.5	25.8
VT	323.2	78.0	24.1
VA	275.4*	36.5	13.3
WA	381.6	116.5	30.5
WV	275.8	51.0	18.5
WI	330.4	93.0	28.1
WY	291.2	46.0	15.8

Weighted

Avg. (by

market share)

312.4

75.96

24.3

*Average prices shown do not include all cigarette taxes that are imposed by one or more municipalities in the eight states identified. Sales taxes are not included.

Table 13A — 2001
Cigarette Taxes as a Percentage of Retail Price
Generic Brands Not Included In Average Calculation
(As of November 1, 2001)

State	Weighted Average Price Per Package	State and Federal Cigarette Taxes Per Package	Taxes as a Percentage of Average Retail Price
AL	335.0¢	50.5¢	15.1%
AK	458.5	134.0	29.2
AZ	383.8	92.0	24.0
AR	345.8	65.5	18.9
CA	416.5	121.0	29.1
CO	326.0	54.0	16.6
CT	368.6	84.0	22.8
DE	327.2	58.0	17.7
DC	387.3	99.0	25.6
FL	348.0	67.9	19.5
GA	325.1	46.0	14.1
HI	444.0	134.0	30.2
ID	325.6	62.0	19.0
IL	365.9	92.0	25.1
IN	321.0	49.5	15.4
IA	345.3	70.0	20.3
KS	328.8	58.0	17.6
KY	313.2	37.0	11.8
LA	335.0	58.0	17.3
ME	410.0	134.0	32.7
MD	383.7	100.0	26.1
MA	422.2	110.0	26.1
MI	391.3	109.0	27.9
MN	366.3	82.0	22.4
MS	329.5	52.0	15.8
MO	325.8	51.0	15.7
MT	322.6	52.0	16.1
NE	360.8	68.0	18.8
NV	348.9	69.0	19.8
NH	374.3	86.0	23.0
NJ	400.6	114.0	28.5
NM	349.2	55.0	15.8
NY	452.1	145.0	32.1
NC	312.1	39.0	12.5
ND	354.3	78.0	22.0
OH	326.7	58.0	17.8
OK	339.5	57.0	16.8
OR	384.5	102.0	26.5
PA	342.2	65.0	19.0
RI	401.7	134.0	33.4
SC	320.0	41.0	12.8
SD	349.1	67.0	19.2
TN	328.7	47.0	14.3
TX	347.0	75.0	21.6
UT	356.2	85.5	24.0
VT	374.1	78.0	20.9
VA	317.2	36.5	11.5
WA	414.1	116.5	28.1
WV	325.1	51.0	15.7
WI	399.5	111.0	27.8
WY	329.9	46.0	13.9
Weighted Avg. (by market share)	356.7	77.39	21.7

Notes: Price estimates do not generally reflect the temporary price reductions that occur throughout the year. Price estimates do not include sales tax.

Table 13B — 2001
Cigarette Taxes as a Percentage of Retail Price
Generic Brands Included In Average Calculation
(As of November 1, 2001)

State	Weighted Average Price Per Package	State and Federal Cigarette Taxes Per Package	Taxes as a Percentage of Average Retail Price
AL	323.0¢	50.5¢	15.6%
AK	443.3	134.0	30.2
AZ	360.6	92.0	25.5
AR	330.0	65.5	19.8
CA	397.7	121.0	30.4
CO	306.1	54.0	17.6
CT	354.5	84.0	23.7
DE	317.1	58.0	18.3
DC	371.4	99.0	26.7
FL	332.4	67.9	20.4
GA	306.9	46.0	15.0
HI	415.3	134.0	32.3
ID	304.9	62.0	20.3
IL	349.1	92.0	26.4
IN	302.0	49.5	16.4
IA	319.5	70.0	21.9
KS	300.0	58.0	19.3
KY	292.7	37.0	12.6
LA	312.2	58.0	18.6
ME	392.6	134.0	34.1
MD	369.7	100.0	27.0
MA	399.4	110.0	27.5
MI	379.3	109.0	28.7
MN	347.6	82.0	23.6
MS	308.9	52.0	16.8
MO	304.0	51.0	16.8
MT	309.3	52.0	16.8
NE	327.8	68.0	20.7
NV	322.1	69.0	21.4
NH	352.9	86.0	24.4
NJ	379.8	114.0	30.0
NM	320.3	55.0	17.2
NY	431.3	145.0	33.6
NC	291.2	39.0	13.4
ND	338.3	78.0	23.1
OH	310.2	58.0	18.7
OK	313.8	57.0	18.2
OR	362.3	102.0	28.2
PA	319.5	65.0	20.3
RI	386.9	134.0	34.6
SC	302.4	41.0	13.6
SD	327.5	67.0	20.5
TN	307.1	47.0	15.3
TX	326.7	75.0	23.0
UT	335.8	85.5	25.5
VT	354.9	78.0	22.0
VA	294.5	36.5	12.4
WA	395.3	116.5	29.5
WV	294.2	51.0	17.3
WI	384.6	111.0	28.9
WY	310.3	46.0	14.8
Weighted Avg. (by market share)	337.2	77.39	23.0

Notes: Price estimates do not generally reflect the temporary price reductions that occur throughout the year. Price estimates do not include sales tax.

Table 13A — 2002
Cigarette Taxes as a Percentage of Retail Price
Generic Brands Not Included In Average Calculation
(As of November 1, 2002)

State	Weighted Average Price Per Package	State and Federal Cigarette Taxes Per Package	Taxes as a Percentage of Average Retail Price
AL	351.4¢	55.5¢	15.8%
AK	482.8	139.0	28.8
AZ	407.5	157.0	38.5
AR	376.0	73.0	19.4
CA	432.6	126.0	29.1
CO	349.4	59.0	16.9
CT	453.6	150.0	33.1
DE	339.9	63.0	18.5
DC	395.1	104.0	26.3
FL	361.1	72.9	20.2
GA	338.4	51.0	15.1
HI	478.0	159.0	33.3
ID	352.2	67.0	19.0
IL	427.6	137.0	32.0
IN	383.8	94.5	24.6
IA	364.8	75.0	20.6
KS	400.1	109.0	27.2
KY	324.6	42.0	12.9
LA	359.9	75.0	20.8
ME	457.1	139.0	30.4
MD	423.4	139.0	32.8
MA	518.2	190.0	36.7
MI	456.3	164.0	35.9
MN	377.9	87.0	23.0
MS	339.2	57.0	16.8
MO	340.8	56.0	16.4
MT	352.9	57.0	16.2
NE	406.8	103.0	25.3
NV	360.3	74.0	20.5
NH	386.6	91.0	23.5
NJ	489.9	189.0	38.6
NM	359.0	60.0	16.7
NY*	592.5	189.0	31.9
NC	334.5	44.0	13.2
ND	379.2	83.0	21.9
OH	378.7	94.0	24.8
OK	359.8	62.0	17.2
OR	429.8	167.0	38.9
PA	421.8	139.0	33.0
RI	467.7	171.0	36.6
SC	331.0	46.0	13.9
SD	358.6	72.0	20.1
TN	352.4	59.0	16.7
TX	378.7	80.0	21.1
UT	405.8	108.5	26.7
VT	420.4	132.0	31.4
VA	334.3	41.1	12.3
WA	495.1	181.5	36.7
WV	329.8	56.0	17.0
WI	411.1	116.0	28.2
WY	350.2	51.0	14.6
Weighted Avg. (by market share)	396.6	100.14	25.2

*Price data include responses from New York City and its \$1.50/pack local tax.

Notes: Price estimates do not generally reflect the temporary price reductions that occur throughout the year. Price estimates do not include sales tax.

Table 13B — 2002
Cigarette Taxes as a Percentage of Retail Price
Generic Brands Included In Average Calculation
(As of November 1, 2002)

State	Weighted Average Price Per Package	State and Federal Cigarette Taxes Per Package	Taxes as a Percentage of Average Retail Price
AL	328.2¢	55.5¢	16.9%
AK	459.1	139.0	30.3
AZ	385.0	157.0	40.8
AR	352.2	73.0	20.7
CA	408.1	126.0	30.9
CO	326.4	59.0	18.1
CT	431.8	150.0	34.7
DE	323.0	63.0	19.5
DC	381.1	104.0	27.3
FL	339.1	72.9	21.5
GA	315.6	51.0	16.2
HI	454.4	159.0	35.0
ID	318.1	67.0	21.1
IL	403.8	137.0	33.9
IN	357.4	94.5	26.4
IA	331.4	75.0	22.6
KS	372.6	109.0	29.3
KY	297.7	42.0	14.1
LA	333.2	75.0	22.5
ME	417.6	139.0	33.3
MD	400.9	139.0	34.7
MA	484.3	190.0	39.2
MI	434.5	164.0	37.7
MN	352.3	87.0	24.7
MS	319.3	57.0	17.9
MO	308.1	56.0	18.2
MT	321.7	57.0	17.7
NE	386.7	103.0	26.6
NV	330.8	74.0	22.4
NH	357.7	91.0	25.4
NJ	463.2	189.0	40.8
NM	334.5	60.0	17.9
NY*	568.4	189.0	33.3
NC	307.2	44.0	14.3
ND	360.4	83.0	23.0
OH	359.2	94.0	26.2
OK	321.1	62.0	19.3
OR	404.5	167.0	41.3
PA	397.7	139.0	35.0
RI	442.0	171.0	38.7
SC	310.6	46.0	14.8
SD	340.5	72.0	21.1
TN	326.9	59.0	18.0
TX	353.1	80.0	22.7
UT	381.2	108.5	28.5
VT	390.3	132.0	33.8
VA	307.6	41.5	13.5
WA	477.3	181.5	38.0
WV	304.6	56.0	18.4
WI	395.1	116.0	29.4
WY	313.9	51.0	16.2
Weighted Avg. (by market share)	372.2	100.15	26.9

*Price data include responses from New York City and its \$1.50/pack local tax.

Notes: Price estimates do not generally reflect the temporary price reductions that occur throughout the year. Price estimates do not include sales tax.

Table 13A — 2003
Cigarette Taxes as a Percentage of Retail Price
Generic Brands Not Included In Average Calculation
(As of November 1, 2003)

State	Weighted Average Price Per Package	State and Federal Cigarette Taxes Per Package	Taxes as a Percentage of Average Retail Price
AL	351.0¢	55.5¢	15.8%
AK	468.1	139.0	29.7
AZ	432.1	157.0	36.3
AR	390.2	98.0	25.1
CA	424.8	126.0	29.7
CO	351.7	59.0	16.8
CT	495.6	190.0	38.3
DE	377.0	94.0	24.9
DC	436.8	139.0	31.8
FL	360.3	72.9	20.2
GA	359.8	76.0	21.1
HI	502.6	169.0	33.6
ID	392.6	96.0	24.5
IL	428.5	137.0	32.0
IN	376.1	94.5	25.1
IA	359.0	75.0	20.9
KS	411.6	118.0	28.7
KY	337.3	42.0	12.5
LA	365.8	75.0	20.5
ME	457.8	139.0	30.4
MD	441.4	139.0	31.5
MA	547.0	190.0	34.7
MI	459.3	164.0	35.7
MN	373.3	87.0	23.3
MS	347.4	57.0	16.4
MO	346.6	56.0	16.2
MT	411.0	109.0	26.5
NE	411.9	103.0	25.0
NV	404.1	119.0	29.4
NH	378.8	91.0	24.0
NJ	572.3	244.0	42.6
NM	412.0	130.0	31.6
NY*	582.6	189.0	32.4
NC	339.3	44.0	13.0
ND	377.7	83.0	22.0
OH	382.8	94.0	24.6
OK	353.5	62.0	17.5
OR	450.5	167.0	37.1
PA	418.0	139.0	33.3
RI	507.7	210.0	41.4
SC	347.5	46.0	13.2
SD	370.1	92.0	24.9
TN	354.1	59.0	16.7
TX	379.1	80.0	21.1
UT	404.8	108.5	26.8
VT	467.3	158.0	33.8
VA	351.0	41.5	11.8
WA	498.5	181.5	36.4
WV	377.6	94.0	24.9
WI	412.1	116.0	28.1
WY	383.5	99.0	25.8
Weighted Avg. (by market share)	401.0	111.85	27.9

*Price data include responses from New York City and its \$1.50/pack local tax.

Notes: Price estimates do not generally reflect the temporary price reductions that occur throughout the year. Price estimates do not include sales tax.

Table 13B — 2003
Cigarette Taxes as a Percentage of Retail Price
Generic Brands Included In Average Calculation
(As of November 1, 2003)

State	Weighted Average Price Per Package	State and Federal Cigarette Taxes Per Package	Taxes as a Percentage of Average Retail Price
AL	323.4¢	55.5¢	17.2%
AK	441.5	139.0	31.5
AZ	403.1	157.0	38.9
AR	359.6	98.0	27.3
CA	394.7	126.0	31.9
CO	321.4	59.0	18.4
CT	468.4	190.0	40.6
DE	353.2	94.0	26.6
DC	410.4	139.0	33.9
FL	331.2	72.9	22.0
GA	330.9	76.0	23.0
HI	472.3	169.0	35.8
ID	364.6	96.0	26.3
IL	405.8	137.0	33.8
IN	351.4	94.5	26.9
IA	333.2	75.0	22.5
KS	387.0	118.0	30.5
KY	310.1	42.0	13.5
LA	341.0	75.0	22.0
ME	428.1	139.0	32.5
MD	410.5	139.0	33.9
MA	515.3	190.0	36.9
MI	433.4	164.0	37.8
MN	342.9	87.0	25.4
MS	321.5	57.0	17.7
MO	316.1	56.0	17.7
MT	383.4	109.0	28.4
NE	379.1	103.0	27.2
NV	376.7	119.0	31.6
NH	357.0	91.0	25.5
NJ	547.0	244.0	44.6
NM	378.7	130.0	34.3
NY*	554.0	189.0	34.1
NC	311.2	44.0	14.1
ND	353.3	83.0	23.5
OH	358.8	94.0	26.2
OK	322.5	62.0	19.2
OR	423.9	167.0	39.4
PA	390.7	139.0	35.6
RI	480.2	210.0	43.7
SC	316.7	46.0	14.5
SD	348.3	92.0	26.4
TN	318.2	59.0	18.5
TX	348.7	80.0	22.9
UT	370.1	108.5	29.3
VT	435.2	158.0	36.3
VA	321.8	41.5	12.9
WA	466.1	181.5	38.9
WV	346.3	94.0	27.1
WI	381.3	116.0	30.4
WY	355.6	99.0	27.8
Weighted Avg. (by market share)	371.5	111.85	30.1

*Price data include responses from New York City and its \$1.50/pack local tax.

Notes: Price estimates do not generally reflect the temporary price reductions that occur throughout the year. Price estimates do not include sales tax.

Table 13A — 2004
Cigarette Taxes as a Percentage of Retail Price
Generic Brands Not Included In Average Calculation
(As of November 1, 2004)

State	Weighted Average Price Per Package	State and Federal Cigarette Taxes Per Package	Taxes as a Percentage of Average Retail Price
AL	388.3¢	81.5¢	21.0%
AK	530.1	139.0	26.2
AZ	424.1	157.0	37.0
AR	385.7	98.0	25.4
CA	411.9	126.0	30.6
CO	374.0	59.0	15.8
CT	502.8	190.0	37.8
DE	378.4	94.0	24.8
DC	441.3	139.0	31.5
FL	359.4	72.9	20.3
GA	375.2	76.0	20.3
HI	529.2	179.0	33.8
ID	381.4	96.0	25.2
IL	463.8	137.0	29.5
IN	377.6	94.5	25.0
IA	362.4	75.0	20.7
KS	410.8	118.0	28.7
KY	338.7	42.0	12.4
LA	372.4	75.0	20.1
ME	435.8	139.0	31.9
MD	435.5	139.0	31.9
MA	534.6	190.0	35.5
MI	540.6	239.0	44.2
MN	379.5	87.0	22.9
MS	357.6	57.0	15.9
MO	347.3	56.0	16.1
MT	424.6	109.0	25.7
NE	393.4	103.0	26.2
NV	404.7	119.0	29.4
NH	390.6	91.0	23.3
NJ	585.3	279.0	47.7
NM	424.2	130.0	30.6
NY*	586.1	189.0	32.2
NC	339.3	44.0	13.0
ND	367.4	83.0	22.6
OH	384.1	94.0	24.5
OK	362.8	62.0	17.1
OR	427.4	157.0	36.7
PA	466.2	174.0	37.3
RI	574.3	285.0	49.6
SC	349.4	46.0	13.2
SD	377.6	92.0	24.4
TN	349.2	59.0	16.9
TX	370.4	80.0	21.6
UT	414.3	108.5	26.2
VT	479.5	158.0	33.0
VA	364.9	59.0	16.2
WA	504.2	181.5	36.0
WV	370.0	94.0	25.4
WI	403.5	116.0	28.7
WY	394.6	99.0	25.1
Weighted Avg. (by market share)	407.2	117.02	28.7

*Price data include responses from New York City and its \$1.50/pack local tax.

Notes: Price estimates do not generally reflect the temporary price reductions that occur throughout the year. Price estimates do not include sales tax.

Table 13B — 2004
Cigarette Taxes as a Percentage of Retail Price
Generic Brands Included In Average Calculation
(As of November 1, 2004)

State	Weighted Average Price Per Package	State and Federal Cigarette Taxes Per Package	Taxes as a Percentage of Average Retail Price
AL	356.9¢	81.5¢	22.8%
AK	503.0	139.0	27.6
AZ	396.7	157.0	39.6
AR	353.5	98.0	27.7
CA	384.1	126.0	32.8
CO	342.9	59.0	17.2
CT	470.8	190.0	40.4
DE	341.1	94.0	27.6
DC	419.7	139.0	33.1
FL	324.7	72.9	22.5
GA	336.2	76.0	22.6
HI	504.4	179.0	35.5
ID	349.8	96.0	27.4
IL	435.3	137.0	31.5
IN	345.1	94.5	27.4
IA	327.3	75.0	22.9
KS	374.8	118.0	31.5
KY	301.0	42.0	14.0
LA	340.6	75.0	22.0
ME	405.7	139.0	34.3
MD	402.2	139.0	34.6
MA	502.8	190.0	37.8
MI	508.7	239.0	47.0
MN	351.5	87.0	24.8
MS	320.3	57.0	17.8
MO	308.8	56.0	18.1
MT	394.0	109.0	27.7
NE	361.9	103.0	28.5
NV	383.0	119.0	31.1
NH	351.6	91.0	25.9
NJ	561.7	279.0	49.7
NM	388.3	130.0	33.5
NY*	548.5	189.0	34.5
NC	303.4	44.0	14.5
ND	339.9	83.0	24.4
OH	349.6	94.0	26.9
OK	322.2	62.0	19.2
OR	414.2	157.0	37.9
PA	430.3	174.0	40.4
RI	545.2	285.0	52.3
SC	312.2	46.0	14.7
SD	350.6	92.0	26.2
TN	318.2	59.0	18.5
TX	336.4	80.0	23.8
UT	376.0	108.5	28.9
VT	443.5	158.0	35.6
VA	328.2	59.0	18.0
WA	472.8	181.5	38.4
WV	336.4	94.0	27.9
WI	376.1	116.0	30.8
WY	362.1	99.0	27.3
Weighted Avg. (by market share)	374.0	117.02	31.3

*Price data include responses from New York City and its \$1.50/pack local tax.

Notes: Price estimates do not generally reflect the temporary price reductions that occur throughout the year. Price estimates do not include sales tax.

Table 13A — 2005
Cigarette Taxes as a Percentage of Retail Price
Generic Brands Not Included In Average Calculation
(As of November 1, 2005)

State	Weighted Average Price Per Package	State and Federal Cigarette Taxes Per Package	Taxes as a Percentage of Average Retail Price
AL	390.3¢	81.5¢	20.9%
AK	596.4	199.0	33.4
AZ	445.9	157.0	35.2
AR	382.6	98.0	25.6
CA	425.0	126.0	29.6
CO	442.7	123.0	27.8
CT	505.5	190.0	37.6
DE	377.0	94.0	24.9
DC	457.9	139.0	30.4
FL	380.1	72.9	19.2
GA	384.2	76.0	19.8
HI	521.1	179.0	34.4
ID	394.9	96.0	24.3
IL	490.8	137.0	27.9
IN	378.2	94.5	25.0
IA	362.4	75.0	20.7
KS	408.3	118.0	28.9
KY	367.1	69.0	18.8
LA	370.6	75.0	20.2
ME	558.3	239.0	42.8
MD	429.2	139.0	32.4
MA	534.6	190.0	35.5
MI	535.8	239.0	44.6
MN	478.5	187.5	39.2
MS	357.0	57.0	16.0
MO	359.7	56.0	15.6
MT	511.3	209.0	40.9
NE	389.0	103.0	26.5
NV	407.2	119.0	29.2
NH	407.4	119.0	29.2
NJ	595.1	279.0	46.9
NM	411.2	130.0	31.6
NY*	577.0	189.0	32.8
NC	363.6	69.0	19.0
ND	361.0	83.0	23.0
OH	441.5	164.0	37.1
OK	438.6	142.0	32.4
OR	449.0	157.0	35.0
PA	466.3	174.0	37.3
RI	600.2	285.0	47.5
SC	351.0	46.0	13.1
SD	386.6	92.0	23.8
TN	362.5	59.0	16.3
TX	375.8	80.0	21.3
UT	413.2	108.5	26.3
VT	488.1	158.0	32.4
VA	388.0	69.0	17.8
WA	564.0	241.5	42.8
WV	373.8	94.0	25.1
WI	410.8	116.0	28.2
WY	387.9	99.0	25.5
Weighted Avg. (by market share)	422.2	131.22	31.1

*Price data include responses from New York City and its \$1.50/pack local tax.

Notes: Price estimates do not generally reflect the temporary price reductions that occur throughout the year. Price estimates do not include sales tax.

Table 13B — 2005
Cigarette Taxes as a Percentage of Retail Price
Generic Brands Included In Average Calculation
(As of November 1, 2005)

State	Weighted Average Price Per Package	State and Federal Cigarette Taxes Per Package	Taxes as a Percentage of Average Retail Price
AL	356.0¢	81.5¢	22.9%
AK	561.0	199.0	35.5
AZ	415.6	157.0	37.8
AR	353.0	98.0	27.8
CA	395.3	126.0	31.9
CO	403.6	123.0	30.5
CT	473.3	190.0	40.1
DE	348.4	94.0	27.0
DC	425.6	139.0	32.7
FL	343.3	72.9	21.2
GA	348.3	76.0	21.8
HI	498.1	179.0	35.9
ID	361.0	96.0	26.6
IL	460.7	137.0	29.7
IN	350.9	94.5	26.9
IA	336.2	75.0	22.3
KS	373.0	118.0	31.6
KY	330.6	69.0	20.9
LA	340.7	75.0	22.0
ME	521.3	239.0	45.8
MD	398.1	139.0	34.9
MA	505.3	190.0	37.6
MI	510.0	239.0	46.9
MN	446.7	187.5	42.0
MS	317.9	57.0	17.9
MO	318.6	56.0	17.6
MT	481.4	209.0	43.4
NE	364.8	103.0	28.2
NV	375.2	119.0	31.7
NH	372.5	119.0	31.9
NJ	561.5	279.0	49.7
NM	381.0	130.0	34.1
NY*	545.7	189.0	34.6
NC	329.0	69.0	21.0
ND	335.0	83.0	24.8
OH	409.7	164.0	40.0
OK	400.4	142.0	35.5
OR	422.8	157.0	37.1
PA	433.2	174.0	40.2
RI	563.7	285.0	50.6
SC	314.7	46.0	14.6
SD	353.9	92.0	26.0
TN	325.7	59.0	18.1
TX	337.5	80.0	23.7
UT	377.2	108.5	28.8
VT	447.8	158.0	35.3
VA	352.9	69.0	19.6
WA	528.4	241.5	45.7
WV	339.4	94.0	27.7
WI	378.3	116.0	30.7
WY	365.0	99.0	27.1
Weighted Avg. (by market share)	388.8	131.22	33.8

*Price data include responses from New York City and its \$1.50/pack local tax.

Notes: Price estimates do not generally reflect the temporary price reductions that occur throughout the year. Price estimates do not include sales tax.

Table 13A — 2006
Cigarette Taxes as a Percentage of Retail Price
Generic Brands Not Included In Average Calculation
(As of November 1, 2006)

State	Weighted Average Price Per Package	State and Federal Cigarette Taxes Per Package	Taxes as a Percentage of Average Retail Price
AL	380.1	81.5	21.4%
AK	607.0	219.0	36.1%
AZ	475.0	157.0	33.1%
AR	402.0	98.0	24.4%
CA	429.2	126.0	29.4%
CO	436.7	123.0	28.2%
CT	499.5	190.0	38.0%
DE	387.0	94.0	24.3%
DC	447.0	139.0	31.1%
FL	379.0	72.9	19.2%
GA	383.9	76.0	19.8%
HI	553.0	199.0	36.0%
ID	393.2	96.0	24.4%
IL	511.0	137.0	26.8%
IN	377.3	94.5	25.0%
IA	366.1	75.0	20.5%
KS	421.0	118.0	28.0%
KY	366.6	69.0	18.8%
LA	374.8	75.0	20.0%
ME	567.1	239.0	42.1%
MD	441.0	139.0	31.5%
MA	534.8	190.0	35.5%
MI	566.1	239.0	42.2%
MN	485.4	188.3	38.8%
MS	360.1	57.0	15.8%
MO	358.0	56.0	15.6%
MT	527.8	209.0	39.6%
NE	405.0	103.0	25.4%
NV	408.1	119.0	29.2%
NH	409.0	119.0	29.1%
NJ	628.1	296.5	47.2%
NM	412.8	130.0	31.5%
NY*	587.6	189.0	32.2%
NC	353.1	69.0	19.5%
ND	372.3	83.0	22.3%
OH	450.6	164.0	36.4%
OK	434.0	142.0	32.7%
OR	451.9	157.0	34.7%
PA	464.1	174.0	37.5%
RI	599.1	285.0	47.6%
SC	339.4	46.0	13.6%
SD	379.6	92.0	24.2%
TN	363.0	59.0	16.3%
TX	373.2	80.0	21.4%
UT	395.4	108.5	27.4%
VT	514.8	218.0	42.3%
VA	385.1	69.0	17.9%
WA	577.4	241.5	41.8%
WV	381.0	94.0	24.7%
WI	416.6	116.0	27.8%
WY	393.6	99.0	25.2%
Weighted Avg. (by market share)	425.6	133.54	31.4%

*Price data include responses from New York City and its \$1.50/pack local tax.

Notes: Price estimates do not generally reflect the temporary price reductions that occur throughout the year. Price estimates do not include sales tax.

Table 13B — 2006
Cigarette Taxes as a Percentage of Retail Price
Generic Brands Included In Average Calculation
(As of November 1, 2006)

State	Weighted Average Price Per Package	State and Federal Cigarette Taxes Per Package	Taxes as a Percentage of Average Retail Price
AL	353.5	81.5	23.1%
AK	581.9	219.0	37.6%
AZ	435.0	157.0	36.1%
AR	371.4	98.0	26.4%
CA	395.0	126.0	31.9%
CO	402.5	123.0	30.6%
CT	467.0	190.0	40.7%
DE	356.0	94.0	26.4%
DC	423.5	139.0	32.8%
FL	343.5	72.9	21.2%
GA	349.8	76.0	21.7%
HI	526.9	199.0	37.8%
ID	364.7	96.0	26.3%
IL	482.1	137.0	28.4%
IN	349.0	94.5	27.1%
IA	336.0	75.0	22.3%
KS	398.8	118.0	29.6%
KY	332.4	69.0	20.8%
LA	349.8	75.0	21.4%
ME	528.0	239.0	45.3%
MD	411.0	139.0	33.8%
MA	500.1	190.0	38.0%
MI	529.3	239.0	45.2%
MN	458.9	188.3	41.0%
MS	321.5	57.0	17.7%
MO	325.1	56.0	17.2%
MT	491.4	209.0	42.5%
NE	371.8	103.0	27.7%
NV	378.0	119.0	31.5%
NH	376.4	119.0	31.6%
NJ	598.9	296.5	49.5%
NM	382.3	130.0	34.0%
NY*	544.4	189.0	34.7%
NC	328.9	69.0	21.0%
ND	336.5	83.0	24.7%
OH	419.0	164.0	39.1%
OK	403.8	142.0	35.2%
OR	421.0	157.0	37.3%
PA	430.1	174.0	40.5%
RI	571.2	285.0	49.9%
SC	309.4	46.0	14.9%
SD	349.9	92.0	26.3%
TN	323.5	59.0	18.2%
TX	333.0	80.0	24.0%
UT	372.2	108.5	29.2%
VT	485.1	218.0	44.9%
VA	350.4	69.0	19.7%
WA	540.4	241.5	44.7%
WV	347.8	94.0	27.0%
WI	386.8	116.0	30.0%
WY	372.4	99.0	26.6%
Weighted Avg. (by market share)	392.6	133.54	34.0%

*Price data include responses from New York City and its \$1.50/pack local tax.

Notes: Price estimates do not generally reflect the temporary price reductions that occur throughout the year. Price estimates do not include sales tax.

Table 13A — 2007
Cigarette Taxes as a Percentage of Retail Price
Generic Brands Not Included In Average Calculation
(As of November 1, 2007)

State	Weighted Average Price Per Package	State and Federal Cigarette Taxes Per Package	Taxes as a Percentage of Average Retail Price
AL	409.5	81.5	19.9%
AK	664.7	239.0	36.0%
AZ	552.0	239.0	43.3%
AR	419.8	98.0	23.3%
CA	452.0	126.0	27.9%
CO	454.0	123.0	27.1%
CT	576.7	239.0	41.4%
DE	450.8	154.0	34.2%
DC	469.8	139.0	29.6%
FL	391.8	72.9	18.6%
GA	385.4	76.0	19.7%
HI	598.6	219.0	36.6%
ID	403.6	96.0	23.8%
IL	528.9	137.0	25.9%
IN	444.3	138.5	31.2%
IA	480.1	175.0	36.5%
KS	441.6	118.0	26.7%
KY	379.7	69.0	18.2%
LA	396.1	75.0	18.9%
ME	583.9	239.0	40.9%
MD	463.0	139.0	30.0%
MA	538.5	190.0	35.3%
MI	567.1	239.0	42.1%
MN	489.2	188.3	38.5%
MS	375.6	57.0	15.2%
MO	365.0	56.0	15.3%
MT	529.1	209.0	39.5%
NE	405.4	103.0	25.4%
NV	436.4	119.0	27.3%
NH	448.4	147.0	32.8%
NJ	632.7	296.5	46.9%
NM	429.8	130.0	30.2%
NY*	592.1	189.0	31.9%
NC	379.3	69.0	18.2%
ND	377.4	83.0	22.0%
OH	474.7	164.0	34.5%
OK	442.5	142.0	32.1%
OR	454.8	157.0	34.5%
PA	470.9	174.0	37.0%
RI	603.7	285.0	47.2%
SC	349.9	46.0	13.1%
SD	462.4	192.0	41.5%
TN	401.2	104.0	25.9%
TX	490.5	180.0	36.7%
UT	424.3	108.5	25.6%
VT	538.1	218.0	40.5%
VA	394.0	69.0	17.5%
WA	582.9	241.5	41.4%
WV	390.0	94.0	24.1%
WI	454.3	116.0	25.5%
WY	396.5	99.0	25.0%
Weighted Avg. (by market share)	452.7	146.25	32.3%

*Price data include responses from New York City and its \$1.50/pack local tax.

Notes: Price estimates do not generally reflect the temporary price reductions that occur throughout the year. Price estimates do not include sales tax.

Table 13B — 2007
Cigarette Taxes as a Percentage of Retail Price
Generic Brands Included In Average Calculation
(As of November 1, 2007)

State	Weighted Average Price Per Package	State and Federal Cigarette Taxes Per Package	Taxes as a Percentage of Average Retail Price
AL	375.9	81.5	21.7%
AK	635.1	239.0	37.6%
AZ	520.2	239.0	45.9%
AR	382.2	98.0	25.6%
CA	419.7	126.0	30.0%
CO	421.3	123.0	29.2%
CT	535.8	239.0	44.6%
DE	423.9	154.0	36.3%
DC	430.0	139.0	32.3%
FL	360.6	72.9	20.2%
GA	365.5	76.0	20.8%
HI	574.0	219.0	38.2%
ID	380.2	96.0	25.2%
IL	497.9	137.0	27.5%
IN	413.8	138.5	33.5%
IA	454.1	175.0	38.5%
KS	411.0	118.0	28.7%
KY	346.4	69.0	19.9%
LA	360.7	75.0	20.8%
ME	552.1	239.0	43.3%
MD	427.9	139.0	32.5%
MA	513.0	190.0	37.0%
MI	535.0	239.0	44.7%
MN	461.0	188.3	40.8%
MS	343.7	57.0	16.6%
MO	335.8	56.0	16.7%
MT	496.8	209.0	42.1%
NE	376.4	103.0	27.4%
NV	402.6	119.0	29.6%
NH	424.0	147.0	34.7%
NJ	609.4	296.5	48.7%
NM	405.7	130.0	32.0%
NY*	547.2	189.0	34.5%
NC	344.7	69.0	20.0%
ND	354.0	83.0	23.4%
OH	441.4	164.0	37.2%
OK	410.0	142.0	34.6%
OR	428.8	157.0	36.6%
PA	439.7	174.0	39.6%
RI	578.0	285.0	49.3%
SC	326.2	46.0	14.1%
SD	439.1	192.0	43.7%
TN	373.8	104.0	27.8%
TX	445.5	180.0	40.4%
UT	389.3	108.5	27.9%
VT	509.5	218.0	42.8%
VA	359.8	69.0	19.2%
WA	551.2	241.5	43.8%
WV	356.7	94.0	26.4%
WI	409.3	116.0	28.3%
WY	374.0	99.0	26.5%
Weighted Avg. (by market share)	420.0	146.25	34.8%

*Price data include responses from New York City and its \$1.50/pack local tax.

Notes: Price estimates do not generally reflect the temporary price reductions that occur throughout the year. Price estimates do not include sales tax.

Table 13A — 2008
Cigarette Taxes as a Percentage of Retail Price
Generic Brands Not Included In Average Calculation
(As of November 1, 2008)

State	Weighted Average Price Per Package	State and Federal Cigarette Taxes Per Package	Taxes as a Percentage of Average Retail Price
AL	412.2	81.5	19.8%
AK	690.1	239.0	34.6%
AZ	572.6	239.0	41.7%
AR	420.1	98.0	23.3%
CA	467.4	126.0	27.0%
CO	457.1	123.0	26.9%
CT	590.3	239.0	49.0%
DE	447.7	154.0	34.4%
DC	539.3	239.0	44.3%
FL	388.4	72.9	18.8%
GA	400.0	76.0	19.0%
HI	604.4	239.0	39.5%
ID	416.6	96.0	23.0%
IL	530.9	137.0	25.8%
IN	444.6	138.5	31.2%
IA	483.7	175.0	36.2%
KS	438.9	118.0	26.9%
KY	376.0	69.0	18.4%
LA	408.3	75.0	18.4%
ME	601.0	239.0	39.8%
MD	588.0	239.0	40.6%
MA	662.8	290.0	43.8%
MI	576.8	239.0	41.4%
MN	511.0	188.3	36.8%
MS	371.7	57.0	15.3%
MO	377.5	56.0	14.8%
MT	537.1	209.0	38.9%
NE	417.5	103.0	24.7%
NV	436.6	119.0	27.3%
NH	477.9	172.0	36.0%
NJ	648.5	296.5	45.7%
NM	447.5	130.0	29.1%
NY*	711.1	314.0	44.2%
NC	375.4	69.0	18.4%
ND	383.5	83.0	21.6%
OH	475.5	164.0	34.5%
OK	455.0	142.0	31.2%
OR	456.3	157.0	34.4%
PA	469.4	174.0	37.1%
RI	617.3	285.0	46.2%
SC	361.7	46.0	12.7%
SD	492.0	192.0	39.0%
TN	408.2	101.0	24.7%
TX	501.3	180.0	35.9%
UT	440.7	108.5	24.6%
VT	595.9	238.0	39.9%
VA	404.1	69.0	17.1%
WA	602.5	241.5	40.1%
WV	400.0	94.0	23.5%
WI	533.2	216.0	40.5%
WY	415.2	99.0	23.8%

Weighted

Avg. (by

market share)

468.8

157.76

33.6%

*Price data include responses from New York City and its \$1.50/pack local tax. Chicago and Cook County prices included in Illinois price average.

Notes: Price estimates do not generally reflect the temporary price reductions that occur throughout the year. Price estimates do not include sales tax.

Table 13B — 2008
Cigarette Taxes as a Percentage of Retail Price
Generic Brands Included In Average Calculation
(As of November 1, 2008)

State	Weighted Average Price Per Package	State and Federal Cigarette Taxes Per Package	Taxes as a Percentage of Average Retail Price
AL	375.2	81.5	21.7%
AK	669.0	239.0	35.7%
AZ	546.6	239.0	43.7%
AR	393.0	98.0	24.9%
CA	429.2	126.0	29.4%
CO	420.3	123.0	29.3%
CT	558.4	289.0	51.8%
DE	421.5	154.0	36.5%
DC	509.6	239.0	46.9%
FL	356.6	72.9	20.4%
GA	363.8	76.0	20.9%
HI	586.0	239.0	40.8%
ID	385.3	96.0	24.9%
IL	494.9	137.0	27.7%
IN	409.3	138.5	33.8%
IA	450.7	175.0	38.8%
KS	408.2	118.0	28.9%
KY	348.2	69.0	19.8%
LA	375.6	75.0	20.0%
ME	561.0	239.0	42.6%
MD	552.6	239.0	43.3%
MA	636.5	290.0	45.6%
MI	541.3	239.0	44.2%
MN	481.4	188.3	39.1%
MS	345.1	57.0	16.5%
MO	341.7	56.0	16.4%
MT	500.8	209.0	41.7%
NE	376.7	103.0	27.3%
NV	402.8	119.0	29.5%
NH	442.3	172.0	38.9%
NJ	622.2	296.5	47.7%
NM	419.7	130.0	31.0%
NY*	673.3	314.0	46.6%
NC	346.5	69.0	19.9%
ND	353.6	83.0	23.5%
OH	447.7	164.0	36.6%
OK	418.4	142.0	33.9%
OR	429.0	157.0	36.6%
PA	441.4	174.0	39.4%
RI	580.3	285.0	49.1%
SC	331.9	46.0	13.9%
SD	458.2	192.0	41.9%
TN	374.8	101.0	26.9%
TX	454.9	180.0	39.6%
UT	402.9	108.5	26.9%
VT	557.9	238.0	42.7%
VA	365.7	69.0	18.9%
WA	568.5	241.5	42.5%
WV	370.4	94.0	25.4%
WI	502.7	216.0	43.0%
WY	387.6	99.0	25.5%

**Weighted
Avg. (by
market share)**

435.20

158.74

36.5%

*Price data include responses from New York City and its \$1.50/pack local tax. Chicago and Cook County prices included in Illinois price average.

Notes: Price estimates do not generally reflect the temporary price reductions that occur throughout the year. Price estimates do not include sales tax.

Table 13A — 2009
Cigarette Taxes as a Percentage of Retail Price
Generic Brands Not Included In Average Calculation
(As of November 1, 2009)

State	Weighted Average Price Per Package	State and Federal Cigarette Taxes Per Package	Taxes as a Percentage of Average Retail Price
AL	483.3	143.5	29.7%
AK	774.1	301.0	38.9%
AZ	666.1	301.0	45.2%
AR	551.1	216.0	39.2%
CA	538.1	188.0	34.9%
CO	539.7	185.0	34.3%
CT	796.6	401.0	50.3%
DE	561.4	261.0	46.5%
DC	708.0	351.0	49.6%
FL	593.2	234.9	39.6%
GA	485.7	138.0	28.4%
HI	769.3	239.0	31.1%
ID	482.7	158.0	32.7%
IL	589.1	199.0	33.8%
IN	510.9	200.5	39.2%
IA	563.7	237.0	42.0%
KS	505.7	180.0	35.6%
KY	504.9	161.0	31.9%
LA	489.0	137.0	28.0%
ME	659.1	301.0	45.7%
MD	657.3	301.0	45.8%
MA	763.0	352.0	46.1%
MI	643.2	301.0	46.8%
MN	597.9	251.4	42.0%
MS	491.2	169.0	34.4%
MO	451.8	118.0	26.1%
MT	602.1	271.0	45.0%
NE	508.4	165.0	32.5%
NV	536.1	181.0	33.8%
NH	616.8	279.0	45.2%
NJ	763.3	371.0	48.6%
NM	535.7	192.0	35.8%
NY*	804.6	376.0	46.7%
NC	485.8	146.0	30.1%
ND	448.0	145.0	32.4%
OH	574.9	226.0	39.3%
OK	553.9	204.0	36.8%
OR	549.3	219.0	39.9%
PA	575.9	261.0	45.3%
RI	799.8	447.0	55.9%
SC	424.4	108.0	25.4%
SD	569.1	254.0	44.6%
TN	508.0	163.0	32.1%
TX	601.0	242.0	40.3%
UT	494.1	170.5	34.5%
VT	703.3	325.0	46.2%
VA	487.9	131.0	26.8%
WA	694.0	303.5	43.7%
WV	480.4	156.0	32.5%
WI	728.7	353.0	48.4%
WY	509.5	161.0	31.6%
Weighted Avg. (by market share)	568.0	232.85	41.0%

*Price data include responses from New York City and its \$1.50/pack local tax.

Notes: Price estimates do not generally reflect the temporary price reductions that occur throughout the year. Price estimates do not include sales tax.

Table 13B — 2009
Cigarette Taxes as a Percentage of Retail Price
Generic Brands Included In Average Calculation
(As of November 1, 2009)

State	Weighted Average Price Per Package	State and Federal Cigarette Taxes Per Package	Taxes as a Percentage of Average Retail Price
AL	454.8	143.5	31.6%
AK	760.5	301.0	39.6%
AZ	627.4	301.0	48.0%
AR	528.8	216.0	40.8%
CA	508.7	188.0	37.0%
CO	507.8	185.0	36.4%
CT	747.4	401.0	53.7%
DE	535.1	261.0	48.8%
DC	668.8	351.0	52.5%
FL	547.5	234.9	42.9%
GA	453.1	138.0	30.5%
HI	744.7	239.0	32.1%
ID	456.4	158.0	34.6%
IL	563.1	199.0	35.3%
IN	481.4	200.5	41.6%
IA	532.7	237.0	44.5%
KS	474.7	180.0	37.9%
KY	457.8	161.0	35.2%
LA	451.3	137.0	30.4%
ME	624.1	301.0	48.2%
MD	621.5	301.0	48.4%
MA	726.1	352.0	48.5%
MI	613.9	301.0	49.0%
MN	567.1	251.4	44.3%
MS	453.6	169.0	37.3%
MO	403.6	118.0	29.2%
MT	576.6	271.0	47.0%
NE	469.3	165.0	35.2%
NV	497.9	181.0	36.4%
NH	587.8	279.0	47.5%
NJ	714.7	371.0	51.9%
NM	510.2	192.0	37.6%
NY*	761.3	376.0	49.4%
NC	450.5	146.0	32.4%
ND	419.3	145.0	34.6%
OH	537.0	226.0	42.1%
OK	520.9	204.0	39.2%
OR	509.9	219.0	42.9%
PA	546.1	261.0	47.8%
RI	773.5	447.0	57.8%
SC	396.7	108.0	27.2%
SD	543.7	254.0	46.7%
TN	464.4	163.0	35.1%
TX	552.9	242.0	43.8%
UT	467.2	170.5	36.5%
VT	665.7	325.0	48.8%
VA	451.4	131.0	29.0%
WA	656.8	303.5	46.2%
WV	451.5	156.0	34.6%
WI	692.1	353.0	51.0%
WY	468.1	161.0	34.4%
Weighted Avg. (by market share)	531.50	232.85	43.8%

*Price data include responses from New York City and its \$1.50/pack local tax.

Notes: Price estimates do not generally reflect the temporary price reductions that occur throughout the year.
Price estimates do not include sales tax.

Table 13A — 2010
Cigarette Taxes as a Percentage of Retail Price
Generic Brands Not Included In Average Calculation
(As of November 1, 2010)

State	Weighted Average Price Per Package	State and Federal Cigarette Taxes Per Package	Taxes as a Percentage of Average Retail Price
AL	507.5	143.5	28.3%
AK	790.9	301.0	38.1%
AZ	681.1	301.0	44.2%
AR	582.9	216.0	37.1%
CA	579.6	188.0	32.4%
CO	558.0	185.0	33.2%
CT	794.4	401.0	50.5%
DE	589.3	261.0	44.3%
DC	748.3	351.0	46.9%
FL	610.6	234.9	38.5%
GA	501.3	138.0	27.5%
HI	892.1	401.0	45.0%
ID	503.8	158.0	31.4%
IL	619.5	199.0	32.1%
IN	556.4	200.5	36.0%
IA	609.4	237.0	38.9%
KS	547.6	180.0	32.9%
KY	497.7	161.0	32.3%
LA	491.4	137.0	27.9%
ME	685.5	301.0	43.9%
MD	666.9	301.0	45.1%
MA	783.6	352.0	44.9%
MI	647.2	301.0	46.5%
MN	609.3	259.0	42.5%
MS	533.0	169.0	31.7%
MO	450.8	118.0	26.2%
MT	639.0	271.0	42.4%
NE	531.3	165.0	31.1%
NV	534.2	181.0	33.9%
NH	636.3	279.0	43.8%
NJ	771.8	371.0	48.1%
NM	619.6	267.0	43.1%
NY*	1006.1	536.0	53.3%
NC	496.9	146.0	29.4%
ND	464.0	145.0	31.3%
OH	583.6	226.0	38.7%
OK	582.4	204.0	35.0%
OR	587.1	219.0	37.3%
PA	604.0	261.0	43.2%
RI	817.6	447.0	54.7%
SC	512.0	158.0	30.9%
SD	611.8	254.0	41.5%
TN	517.4	163.0	31.5%
TX	613.2	242.0	39.5%
UT	627.9	271.0	43.2%
VT	718.1	325.0	45.3%
VA	492.9	131.0	26.6%
WA	798.6	403.5	50.5%
WV	499.6	156.0	31.2%
WI	734.4	353.0	48.1%
WY	519.1	161.0	31.0%
Weighted Avg. (by market share)	595.4	245.69	41.3%

*Price data include responses from New York City and its \$1.50/pack local tax.

Notes: Price estimates do not generally reflect the temporary price reductions that occur throughout the year.
Price estimates do not include sales tax.

Table 13B — 2010
Cigarette Taxes as a Percentage of Retail Price
Generic Brands Included In Average Calculation
(As of November 1, 2010)

State	Weighted Average Price Per Package	State and Federal Cigarette Taxes Per Package	Taxes as a Percentage of Average Retail Price
AL	472.6	143.5	30.4%
AK	760.7	301.0	39.6%
AZ	645.9	301.0	46.6%
AR	545.4	216.0	39.6%
CA	537.4	188.0	35.0%
CO	509.7	185.0	36.3%
CT	754.8	401.0	53.1%
DE	557.7	261.0	46.8%
DC	713.0	351.0	49.2%
FL	552.7	234.9	42.5%
GA	457.3	138.0	30.2%
HI	845.4	401.0	47.4%
ID	470.5	158.0	33.6%
IL	588.4	199.0	33.8%
IN	514.7	200.5	39.0%
IA	573.6	237.0	41.3%
KS	499.7	180.0	36.0%
KY	458.4	161.0	35.1%
LA	456.1	137.0	30.0%
ME	646.4	301.0	46.6%
MD	625.2	301.0	48.1%
MA	744.1	352.0	47.3%
MI	621.0	301.0	48.5%
MN	578.5	259.0	44.8%
MS	481.1	169.0	35.1%
MO	410.6	118.0	28.7%
MT	612.1	271.0	44.3%
NE	497.9	165.0	33.1%
NV	502.0	181.0	36.1%
NH	596.4	279.0	46.8%
NJ	729.3	371.0	50.9%
NM	592.5	267.0	45.1%
NY*	965.3	536.0	55.5%
NC	459.1	146.0	31.8%
ND	440.9	145.0	32.9%
OH	550.5	226.0	41.1%
OK	533.7	204.0	38.2%
OR	541.1	219.0	40.5%
PA	565.5	261.0	46.2%
RI	779.5	447.0	57.3%
SC	470.5	158.0	33.6%
SD	588.5	254.0	43.2%
TN	478.4	163.0	34.1%
TX	564.2	242.0	42.9%
UT	589.1	271.0	46.0%
VT	684.5	325.0	47.5%
VA	461.6	131.0	28.4%
WA	761.3	403.5	53.0%
WV	458.8	156.0	34.0%
WI	702.1	353.0	50.3%
WY	488.5	161.0	33.0%
Weighted Avg. (by market share)	555.4	245.69	44.2%

*Price data include responses from New York City and its \$1.50/pack local tax.

Notes: Price estimates do not generally reflect the temporary price reductions that occur throughout the year.
Price estimates do not include sales tax.

Table 13A — 2011
Cigarette Taxes as Percentage of Retail Price
Generic Brands Not Included In Average Calculation
(As of November 1, 2011)

State	Weighted Average Price Per Package	State and Federal Cigarette Taxes Per Package	Taxes as a Percentage of Average Retail Price
AL	519.0	143.5	27.6%
AK	883.6	301.0	34.1%
AZ	688.5	301.0	43.7%
AR	585.4	216.0	36.9%
CA	582.3	188.0	32.3%
CO	571.5	185.0	32.4%
CT	834.9	441.0	52.8%
DE	599.9	261.0	43.5%
DC	750.0	387.0	51.6%
FL	603.4	234.9	38.9%
GA	504.2	138.0	27.4%
HI	928.9	421.0	45.3%
ID	505.5	158.0	31.3%
IL	623.0	199.0	31.9%
IN	557.6	200.5	36.0%
IA	611.5	237.0	38.8%
KS	562.0	180.0	32.0%
KY	511.4	161.0	31.5%
LA	502.0	137.0	27.3%
ME	694.8	301.0	43.3%
MD	663.4	301.0	45.4%
MA	786.6	352.0	44.7%
MI	664.4	301.0	45.3%
MN	622.6	259.6	41.7%
MS	525.6	169.0	32.2%
MO	470.0	118.0	25.1%
MT	656.5	271.0	41.3%
NE	569.8	165.0	29.0%
NV	564.0	181.0	32.1%
NH	636.9	269.0	42.2%
NJ	780.5	371.0	47.5%
NM	643.1	267.0	41.5%
NY*	1029.3	536.0	52.1%
NC	504.0	146.0	29.0%
ND	479.7	145.0	30.2%
OH	598.7	226.0	37.7%
OK	586.1	204.0	34.8%
OR	581.2	219.0	37.7%
PA	614.3	261.0	42.5%
RI	821.8	447.0	54.4%
SC	530.8	158.0	29.8%
SD	613.9	254.0	41.4%
TN	535.7	163.0	30.4%
TX	624.9	242.0	38.7%
UT	643.9	271.0	42.1%
VT	777.0	363.0	46.7%
VA	505.3	131.0	25.9%
WA	797.3	403.5	50.6%
WV	502.2	156.0	31.1%
WI	753.3	353.0	46.9%
WY	514.8	161.0	31.3%
Weighted Avg. (by market share)	601.5	248.14	41.3%

*Price data include responses from New York City and its \$1.50/pack local tax.

Notes: Price estimates do not generally reflect the temporary price reductions that occur throughout the year.
Price estimates do not include sales tax.

Table 13B — 2011
Cigarette Taxes as Percentage of Retail Price
Generic Brands Included In Average Calculation
(As of November 1, 2011)

State	Weighted Average Price Per Package	State and Federal Cigarette Taxes Per Package	Taxes as a Percentage of Average Retail Price
AL	484.5	143.5	29.6%
AK	849.4	301.0	35.4%
AZ	649.2	301.0	46.4%
AR	555.1	216.0	38.9%
CA	539.5	188.0	34.8%
CO	521.6	185.0	35.5%
CT	800.5	441.0	55.1%
DE	562.1	261.0	46.4%
DC	711.3	387.0	54.4%
FL	551.9	234.9	42.6%
GA	463.7	138.0	29.8%
HI	878.8	421.0	47.9%
ID	484.5	158.0	32.6%
IL	587.1	199.0	33.9%
IN	519.9	200.5	38.6%
IA	578.1	237.0	41.0%
KS	511.2	180.0	35.2%
KY	473.6	161.0	34.0%
LA	464.2	137.0	29.5%
ME	650.1	301.0	46.3%
MD	628.8	301.0	47.9%
MA	751.4	352.0	46.8%
MI	633.5	301.0	47.5%
MN	590.7	259.6	43.9%
MS	494.8	169.0	34.2%
MO	429.9	118.0	27.4%
MT	618.9	271.0	43.8%
NE	510.7	165.0	32.3%
NV	523.0	181.0	34.6%
NH	593.0	269.0	45.4%
NJ	737.2	371.0	50.3%
NM	606.0	267.0	44.1%
NY*	984.9	536.0	54.4%
NC	461.2	146.0	31.7%
ND	450.6	145.0	32.2%
OH	561.4	226.0	40.3%
OK	555.1	204.0	36.8%
OR	551.6	219.0	39.7%
PA	576.8	261.0	45.2%
RI	785.4	447.0	56.9%
SC	484.4	158.0	32.6%
SD	584.2	254.0	43.5%
TN	492.5	163.0	33.1%
TX	573.1	242.0	42.2%
UT	599.9	271.0	45.2%
VT	742.9	363.0	48.9%
VA	465.8	131.0	28.1%
WA	763.6	403.5	52.8%
WV	463.0	156.0	33.7%
WI	712.5	353.0	49.5%
WY	485.7	161.0	33.1%
Weighted Avg. (by market share)	561.1	248.14	44.2%

*Price data include responses from New York City and its \$1.50/pack local tax.

Notes: Price estimates do not generally reflect the temporary price reductions that occur throughout the year.
Price estimates do not include sales tax.

Table 13A — 2012
Cigarette Taxes as Percentage of Retail Price
Generic Brands Not Included In Average Calculation
(As of November 1, 2012)

State	Weighted Average Price Per Package	State and Federal Cigarette Taxes Per Package	Taxes as a Percentage of Average Retail Price
AL	521.4	143.5	27.5%
AK	859.1	301.0	35.0%
AZ	686.5	301.0	43.8%
AR	580.2	216.0	37.2%
CA	578.8	188.0	32.5%
CO	572.9	185.0	32.3%
CT	874.3	441.0	50.4%
DE	610.1	261.0	42.8%
DC	779.0	387.0	49.7%
FL	606.7	234.9	38.7%
GA	496.8	138.0	27.8%
HI	900.5	421.0	46.8%
ID	510.0	158.0	31.0%
IL	719.9	299.0	41.5%
IN	563.9	200.5	35.6%
IA	609.7	237.0	38.9%
KS	549.2	180.0	32.8%
KY	514.7	161.0	31.3%
LA	502.2	137.0	27.3%
ME	681.0	301.0	44.2%
MD	672.8	301.0	44.7%
MA	792.9	352.0	44.4%
MI	673.2	301.0	44.7%
MN	608.0	261.0	42.9%
MS	543.7	169.0	31.1%
MO	470.7	118.0	25.1%
MT	653.5	271.0	41.5%
NE	546.4	165.0	30.2%
NV	552.4	181.0	32.8%
NH	624.2	269.0	43.1%
NJ	772.7	371.0	48.0%
NM	653.6	267.0	40.9%
NY*	1044.0	536.0	51.3%
NC	500.6	146.0	29.2%
ND	476.6	145.0	30.4%
OH	582.5	226.0	38.8%
OK	584.0	204.0	34.9%
OR	585.7	219.0	37.4%
PA	629.4	261.0	41.5%
RI	866.0	451.0	52.1%
SC	536.5	158.0	29.5%
SD	614.4	254.0	41.3%
TN	524.3	163.0	31.1%
TX	606.6	242.0	39.9%
UT	671.6	271.0	40.4%
VT	791.6	363.0	45.9%
VA	505.7	131.0	25.9%
WA	793.8	403.5	50.8%
WV	504.2	156.0	30.9%
WI	766.2	353.0	46.1%
WY	524.3	161.0	30.7%
Weighted Avg. (by market share)	604.5	250.20	41.4%

*Price data include responses from New York City and its \$1.50/pack local tax.

Notes: Price estimates do not generally reflect the temporary price reductions that occur throughout the year.
Price estimates do not include sales tax.

Table 13B — 2012
Cigarette Taxes as Percentage of Retail Price
Generic Brands Included In Average Calculation
(As of November 1, 2012)

State	Weighted Average Price Per Package	State and Federal Cigarette Taxes Per Package	Taxes as a Percentage of Average Retail Price
AL	484.1	143.5	29.6%
AK	830.0	301.0	36.3%
AZ	660.0	301.0	45.6%
AR	548.5	216.0	39.4%
CA	540.0	188.0	34.8%
CO	529.9	185.0	34.9%
CT	832.9	441.0	52.9%
DE	583.3	261.0	44.7%
DC	736.6	387.0	52.5%
FL	554.9	234.9	42.3%
GA	450.6	138.0	30.6%
HI	857.1	421.0	49.1%
ID	478.9	158.0	33.0%
IL	685.4	299.0	43.6%
IN	523.1	200.5	38.3%
IA	575.3	237.0	41.2%
KS	515.4	180.0	34.9%
KY	475.2	161.0	33.9%
LA	465.4	137.0	29.4%
ME	639.1	301.0	47.1%
MD	636.2	301.0	47.3%
MA	750.5	352.0	46.9%
MI	638.6	301.0	47.1%
MN	580.9	261.0	44.9%
MS	490.2	169.0	34.5%
MO	423.9	118.0	27.8%
MT	612.8	271.0	44.2%
NE	506.2	165.0	32.6%
NV	518.1	181.0	34.9%
NH	587.6	269.0	45.8%
NJ	732.2	371.0	50.7%
NM	617.3	267.0	43.3%
NY*	996.7	536.0	53.8%
NC	457.8	146.0	31.9%
ND	444.5	145.0	32.6%
OH	552.5	226.0	40.9%
OK	540.0	204.0	37.8%
OR	547.3	219.0	40.0%
PA	587.2	261.0	44.4%
RI	823.0	451.0	54.8%
SC	485.1	158.0	32.6%
SD	583.1	254.0	43.6%
TN	483.2	163.0	33.7%
TX	565.9	242.0	42.8%
UT	624.0	271.0	43.4%
VT	749.4	363.0	48.4%
VA	468.0	131.0	28.0%
WA	769.3	403.5	52.5%
WV	475.2	156.0	32.8%
WI	724.0	353.0	48.8%
WY	489.6	161.0	32.9%
Weighted Avg. (by market share)	564.6	250.20	44.3%

*Price data include responses from New York City and its \$1.50/pack local tax.

Notes: Price estimates do not generally reflect the temporary price reductions that occur throughout the year.
Price estimates do not include sales tax.

Table 13A — 2013
Cigarette Taxes as Percentage of Retail Price
Generic Brands Not Included In Average Calculation
(As of November 1, 2013)

State	Weighted Average Price Per Package	State and Federal Cigarette Taxes Per Package	Taxes as a Percentage of Average Retail Price
AL	546.2	143.5	26.3%
AK	908.8	301.0	33.1%
AZ	712.5	301.0	42.2%
AR	597.5	216.0	36.2%
CA	598.2	188.0	31.4%
CO	595.0	185.0	31.1%
CT	865.2	441.0	51.0%
DE	613.1	261.0	42.6%
DC	779.2	387.0	49.7%
FL	608.6	234.9	38.6%
GA	491.9	138.0	28.1%
HI	941.3	421.0	44.7%
ID	526.8	158.0	30.0%
IL	741.7	299.0	40.3%
IN	573.7	200.5	34.9%
IA	621.9	237.0	38.1%
KS	556.3	180.0	32.4%
KY	521.5	161.0	30.9%
LA	503.5	137.0	27.2%
ME	691.0	301.0	43.6%
MD	683.5	301.0	44.0%
MA	912.8	452.0	49.5%
MI	689.5	301.0	43.7%
MN	800.3	433.3	54.1%
MS	530.9	169.0	31.8%
MO	484.2	118.0	24.4%
MT	649.3	271.0	41.7%
NE	576.8	165.0	28.6%
NV	567.8	181.0	31.9%
NH	642.6	279.0	43.4%
NJ	770.2	371.0	48.2%
NM	667.1	267.0	40.0%
NY*	1054.4	536.0	50.8%
NC	512.7	146.0	28.5%
ND	497.6	145.0	29.1%
OH	607.9	226.0	37.2%
OK	590.8	204.0	34.5%
OR	610.9	219.0	35.8%
PA	637.0	261.0	41.0%
RI	877.6	451.0	51.4%
SC	531.7	158.0	29.7%
SD	613.4	254.0	41.4%
TN	531.5	163.0	30.7%
TX	619.5	242.0	39.1%
UT	681.1	271.0	39.8%
VT	800.4	363.0	45.4%
VA	523.0	131.0	25.0%
WA	812.2	403.5	49.7%
WV	527.6	156.0	29.6%
WI	796.1	353.0	44.3%
WY	544.4	161.0	29.6%
Weighted Avg. (by market share)	619.3	255.74	41.3%

*Price data include responses from New York City and its \$1.50/pack local tax.

Notes: Price estimates do not generally reflect the temporary price reductions that occur throughout the year.
Price estimates do not include sales tax.

Table 13B — 2013
Cigarette Taxes as Percentage of Retail Price
Generic Brands Included In Average Calculation
(As of November 1, 2013)

State	Weighted Average Price Per Package	State and Federal Cigarette Taxes Per Package	Taxes as a Percentage of Average Retail Price
AL	494.2	143.5	29.0%
AK	865.9	301.0	34.8%
AZ	662.2	301.0	45.5%
AR	552.1	216.0	39.1%
CA	551.0	188.0	34.1%
CO	541.5	185.0	34.2%
CT	821.4	441.0	53.7%
DE	580.0	261.0	45.0%
DC	739.0	387.0	52.4%
FL	557.2	234.9	42.2%
GA	456.3	138.0	30.2%
HI	870.2	421.0	48.4%
ID	486.1	158.0	32.5%
IL	705.1	299.0	42.4%
IN	525.7	200.5	38.1%
IA	574.8	237.0	41.2%
KS	514.0	180.0	35.0%
KY	475.9	161.0	33.8%
LA	462.7	137.0	29.6%
ME	645.2	301.0	46.7%
MD	638.3	301.0	47.2%
MA	868.3	452.0	52.1%
MI	656.2	301.0	45.9%
MN	761.6	433.3	56.9%
MS	487.5	169.0	34.7%
MO	438.7	118.0	26.9%
MT	615.5	271.0	44.0%
NE	527.0	165.0	31.3%
NV	528.7	181.0	34.2%
NH	600.9	279.0	46.4%
NJ	737.0	371.0	50.3%
NM	616.8	267.0	43.3%
NY*	1003.0	536.0	53.4%
NC	462.7	146.0	31.6%
ND	455.2	145.0	31.9%
OH	563.1	226.0	40.1%
OK	553.3	204.0	36.9%
OR	568.3	219.0	38.5%
PA	594.4	261.0	43.9%
RI	821.9	451.0	54.9%
SC	487.9	158.0	32.4%
SD	576.6	254.0	44.1%
TN	496.5	163.0	32.8%
TX	574.7	242.0	42.1%
UT	629.6	271.0	43.0%
VT	767.2	363.0	47.3%
VA	493.9	131.0	26.5%
WA	774.5	403.5	52.1%
WV	483.0	156.0	32.3%
WI	742.1	353.0	47.6%
WY	501.8	161.0	32.1%
Weighted Avg. (by market share)	575.6	255.74	44.4%

*Price data include responses from New York City and its \$1.50/pack local tax.

Notes: Price estimates do not generally reflect the temporary price reductions that occur throughout the year.
Price estimates do not include sales tax.

Table 13A — 2014
Cigarette Taxes as Percentage of Retail Price
Generic Brands Not Included
(As of November 1, 2014)

State	Weighted Average Price Per Package	State and Federal Cigarette Taxes Per Package	Taxes as a Percentage of Average Retail Price
AL	554.3	143.5	25.9%
AK	913.4	301.0	33.0%
AZ	733.6	301.0	41.0%
AR	595.3	216.0	36.3%
CA	601.5	188.0	31.3%
CO	595.4	185.0	31.1%
CT	851.1	441.0	51.8%
DE	612.0	261.0	42.6%
DC	771.3	387.0	50.2%
FL	611.3	234.9	38.4%
GA	520.0	138.0	26.5%
HI	956.7	421.0	44.0%
ID	547.8	158.0	28.8%
IL**	763.7	299.0	39.2%
IN	563.2	200.5	35.6%
IA	610.0	237.0	38.9%
KS	548.6	180.0	32.8%
KY	526.5	161.0	30.6%
LA	518.1	137.0	26.4%
ME	686.3	301.0	43.9%
MD	698.7	301.0	43.1%
MA	909.3	452.0	49.7%
MI	689.4	301.0	43.7%
MN	815.9	433.3	53.1%
MS	549.8	169.0	30.7%
MO	506.3	118.0	23.3%
MT	660.5	271.0	41.0%
NE	581.9	165.0	28.4%
NV	576.2	181.0	31.4%
NH	639.4	279.0	43.6%
NJ	775.1	371.0	47.9%
NM	686.8	267.0	38.9%
NY*	1056.1	536.0	50.8%
NC	521.4	146.0	28.0%
ND	524.1	145.0	27.7%
OH	610.0	226.0	37.0%
OK	598.4	204.0	34.1%
OR	615.5	219.0	35.6%
PA	683.3	261.0	38.2%
RI	867.4	451.0	52.0%
SC	538.3	158.0	29.4%
SD	629.7	254.0	40.3%
TN	547.9	163.0	29.7%
TX	633.1	242.0	38.2%
UT	686.7	271.0	39.5%
VT	812.6	363.0	44.7%
VA	529.4	131.0	24.7%
WA	834.1	403.5	48.4%
WV	534.4	156.0	29.2%
WI	795.9	353.0	44.4%
WY	546.6	161.0	29.5%
Weighted Avg. (by market share)	627.9	255.74	40.7%

*Price data include responses from New York City and its \$1.50/pack local tax.

**Price data include responses from Cook County and Chicago and their combined local tax of \$4.18.

Notes: Price estimates do not generally reflect the temporary price reductions that occur throughout the year.
Price estimates do not include sales tax.

Table 13B — 2014
Cigarette Taxes as Percentage of Retail Price
Generic Brands Included
(As of November 1, 2014)

State	Weighted Average Price Per Package	State and Federal Cigarette Taxes Per Package	Taxes as a Percentage of Average Retail Price
AL	510.2	143.5	28.1%
AK	890.1	301.0	33.8%
AZ	675.2	301.0	44.6%
AR	550.8	216.0	39.2%
CA	547.5	188.0	34.3%
CO	543.1	185.0	34.1%
CT	821.1	441.0	53.7%
DE	581.8	261.0	44.9%
DC	731.2	387.0	52.9%
FL	554.8	234.9	42.3%
GA	479.3	138.0	28.8%
HI	883.9	421.0	47.6%
ID	505.9	158.0	31.2%
IL**	724.8	299.0	41.3%
IN	539.0	200.5	37.2%
IA	579.1	237.0	40.9%
KS	524.7	180.0	34.3%
KY	483.6	161.0	33.3%
LA	472.4	137.0	29.0%
ME	652.9	301.0	46.1%
MD	647.0	301.0	46.5%
MA	878.1	452.0	51.5%
MI	649.2	301.0	46.4%
MN	781.4	435.2	55.7%
MS	515.1	169.0	32.8%
MO	455.3	118.0	25.9%
MT	629.6	271.0	43.0%
NE	532.6	165.0	31.0%
NV	532.6	181.0	34.0%
NH	607.5	279.0	45.9%
NJ	742.8	371.0	49.9%
NM	633.7	267.0	42.1%
NY*	1006.6	536.0	53.2%
NC	475.8	146.0	30.7%
ND	473.3	145.0	30.6%
OH	567.3	226.0	39.8%
OK	549.7	204.0	37.1%
OR	570.7	232.0	40.7%
PA	646.3	261.0	40.4%
RI	824.8	451.0	54.7%
SC	498.7	158.0	31.7%
SD	593.1	254.0	42.8%
TN	500.3	163.0	32.6%
TX	576.3	242.0	42.0%
UT	634.9	271.0	42.7%
VT	768.9	363.0	47.2%
VA	491.1	131.0	26.7%
WA	781.5	403.5	51.6%
WV	486.8	156.0	32.0%
WI	753.0	353.0	46.9%
WY	510.0	161.0	31.6%
Weighted Avg. (by market share)	584.0	256.03	43.8%

*Price data include responses from New York City and its \$1.50/pack local tax. Prices for New York City were \$11.57 per pack.

**Price data include responses from Chicago, which includes the Cook County and Chicago local taxes of \$4.18. Prices for Chicago were \$10.96 per pack.

Notes: Price estimates do not generally reflect the temporary price reductions that occur throughout the year. Price estimates do not include sales tax.

Table 14 — 2014
Cigarette Taxes as a Percentage of Weighted Average Price Before Taxes
(As of November 1, 2014)

State	Weighted Average Price Per Pack	State Cigarette Tax Per Pack	State Sales Tax Per Pack	Federal Cigarette Tax Per Pack	Total Taxes Per Pack*	Taxes as a Percentage of Average Price Before Taxes
AL	510.2	42.5	20.4	101.0	163.9	44.7%
AK	890.1	200.0	0.0	101.0	301.0	51.1%
AZ	675.2	200.0	37.8	101.0	338.8	90.5%
AR	550.8	115.0	35.8	101.0	251.8	75.2%
CA	547.5	87.0	41.1	101.0	229.1	63.7%
CO	543.1	84.0	15.7	101.0	200.7	56.0%
CT	821.1	340.0	52.1	101.0	493.1	129.7%
DE	581.8	160.0	0.0	101.0	261.0	81.4%
DC*	731.2	286.0	0.0	101.0	387.0	112.4%
FL	554.8	133.9	33.3	101.0	268.2	83.8%
GA	479.3	37.0	19.2	101.0	157.2	46.1%
HI	883.9	320.0	35.4	101.0	456.4	98.6%
ID	505.9	57.0	30.4	101.0	188.4	54.2%
IL	724.8	198.0	45.3	101.0	344.3	80.9%
IN	539.0	99.5	37.7	101.0	238.2	70.4%
IA	579.1	136.0	34.7	101.0	271.7	79.4%
KS	524.7	79.0	32.3	101.0	212.3	61.6%
KY	483.6	60.0	29.0	101.0	190.0	58.9%
LA	472.4	36.0	18.9	101.0	155.9	46.5%
ME	652.9	200.0	35.9	101.0	336.9	95.7%
MD	647.0	200.0	38.8	101.0	339.8	98.2%
MA	878.1	351.0	54.9	101.0	506.9	119.0%
MI	649.2	200.0	39.0	101.0	340.0	97.6%
MN*	781.4	334.2	0.0	101.0	435.2	125.7%
MS	515.1	68.0	36.1	101.0	205.1	59.3%
MO	455.3	17.0	19.2	101.0	137.2	40.7%
MT	629.6	170.0	0.0	101.0	271.0	75.6%
NE	532.6	64.0	29.3	101.0	194.3	52.9%
NV	532.6	80.0	36.5	101.0	217.5	61.9%
NH	607.5	178.0	0.0	101.0	279.0	84.9%
NJ	742.8	270.0	52.0	101.0	423.0	113.8%
NM	633.7	166.0	32.5	101.0	299.5	81.7%
NY	1006.6	435.0	40.3	101.0	576.3	122.5%
NC	475.8	45.0	22.6	101.0	168.6	51.1%
ND	473.3	44.0	23.7	101.0	168.7	51.4%
OH	567.3	125.0	32.6	101.0	258.6	75.8%
OK*	549.7	103.0	0.0	101.0	204.0	59.0%
OR	570.7	131.0	0.0	101.0	232.0	68.5%
PA	646.3	160.0	38.8	101.0	299.8	77.8%
RI	824.8	350.0	57.7	101.0	508.7	136.1%
SC	498.7	57.0	29.9	101.0	187.9	55.2%
SD	593.1	153.0	23.7	101.0	277.7	81.9%
TN	500.3	62.0	35.0	101.0	198.0	58.7%
TX	576.3	141.0	36.0	101.0	278.0	83.2%
UT	634.9	170.0	29.5	101.0	300.5	82.6%
VT	768.9	275.0	46.1	101.0	422.1	107.4%
VA	491.1	30.0	26.0	101.0	157.0	43.6%
WA	781.5	302.5	50.8	101.0	454.3	120.2%
WV	486.8	55.0	29.2	101.0	185.2	56.0%
WI	753.0	252.0	37.7	101.0	390.7	97.7%
WY	510.0	60.0	20.4	101.0	181.4	52.0%
Weighted Avg. (by market share)	584.0					

*DC, MN, and OK do not apply the general sales tax to cigarettes. MN applies a "cigarette sales tax" at the wholesale level. DC makes a similar adjustment.

Table 15 — 1958
General Sales or Gross Receipts Tax
Applied to Cigarettes
(As of October 1, 1958)

State	Sales Tax Rate	Applies to Cigarettes	Adds to Single Package Sales	Adds to Carton Lot Sales
AL	3%	x	1¢	7¢
AZ	2	x	1	4
AR	3	—	—	—
CA	3	x	1	6
CO	2	—	—	—
CT	3	—	—	—
DC	2	—	—	—
FL	3	x	1	7
GA	3	x	1	7
IL	2 ¹ / ₂	x	1	6
IN	³ / ₈	x	—	1
IA	2	x	1	5
KS	2	—	—	—
LA	2	x	1	6
ME	3	—	—	—
MD*	3	x	—	7
MI	3	x	1	7
MS	3	x	1	7
MO	2	x	1	4
NV	2	x	—	5
NM	2	x	1	5
NC	3	x	1	6
ND	2	—	—	—
OH	3	—	—	—
OK	2	—	—	—
PA	3	—	—	—
RI	3	—	—	—
SC	3	x	1	7
SD	2	—	—	—
TN	3	—	—	—
UT	2	x	1	5
WA	3 ¹ / ₃	x	1	8
WV	2	x	1	5
WY	2	—	—	—

*Data for Maryland as of January 1, 1959, when sales tax rate was raised from 2% to 3%. First bracket is 2¢ on sales from 51¢ to 66¢.

Table 15 — 1959
General Sales or Gross Receipts Tax
Applied to Cigarettes
(As of October 1, 1959)

State	Sales Tax Rate	Applies to Cigarettes	Adds to Single Package Sales	Adds to Carton Lot Sales
AL	3%	x	1¢	8¢
AK	$\frac{1}{2}$	x	—	1
AZ	3	x	1	6
AR	3	—	—	—
CA	3	x	1	7
CO	2	—	—	—
CT	3	—	—	—
DC	2	—	—	—
FL	3	x	1	7
GA	3	x	1	8
IL	3	x	1	7
IN	$\frac{3}{8}$	x	—	1
IA	2	x	1	5
KS	$2\frac{1}{2}$	—	—	—
LA	2	x	1	6
ME	3	—	—	—
MD	3	x	—	7
MI	3	x	1	7
MS	3	x	1	8
MO	2	x	1	4
NV	2	x	—	5
NM	2	x	1	5
NC	3	x	1	6
ND	2	—	—	—
OH	3	—	—	—
OK	2	—	—	—
PA	4	—	—	—
RI	3	—	—	—
SC	3	x	1	7
SD	2	—	—	—
TN	3	—	—	—
UT	2	x	1	5
WA	4	x	1	11
WV	2	x	1	5
WY	2	—	—	—

Table 15 — 1960
General Sales or Gross Receipts Tax
Applied to Cigarettes
(As of October 1, 1960)

State	Sales Tax Rate	Applies to Cigarettes	Adds to Single Package Sales	Adds to Carton Lot Sales
AL	3%	x	1¢	8¢
AK	$\frac{1}{4}$	x	—	1
AZ	3	x	1	6
AR	3	—	—	—
CA	3	x	1	7
CO	2	—	—	—
CT	3	—	—	—
DC	2	—	—	—
FL	3	x	1	7
GA	3	x	1	8
HI	$3\frac{1}{2}$	x	1	8
IL	3	x	1	7
IN	$\frac{3}{8}$	x	—	1
IA	2	x	1	5
KS	$2\frac{1}{2}$	—	—	—
KY	3	x	1	7
LA	2	x	1	6
ME	3	—	—	—
MD	3	x	—	7
MI	3	x	1	7
MS	3	x	1	8
MO	2	x	1	4
NV	2	x	—	5
NM	2	x	1	5
NC	3	x	1	6
ND	2	—	—	—
OH	3	—	—	—
OK	2	—	—	—
PA	4	—	—	—
RI	3	—	—	—
SC	3	x	1	7
SD	2	—	—	—
TN	3	—	—	—
UT	2	x	1	5
WA	4	x	1	11
WV	2	x	1	5
WY	2	—	—	—

Table 15 — 1961
General Sales or Gross Receipts Tax
Applied to Cigarettes
(As of November 1, 1961)

State	Sales Tax Rate	Applies to Cigarettes	Adds to Single Package Sales	Adds to Carton Lot Sales
AL	3%	x	1¢	8¢
AK	$\frac{1}{4}$ - $\frac{1}{2}$	x	—	1
AZ	3	x	1	6
AR	3	—	—	—
CA	3	x	1	7
CO	2	—	—	—
CT	$3\frac{1}{2}$	—	—	—
DC	2	—	—	—
FL	3	x	1	7
GA	3	x	1	8
HI	$3\frac{1}{2}$	x	1	8
IL	$3\frac{1}{2}$	x	1	8
IN	$\frac{3}{8}$	x	—	1
IA	2	x	1	5
KS	$2\frac{1}{2}$	x	1	6
KY	3	x	1	7
LA	2	x	1	6
ME	3	—	—	—
MD	3	x	—	7
MI	4	x	1	7
MS	3	x	1	8
MO	2	x	1	5
NV	2	x	1	5
NM	2	x	1	6
NC	3	x	1	6
ND	2	—	—	—
OH	3	—	—	—
OK	2	—	—	—
PA	4	—	—	—
RI	3	—	—	—
SC	3	x	1	7
SD	2	—	—	—
TN	3	—	—	—
TX	2	—	—	—
UT	$2\frac{1}{2}$	x	1	6
WA	4	x	1	11
WV	3	x	1	8
WY	2	—	—	—

Table 15 — 1962
General Sales or Gross Receipts Tax
Applied to Cigarettes
(As of November 1, 1962)

State	Sales Tax Rate	Applies to Cigarettes	Adds to Single Package Sales	Adds to Carton Lot Sales
AL	3%	x	1¢	8¢
AZ	3	x	1	6
AR	3	—	—	—
CA	3	x	1	7
CO	2	—	—	—
CT	3 $\frac{1}{2}$	—	—	—
DC	3	—	—	—
FL	3	x	1	8
GA	3	x	1	4
HI	3 $\frac{1}{2}$	x	1	8
IL	3 $\frac{1}{2}$	x	1	8
IA	2	x	1	5
KS	2 $\frac{1}{2}$	x	1	6
KY	3	x	1	7
LA	2	x	1	6
ME	3	—	—	—
MD	3	x	—	7
MI	4	x	1	10
MS	3	x	1	9
MO	2	x	1	5
NV	2	x	1	6
NM	2	x	1	6
NC	3	x	1	6
ND	2	—	—	—
OH	3	—	—	—
OK	2	—	—	—
PA	4	—	—	—
RI	3	—	—	—
SC	3	x	1	7
SD	2	—	—	—
TN	3	—	—	—
TX	2	—	—	—
UT	2 $\frac{1}{2}$	x	1	6
WA	4	x	1	11
WV	3	x	1	8
WI	3	x	1	8
WY	2	—	—	—

Table 15 — 1963
General Sales or Gross Receipts Tax
Applied to Cigarettes
(As of November 1, 1963)

State	Sales Tax Rate	Applies to Cigarettes	Adds to Single Package Sales	Adds to Carton Lot Sales
AL	4%	x	1¢	11¢
AZ	3	x	1	7
AR	3	—	—	—
CA	3	x	1	8
CO	2	—	—	—
CT	3 $\frac{1}{2}$	—	—	—
DC	3	—	—	—
FL	3	x	1	8
GA	3	x	1	8
HI	3 $\frac{1}{2}$	x	1	9
IL	3 $\frac{1}{2}$	x	1	8
IA	2	x	1	5
KS	2 $\frac{1}{2}$	x	1	6
KY	3	x	1	7
LA	2	x	1	6
ME	4	—	—	—
MD	3	x	—	6
MI	4	x	1	11
MS	3	x	1	9
MO	3	x	1	7
NV	2	x	1	6
NM	3	x	1	9
NC	3	x	1	6
ND	2 $\frac{1}{4}$	—	—	—
OH	3	—	—	—
OK	2	—	—	—
PA	5	—	—	—
RI	3	—	—	—
SC	3	x	1	7
SD	2	—	—	—
TN	3	—	—	—
TX	2	—	—	—
UT	3	x	1	8
WA	4	x	1	11
WV	3	x	1	8
WI	3	—	—	—
WY	2	—	—	—

Table 15 — 1964
General Sales or Gross Receipts Tax
Applied to Cigarettes
(As of November 1, 1964)

State	Sales Tax Rate	Applies to Cigarettes	Adds to Single Package Sales	Adds to Carton Lot Sales
AL	4%	x	1¢	11¢
AZ	3	x	1	7
AR	3	—	—	—
CA	3	x	1	8
CO	2	—	—	—
CT	3 ¹ / ₂	—	—	—
DC	3	—	—	—
FL	3	x	1	8
GA	3	x	1	9
HI	3 ¹ / ₂	x	1	9
IL	3 ¹ / ₂	x	1	8
IN	2	x	1	5
IA	2	x	1	5
KS	2 ¹ / ₂	x	1	6
KY	3	x	1	7
LA	2	x	1	6
ME	4	—	—	—
MD	3	x	—	6
MI	4	x	1	11
MS	3 ¹ / ₂	x	1	10
MO	3	x	1	7
NV	2	x	1	6
NM	3	x	1	9
NC	3	x	1	6
ND	2 ¹ / ₄	—	—	—
OH	3	—	—	—
OK	2	—	—	—
PA	5	—	—	—
RI	3 ¹ / ₂	—	—	—
SC	3	x	1	7
SD	2	—	—	—
TN	3	—	—	—
TX	2	—	—	—
UT	3	x	1	8
WA	4	x	1	11
WV	3	x	1	8
WI	3	—	—	—
WY	2	—	—	—

Table 15 — 1965
General Sales or Gross Receipts Tax
Applied to Cigarettes
(As of November 1, 1965)

State	Sales Tax Rate	Applies to Cigarettes	Adds to Single Package Sales	Adds to Carton Lot Sales
AL	4%	x	1¢	11¢
AZ	3	x	1	8
AR	3	—	—	—
CA	3	x	1	8
CO	3	—	—	—
CT	3 ¹ / ₂	—	—	—
DC	3	—	—	—
FL	3	x	1	8
GA	3	x	1	9
HI	4	x	1	9
ID	3	x	1	8
IL	3 ¹ / ₂	x	1	9
IN	2	x	1	5
IA	2	x	1	6
KS	3	x	1	8
KY	3	x	1	7
LA	2	x	1	6
ME	4	—	—	—
MD	3	x	—	6
MI	4	x	1	11
MS	3 ¹ / ₂	x	1	10
MO	3	x	1	7
NV	2	x	1	6
NM	3	x	1	9
NY	2	x	1	7
NC	3	x	1	6
ND	2 ¹ / ₄	—	—	—
OH	3	—	—	—
OK	2	—	—	—
PA	5	—	—	—
RI	4	—	—	—
SC	3	x	1	7
SD	3	—	—	—
TN	3	—	—	—
TX	2	—	—	—
UT	3	x	1	8
WA	4 ¹ / ₅	x	1	13
WV	3	x	1	8
WI	3	—	—	—
WY	2 ¹ / ₂	—	—	—

Table 15 — 1966
General Sales or Gross Receipts Tax
Applied to Cigarettes
(As of November 1, 1966)

State	Sales Tax Rate	Applies to Cigarettes	Adds to Single Package Sales	Adds to Carton Lot Sales
AL	4%	x	1¢	11¢
AZ	3	x	1	8
AR	3	—	—	—
CA	3	x	1	8
CO	3	—	—	—
CT	3 $\frac{1}{2}$	—	—	—
DC	3	x	1	9
FL	3	x	1	8
GA	3	x	1	9
HI	4	x	1	11
ID	3	x	1	8
IL	3 $\frac{1}{2}$	x	1	9
IN	2	x	1	5
IA	2	x	1	6
KS	3	x	1	8
KY	3	x	1	7
LA	2	—	x	16
ME	4	—	—	—
MD	3	x	—	6
MA	3	—	—	—
MI	4	x	1	11
MS	3 $\frac{1}{2}$	x	1	10
MO	3	x	1	7
NV	2	x	1	6
NJ	3	—	—	—
NM	3	x	1	9
NY	2	x	1	7
NC	3	x	1	6
ND	2 $\frac{1}{4}$	—	—	—
OH	3	—	—	—
OK	2	—	—	—
PA	5	—	—	—
RI	4	—	—	—
SC	3	x	1	7
SD	3	—	—	—
TN	3	—	—	—
TX	2	—	—	—
UT	3	x	1	8
VA	3	x	1	6
WA	4 $\frac{1}{5}$	x	1	13
WV	3	x	1	8
WI	3	—	—	—
WY	2 $\frac{1}{2}$	—	—	—

Table 15 — 1967
General Sales or Gross Receipts Tax
Applied to Cigarettes
(As of November 1, 1967)

State	Sales Tax Rate	Applies to Cigarettes	Adds to Single Package Sales	Adds to Carton Lot Sales
AL	4%	x	1¢	8¢
AZ	3	x	1	8
AR	3	—	—	—
CA	5*	x	2	16
CO	3	—	—	—
CT	3	—	—	—
DC	3	x	1	9
FL	3	x	1	8
GA	3	x	1	9
HI	4	x	1	12
ID	3	x	1	9
IL	5*	x	2	16
IN	2	x	0	5
IA	3	x	1	10
KS	3	x	1	9
KY	3	x	1	7
LA	2	x	1	6
ME	4 ¹ / ₂	—	—	—
MD	3	x	1	7
MA	3	—	—	—
MI	4	x	2	11
MN	3	x	1	9
MS	4 ¹ / ₂ *	x	2	14
MO	3	x	1	8
NE	2 ¹ / ₂	x	1	8
NV	3*	x	1	9
NJ	3	—	—	—
NM	4*	x	1	12
NY	2**	x	1	6
NC	3	x	1	6
ND	3	—	—	—
OH	4	x	1	10
OK	2	—	—	—
PA	5	—	—	—
RI	5	—	—	—
SC	3	x	1	8
SD	3	—	—	—
TN	4*	x	1	12
TX	2	—	—	—
UT	3 ¹ / ₂ *	x	1	10
VA	3*	x	1	7
WA	4 ¹ / ₂	x	2	15
WV	3	x	1	9
WI	3	—	—	—
WY	3	—	—	—

*Includes state-collected local sales tax rate.

**Certain counties and cities impose general sales taxes not here included that are collected by the state.

Table 15 — 1968
General Sales or Gross Receipts Tax
Applied to Cigarettes
(As of November 1, 1968)

State	Sales Tax Rate	Applies to Cigarettes	Adds to Single Package Sales	Adds to Carton Lot Sales
AL	4%	x	1¢	9¢
AZ	3	x	1	10
AR	3	—	—	—
CA	5*	x	2	16
CO	3	—	—	—
CT	3 $\frac{1}{2}$	—	—	—
DC	4	x	1	10
FL	4	x	2	15
GA	3	x	1	9
HI	4	x	1	11
ID	3	x	1	9
IL	5*	x	2	16
IN	2	x	0	5
IA	3	x	1	10
KS	3	x	1	9
KY	5	x	2	12
LA	2	x	1	6
ME	4 $\frac{1}{2}$	—	—	—
MD	3	x	1	7
MA	3	—	—	—
MI	4	x	2	11
MN	3	x	1	9
MS	5*	x	2	16
MO	3	x	1	8
NE	2 $\frac{1}{2}$	x	1	8
NV	3*	x	1	9
NJ	3	—	—	—
NM	4*	x	1	14
NY	2**	x	1	7
NC	3	x	1	6
ND	3	—	—	—
OH	4	x	1	10
OK	2	—	—	—
PA	6	—	—	—
RI	5	—	—	—
SC	3	x	1	8
SD	3	—	—	—
TN	4 $\frac{1}{2}$ *	x	1	12
TX	3	—	—	—
UT	3 $\frac{1}{2}$ *	x	1	11
VA	4*	x	1	10
WA	4 $\frac{1}{2}$	x	2	15
WV	3	x	1	9
WI	3	—	—	—
WY	3	—	—	—

*Includes state-collected local sales tax rate.

**Certain counties and cities impose general sales taxes not here included that are collected by the state.

Table 15 — 1969
General Sales or Gross Receipts Tax
Applied to Cigarettes
(As of November 1, 1969)

State	Sales Tax Rate	Applies to Cigarettes	Adds to Single Package Sales	Adds to Carton Lot Sales
AL	4%**	x	1¢	11¢
AZ	3**	x	1	10
AR	3	—	—	—
CA	5*	x	2	17
CO	3	—	—	—
CT	5	—	—	—
DC	4	x	1	10
FL	4	x	2	16
GA	3	x	1	9
HI	4	x	2	12
ID	3	x	1	9
IL	5*	x	2	18
IN	2	x	0	5
IA	3	x	1	10
KS	3	x	1	9
KY	5	x	2	13
LA	2**	x	1	6
ME	5	—	—	—
MD	4	x	2	9
MA	3	—	—	—
MI	4	x	2	12
MN	3	—	—	—
MS	5	x	2	16
MO	3	x	1	10
NE	2	x	1	6
NV	3*	x	1	11
NJ	3	—	—	—
NM	4	x	2	14
NY	2**	x	1	7
NC	3	x	1	8
ND	3	x	2	11
OH	4	x	2	13
OK	2	—	—	—
PA	6	—	—	—
RI	5	—	—	—
SC	4	x	2	11
SD	4	—	—	—
TN	4 ¹ / ₂ *	x	2	16
TX	3	—	—	—
UT	4 ¹ / ₂ *	x	2	14
VT	3	—	—	—
VA	4*	x	1	10
WA	4 ¹ / ₂	x	2	16
WV	3	x	1	10
WI	4	—	—	—
WY	3	—	—	—

*Includes state-collected local sales tax rate.

**Certain counties and cities impose general sales taxes not here included that are collected by the state.

Table 15 — 1970
General Sales or Gross Receipts Tax
Applied to Cigarettes
(As of November 1, 1970)

State	Sales Tax Rate	Applies to Cigarettes	Adds to Single Package Sales	Adds to Carton Lot Sales
AL	4%**	x	2¢	16¢
AZ	3**	x	1	10
AR	3	—	—	—
CA	5*	x	2	17
CO	3	—	—	—
CT	5	—	—	—
DC	4	x	2	11
FL	4	x	2	16
GA	3	x	2	10
HI	4	x	2	13
ID	3	x	1	9
IL	5*	x	2	18
IN	2	x	1	5
IA	3	x	1	11
KS	3	x	1	11
KY	5	x	2	13
LA	3**	x	1	11
ME	5	—	—	—
MD	4	x	2	10
MA	3	—	—	—
MI	4	x	2	14
MN	3	—	—	—
MS	5	x	2	17
MO	3	x	1	10
NE	2 ¹ / ₂ **	x	1	8
NV	3*	x	1	12
NJ	5	—	—	—
NM	4	x	2	15
NY	3**	x	2	10
NC	3**	x	1	8
ND	4	x	2	14
OH	4	x	2	14
OK	2	—	—	—
PA	6	—	—	—
RI	5	—	—	—
SC	4	x	2	12
SD	4	—	—	—
TN	4 ¹ / ₂ *	x	2	17
TX	3 ¹ / ₄	—	—	—
UT	4 ¹ / ₂ *	x	2	14
VT	3	—	—	—
VA	4*	x	1	11
WA	5*	x	2	18
WV	3	x	2	11
WI	4	—	—	—
WY	3	—	—	—

*Includes state-collected local sales tax rate.

**Certain counties and cities impose general sales taxes not here included that are collected by the state.

Table 15 — 1971
General Sales or Gross Receipts Tax
Applied to Cigarettes
(As of November 1, 1971)

State	Sales Tax Rate	Applies to Cigarettes	Adds to Single Package Sales	Adds to Carton Lot Sales
AL	4%**	x	2¢	16¢
AZ	3**	x	1	10
AR	3	—	—	—
CA	5*	x	2	17
CO	3	—	—	—
CT	5	—	—	—
DC	4	x	2	11
FL	4	x	2	17
GA	3	x	2	11
HI	4	x	2	13
ID	3	x	1	9
IL	5*	x	2	18
IN	2	x	1	5
IA	3	x	1	12
KS	3**	x	1	11
KY	5	x	2	13
LA	3**	x	1	11
ME	5	—	—	—
MD	4	x	2	10
MA	3	—	—	—
MI	4	x	1	10
MN	4	—	—	—
MS	5	x	2	17
MO	3**	x	1	10
NE	2½**	x	1	10
NV	3*	x	1	11
NJ	5	—	—	—
NM	4	x	2	15
NY	4**	x	1	10
NC	3**	x	1	7
ND	4	x	2	14
OH	4**	x	2	14
OK	2	—	—	—
PA	6	—	—	—
RI	5	—	—	—
SC	4	x	2	12
SD	4	—	—	—
TN	4½*	x	2	17
TX	4	—	—	—
UT	4½*	x	2	15
VT	3	—	—	—
VA	4*	x	1	11
WA	5*	x	2	21
WV	3	x	2	12
WI	4	—	—	—
WY	3	—	—	—

*Includes state-collected local sales tax rate.

**Certain counties and cities impose general sales taxes not here included that are collected by the state.

Table 15 — 1972
General Sales or Gross Receipts Tax
Applied to Cigarettes
(As of November 1, 1972)

State	Sales Tax Rate	Applies to Cigarettes	Sales Tax Base Value Includes Excise	Adds to Single Package Sales	Adds to Carton Lot Sales
AL	4%**	x	no	1¢	11¢
AZ	3**	x	yes	1	10
AR	3	—	—	—	—
CA	5*	x	yes	2	17
CO	3	—	—	—	—
CT	7	—	—	—	—
DC	5	x	yes	2	11
FL	4	x	yes	2	17
GA	3	x	yes	3	16
HI	4	x	yes	2	13
ID	3	x	yes	1	10
IL	5*	x	no	2	12
IN	2	x	no	1	5
IA	3	x	yes	1	11
KS	3**	x	yes	2	12
KY	5	x	yes	2	13
LA	3	x	yes	1	11
ME	5	—	—	—	—
MD	4	x	no	2	10
MA	3	—	—	—	—
MI	4	x	no	1	10
MN	4	—	—	—	—
MS	5	x	yes	2	17
MO	3**	x	yes	1	10
NE	2 $\frac{1}{2}$ **	x	yes	1	10
NV	3*	x	yes	1	11
NJ	5	—	—	—	—
NM	4	x	yes	2	15
NY	4**	x	no	2	10
NC	3**	x	yes	1	8
ND	4	x	yes	2	15
OH	4	—	—	—	—
OK	2	—	—	—	—
PA	6	—	—	—	—
RI	5	—	—	—	—
SC	4	x	yes	2	12
SD	4	—	—	—	—
TN	4 $\frac{1}{2}$ *	x	yes	2	17
TX	4	—	—	—	—
UT	4 $\frac{1}{2}$ *	x	yes	2	14
VT	3	—	—	—	—
VA	4*	x	yes	1	11
WA	5*	x	yes	2	21
WV	3	x	yes	2	11
WI	4	—	—	—	—
WY	3	—	—	—	—

*Includes state-collected local sales tax rate.

**Certain cities and/or counties impose general sales taxes not here included that are collected by the state.

Table 15 — 1973
General Sales or Gross Receipts Tax
Applied to Cigarettes
(As of November 1, 1973)

State	Sales Tax Rate	Applies to Cigarettes	Sales Tax Base Value Includes Excise	Adds to Single Package Sales	Adds to Carton Lot Sales
AL	4%**	x	no	2¢	11¢
AZ	3**	x	yes	1	11
AR	3	—	—	—	—
CA	5*	x	yes	2	18
CO	3	—	—	—	—
CT	6.5	—	—	—	—
DC	5	x	yes	2	16
FL	4	x	yes	3	17
GA	3	x	no	1	8
HI	4	x	yes	2	13
ID	3	x	yes	1	10
IL	5*	x	no	2	12
IN	4	x	yes	1	12
IA	3	x	yes	1	12
KS	3**	x	yes	2	11
KY	5	x	yes	2	14
LA	3	x	yes	1	11
ME	5	—	—	—	—
MD	4	x	no	2	10
MA	3	—	—	—	—
MI	4	x	no	2	10
MN	4	—	—	—	—
MS	5	x	yes	2	19
MO	3**	x	yes	1	10
NE	2½**	x	yes	1	10
NV	3½*	x	yes	2	13
NJ	5	—	—	—	—
NM	4	x	yes	2	15
NY	4**	x	no	2	10
NC	3**	x	yes	1	8
ND	4	x	yes	2	14
OH	4	—	—	—	—
OK	2	—	—	—	—
PA	6	—	—	—	—
RI	5	—	—	—	—
SC	4	x	yes	2	12
SD	4	—	—	—	—
TN	4½*	x	yes	2	17
TX	4	—	—	—	—
UT	4½*	x	yes	2	15
VT	3	—	—	—	—
VA	4*	x	yes	1	11
WA	5*	x	yes	2	21
WV	3	x	yes	2	12
WI	4	—	—	—	—
WY	3	—	—	—	—

*Includes state-collected local sales tax rate.

**Certain cities and/or counties impose general sales taxes not here included that are collected by the state.

Table 15 — 1974
General Sales or Gross Receipts Tax
Applied to Cigarettes
(As of November 1, 1974)

State	Sales Tax Rate	Applies to Cigarettes	Sales Tax Base Value Includes Excise	Adds to Single Package Sales	Adds to Carton Lot Sales
AL	4% ^{**}	x	no	2¢	12¢
AZ	4 ^{**}	x	yes	2	16
AR	3	—	—	—	—
CA	6*	x	yes	3	23
CO	3	—	—	—	—
CT	6	—	—	—	—
DC	5	x	yes	2	17
FL	4	x	yes	3	18
GA	3 ^{**}	x	no	1	9
HI	4	x	yes	2	14
ID	3	x	yes	1	11
IL	5*	x	no	2	14
IN	4	x	yes	1	13
IA	3	x	yes	2	12
KS	3 ^{**}	x	yes	2	11
KY	5	x	yes	2	15
LA	3 ^{**}	x	yes	2	12
ME	5	—	—	—	—
MD	4	x	no	2	12
MA	3	—	—	—	—
MI	4	x	no	2	11
MN	4	—	—	—	—
MS	5	x	yes	2	19
MO	3 ^{**}	x	yes	1	12
NE	2 $\frac{1}{2}$ ^{**}	x	yes	1	10
NV	3 $\frac{1}{2}$ [*]	x	yes	2	13
NJ	5	—	—	—	—
NM	4	x	yes	2	16
NY	4 ^{**}	x	no	2	11
NC	3 ^{**}	x	yes	2	8
ND	4	x	yes	2	15
OH	4	—	—	—	—
OK	2	—	—	—	—
PA	6	—	—	—	—
RI	5	—	—	—	—
SC	4	x	yes	2	13
SD	4	—	—	—	—
TN	3 $\frac{1}{2}$ [*]	x	yes	2	14
TX	4	—	—	—	—
UT	4 $\frac{1}{2}$ [*]	x	yes	2	16
VT	3	—	—	—	—
VA	4*	x	yes	1	12
WA	5*	x	yes	2	22
WV	3	x	yes	2	12
WI	4	—	—	—	—
WY	3	—	—	—	—

*Includes state-collected local sales tax rate.

**Certain cities and/or counties impose general sales taxes not here included that are collected by the state.

Table 15 — 1975
General Sales or Gross Receipts Tax
Applied to Cigarettes
(As of November 1, 1975)

State	Sales Tax Rate	Applies to Cigarettes	Sales Tax Base Value Includes Excise	Adds to Single Package Sales	Adds to Carton Lot Sales
AL	4% ^{**}	x	no	2¢	13¢
AZ	4 ^{**}	x	yes	2	16
AR	3	—	—	—	—
CA	6*+	x	yes	3	24
CO	3	—	—	—	—
CT	7	—	—	—	—
DC	5	x	yes	3	20
FL	4	x	yes	3	19
GA	3 ^{**}	x	no	1	9
HI	4	x	yes	2	15
ID	3	x	yes	1	12
IL	5*	x	no	2	15
IN	4	x	yes	1	14
IA	3	x	yes	2	13
KS	3 ^{**}	x	yes	2	12
KY	5	x	yes	2	15
LA	3 ^{**}	x	yes	2	12
ME	5	—	—	—	—
MD	4	x	no	2	12
MA	3	—	—	—	—
MI	4	x	no	2	12
MN	4	—	—	—	—
MS	5	x	yes	2	20
MO	3 ^{**}	x	yes++	1	12
NE	2 $\frac{1}{2}$ ^{**}	x	yes	1	11
NV	3 ^{**}	x	yes	1	12
NJ	5	—	—	—	—
NM	4	x	yes	2	17
NY	4 ^{**}	x	no	2	13
NC	3 ^{**}	x	yes	2	9
ND	4	x	yes	2	16
OH	4	—	—	—	—
OK	2	—	—	—	—
PA	6	—	—	—	—
RI	5	—	—	—	—
SC	4	x	yes	2	14
SD	4	—	—	—	—
TN	3 $\frac{1}{2}$ ^{**}	x	yes	2	15
TX	4	—	—	—	—
UT	4 $\frac{3}{4}$ *+	x	yes	2	18
VT	3	—	—	—	—
VA	4*	x	yes	2	12
WA	5*+	x	yes	3	23
WV	3	x	yes	2	13
WI	4	x	yes	2	18
WY	3	—	—	—	—

*Includes state-collected local sales tax where local rates are uniform and statewide.
^{**}Certain cities and/or counties impose general sales taxes not here included that are collected by the state.
⁺Additional local taxes that are not uniform are collected by the state and are not included here.
⁺⁺Vending machine sales are not subject to the state sales tax.

Table 15 — 1976
General Sales or Gross Receipts Tax
Applied to Cigarettes
(As of November 1, 1976)

State	Sales Tax Rate	Applies to Cigarettes	Sales Tax Base Value Includes Excise	Adds to Single Package Sales	Adds to Carton Lot Sales
AL	4%**	x	no	2¢	13¢
AZ	4**	x	yes	2	17
AR	3	—	—	—	—
CA	6*+	x	yes	3	25
CO	3	—	—	—	—
CT	7	—	—	—	—
DC	5	x	yes	3	22
FL	4	x	yes	3	20
GA	3**	x	no	1	10
HI	4	x	yes	2	17
ID	3	x	yes	2	12
IL	5*	x	no	2	15
IN	4	x	yes	2	14
IA	3	x	yes	2	13
KS	3**	x	yes	2	13
KY	5	x	yes	2	16
LA	3**	x	yes	2	13
ME	5	—	—	—	—
MD	4	x	no	2	13
MA	5	—	—	—	—
MI	4	x	no	2	12
MN	4	—	—	—	—
MS	5	x	yes	3	21
MO	3**	x	yes++	2	12
NE	3**	x	yes	1	13
NV	3**	x	yes	2	13
NJ	5	—	—	—	—
NM	4	x	yes	2	18
NY	4**	x	no	2	12
NC	3**	x	yes	2	9
ND	4	x	yes	2	17
OH	4	—	—	—	—
OK	2	—	—	—	—
PA	6	—	—	—	—
RI	6	—	—	—	—
SC	4	x	yes	2	14
SD	4	—	—	—	—
TN	4 ¹ / ₂ *	x	yes	2	20
TX	4	—	—	—	—
UT	4 ³ / ₄ *+	x	yes	2	18
VT	3	—	—	—	—
VA	4*	x	yes	2	13
WA	5 ¹ / ₁₀ *+	x	yes	3	24
WV	3	x	yes	2	13
WI	4	x	yes	2	19
WY	3	—	—	—	—

*Includes state-collected local sales tax where local rates are uniform and statewide.
**Certain cities and/or counties impose general sales taxes not here included that are collected by the state.
+Additional local taxes that are not uniform are collected by the state and are not included here.
++Vending machine sales are not subject to the state sales tax.

Table 15 — 1977
General Sales or Gross Receipts Tax
Applied to Cigarettes
(As of November 1, 1977)

State	Sales Tax Rate	Applies to Cigarettes	Sales Tax Base Value Includes Excise	Adds to Single Package Sales	Adds to Carton Lot Sales
AL	4% ^{**}	x	no	2¢	15¢
AZ	4 ^{**}	x	yes	2	18
AR	3	—	—	—	—
CA	6 ⁺	x	yes	4	29
CO	3	—	—	—	—
CT	7	—	—	—	—
DC	5	x	yes	3	25
FL	4	x	yes	3	23
GA	3 ^{**}	x	no	1	11
HI	4	x	yes	2	19
ID	3	x	yes	2	14
IL	5 [*]	x	no	2	17
IN	4	x	yes	2	18
IA	3	x	yes	2	14
KS	3 ^{**}	x	yes	2	14
KY	5	x	yes	2	18
LA	3 ^{**}	x	yes	2	14
ME	5	—	—	—	—
MD	5	x	no	2	17
MA	5	—	—	—	—
MI	4	x	no	2	14
MN	4	—	—	—	—
MS	5	x	yes	3	23
MO	3 ^{1/8} ^{**}	x	no	1	10
NE	3 ^{1/2} ^{**}	x	yes	2	17
NV	3 ^{**}	x	yes	2	14
NJ	5	—	—	—	—
NM	4 ^{**}	x	yes	2	19
NY	4 ^{**}	x	no	2	14
NC	3 ^{**}	x	yes	2	10
ND	3	x	yes	2	14
OH	4	—	—	—	—
OK	2	—	—	—	—
PA	6	—	—	—	—
RI	6	—	—	—	—
SC	4	x	yes	2	17
SD	4	—	—	—	—
TN	4 ^{1/2} [*]	x	yes	2	22
TX	4	—	—	—	—
UT	4 ^{3/4} ⁺	x	yes	2	20
VT	3	—	—	—	—
VA	4 [*]	x	yes	2	15
WA	5 ^{1/10} ⁺	x	yes	3	27
WV	3	x	yes	2	14
WI	4	x	yes	2	20
WY	3	—	—	—	—

*Includes state-collected local sales tax where local rates are uniform and statewide.

**Certain cities and/or counties impose general sales taxes not here included that are collected by the state.

+Additional local taxes that are not uniform are collected by the state and are not included here.

Table 15 — 1978
General Sales or Gross Receipts Tax
Applied to Cigarettes
(As of November 1, 1978)

State	Sales Tax Rate	Applies to Cigarettes	Sales Tax Base Value Includes Excise	Adds to Single Package Sales	Adds to Carton Lot Sales
AL	4%**	x	no	2¢	16¢
AZ	4**	x	yes	2	20
AR	3	—	—	—	—
CA	6*+	x	yes	4	30
CO	3	—	—	—	—
CT	7	—	—	—	—
DC	5	x	yes	3	25
FL	4**	x	yes	3	23
GA	3**	x	no	1	12
HI	4	x	yes	3	20
ID	3	x	yes	2	15
IL	5*	x	no	2	18
IN	4	x	yes	2	19
IA	3	x	yes	2	15
KS	3**	x	yes	2	14
KY	5	x	yes	2	19
LA	3**	x	yes	2	14
ME	5	—	—	—	—
MD	5	x	#	3	24
MA	5	—	—	—	—
MI	4	x	no	2	15
MN	4	—	—	—	—
MS	5	x	yes	3	24
MO	3 ¹ / ₈ **	x	no	2	12
NE	3**	x	yes	2	15
NV	3 ¹ / ₂ *	x	yes	2	17
NJ	5	—	—	—	—
NM	3 ³ / ₄ **	x	yes	2	19
NY	4**	x	no	2	15
NC	3**	x	yes	1	11
ND	3	x	yes	2	14
OH	4	—	—	—	—
OK	2	—	—	—	—
PA	6	—	—	—	—
RI	6	—	—	—	—
SC	4	x	yes	2	17
SD	4	—	—	—	—
TN	4 ¹ / ₂ **	x	yes	3	22
TX	4	—	—	—	—
UT	4 ³ / ₄ *+	x	yes	3	21
VT	3	—	—	—	—
VA	4*	x	yes	2	15
WA	4 ³ / ₅ **	x	yes	3	25
WV	3	x	yes	2	17
WI	4	x	yes	2	21
WY	3	—	—	—	—

(The states of Alaska, Delaware, Montana, New Hampshire, and Oregon do not have a state general sales tax.)

*Includes state-collected local sales tax rates where local rates are uniform and statewide.

**Certain cities and/or counties impose general sales taxes not here included that are collected by the state.

+Additional local taxes that are not uniform are collected by the state and are not included here.

#At the option of the retailer, depending on whether he has a price breakdown showing the cigarette tax separately.

Table 15 — 1979
General Sales or Gross Receipts Tax
Applied to Cigarettes
(As of November 1, 1979)

State	Sales Tax Rate	Applies to Cigarettes	Sales Tax Base Value Includes Excise	Adds to Single Package Sales	Adds to Carton Lot Sales
AL	4% ^{**}	x	no	2¢	17¢
AZ	4 ^{**}	x	yes	2	21
AR	3	—	—	—	—
CA	6*+	x	yes	4	31
CO	3	—	—	—	—
CT	7	—	—	—	—
DC	5	x	yes	3	28
FL	4 ^{**}	x	yes	3	24
GA	3 ^{**}	x	no	1	12
HI	4	x	yes	3	22
ID	3	x	yes	2	15
IL	5*	x	no	3	20
IN	4	x	yes	2	19
IA	3	x	yes	2	16
KS	3 ^{**}	x	yes	2	15
KY	5	x	yes	2	20
LA	3 ^{**}	x	yes	2	15
ME	5	—	—	—	—
MD	5	x	#	3	25
MA	5	—	—	—	—
MI	4	x	no	2	16
MN	4	—	—	—	—
MS	5	x	yes	3	25
MO	3 ^{1/8} ^{**}	x	no	2	13
NE	3 ^{**}	x	yes	2	16
NV	3 ^{1/2} *	x	yes	2	20
NJ	5	—	—	—	—
NM	3 ^{3/4} ^{**}	x	yes	2	20
NY	4 ^{**}	x	no	2	16
NC	3 ^{**}	x	yes	2	12
ND	3	x	yes	2	15
OH	4	—	—	—	—
OK	2	—	—	—	—
PA	6	—	—	—	—
RI	6	—	—	—	—
SC	4	x	yes	2	18
SD	4	—	—	—	—
TN	4 ^{1/2} ^{**}	x	yes	3	24
TX	4	—	—	—	—
UT	4 ^{3/4} *+	x	yes	3	24
VT	3	—	—	—	—
VA	4*	x	yes	2	16
WA	4 ^{1/2} ^{**}	x	yes	3	25
WV	3	x	yes	2	17
WI	4	x	yes	2	22
WY	3	—	—	—	—

(The states of Alaska, Delaware, Montana, New Hampshire, and Oregon do not have a state general sales tax.)

*Includes state-collected local sales tax rates where local rates are uniform and statewide.

**Certain cities and/or counties impose general sales taxes not here included that are collected by the state.

+Additional local taxes that are not uniform are collected by the state and are not included here.

#At the option of the retailer, depending on whether he has a price breakdown showing the cigarette tax separately.

Table 15 — 1980
General Sales or Gross Receipts Tax
Applied to Cigarettes
(As of November 1, 1980)

State	Sales Tax Rate	Applies to Cigarettes	Sales Tax Base Value Includes Excise	Adds to Single Package Sales	Adds to Carton Lot Sales
AL	4% ^{**}	x	no	2¢	19¢
AZ	4 ^{**}	x	yes	3	22
AR	3	—	—	—	—
CA	6*†	x	yes	4	34
CO	3	—	—	—	—
CT	7½	x	yes	6	53
DC	6	x	yes	4	36
FL	4 ^{**}	x	yes	3	26
GA	3 ^{**}	x	no	2	13
HI	4	x	yes	3	23
ID	3	x	yes	2	16
IL	5*	x	no	3	21
IN	4	x	yes	2	21
IA	3	x	yes	2	17
KS	3 ^{**}	x	no	2	12
KY	5	x	yes	2	22
LA	3 ^{**}	x	yes	2	16
ME	5	—	—	—	—
MD	5	—	—	—	—
MA	5	—	—	—	—
MI	4	x	no	2	17
MN	4	—	—	—	—
MS	5	x	yes	3	28
MO	3⅛ ^{**}	x	no	2	14
NE	3 ^{**}	x	yes	2	16
NV	3½*	x	yes	2	20
NJ	5	—	—	—	—
NM	3¾ ^{**}	x	yes	2	21
NY	4 ^{**}	x	no	2	17
NC	4*	x	yes	2	17
ND	3	x	yes	2	16
OH	4	—	—	—	—
OK	2	—	—	—	—
PA	6	—	—	—	—
RI	6	—	—	—	—
SC	4	x	yes	2	19
SD	5	—	—	—	—
TN	4½ ^{**}	x	yes	3	25
TX	4	—	—	—	—
UT	4¾*†	x	yes	3	26
VT	3	—	—	—	—
VA	4*	x	yes	2	18
WA	4½ ^{**}	x	yes	3	27
WV	3	x	yes	2	18
WI	4	x	yes	3	23
WY	3	—	—	—	—

(The states of Alaska, Delaware, Montana, New Hampshire, and Oregon do not have a state general sales tax.)

*Includes state-collected local sales tax rates where local rates are uniform and statewide.

**Certain cities and/or counties impose general sales taxes not here included that are collected by the state.

†Additional local taxes that are not uniform are collected by the state and are not included here.

Table 15 — 1981
General Sales or Gross Receipts Tax
Applied to Cigarettes
(As of November 1, 1981)

State	Sales Tax Rate	Applies to Cigarettes	Sales Tax Base Value Includes Excise	Adds to Single Package Sales	Adds to Carton Lot Sales
AL	4% ^{**}	x	no	2¢	20¢
AZ	4 ^{**}	x	yes	3	26
AR	3	—	—	—	—
CA	6 ^{**}	x	yes	5	37
CO	3	—	—	—	—
CT	7 $\frac{1}{2}$	x	yes	6	56
DC	6	x	yes	5	39
FL	4 ^{**}	x	yes	3	28
GA	3 ^{**}	x	no	2	15
HI	4	x	yes	3	27
ID	3	x	yes	2	19
IL	5 [*]	x	no	3	25
IN	4	x	yes	3	24
IA	3	x	yes	2	20
KS	3 ^{**}	x	yes	2	17
KY	5	x	yes	3	25
LA	3 ^{**}	x	yes	2	18
ME	5	—	—	—	—
MD	5	—	—	—	—
MA	5	—	—	—	—
MI	4	x	no	3	20
MN	5	—	—	—	—
MS	5	x	yes	4	30
MO	3 $\frac{1}{8}$ [*]	x	no	2	15
NE	3 ^{**}	x	yes	2	19
NV	5 $\frac{3}{4}$ [*]	x	yes	4	36
NJ	5	—	—	—	—
NM	3 $\frac{1}{2}$ ^{**}	x	yes	3	21
NY	4 ^{**}	x	no	2	20
NC	4 [*]	x	yes	2	19
ND	3	x	yes	3	18
OH	4	—	—	—	—
OK	2	—	—	—	—
PA	6	—	—	—	—
RI	6	—	—	—	—
SC	4	x	yes	3	22
SD	4	—	—	—	—
TN	4 $\frac{1}{2}$ ^{**}	x	yes	3	27
TX	4	—	—	—	—
UT	4 $\frac{3}{4}$ ^{*†}	x	yes	3	28
VT	3	—	—	—	—
VA	4 [*]	x	yes	2	20
WA	4 $\frac{1}{2}$ ^{**}	x	yes	4	32
WV	5	x	yes	4	32
WI	4	x	yes	3	27
WY	3	—	—	—	—

(The states of Alaska, Delaware, Montana, New Hampshire, and Oregon do not have a state general sales tax.)

*Includes state-collected local sales tax rates where local rates are uniform and statewide.

**Certain cities and/or counties impose general sales taxes not here included that are collected by the state.

†Additional local taxes that are not uniform are collected by the state and are not included here.

Table 15 — 1982
General Sales or Gross Receipts Tax
Applied to Cigarettes
(As of November 1, 1982)

State	Sales Tax Rate	Applies to Cigarettes	Sales Tax Base Value Includes Excise	Adds to Single Package Sales	Adds to Carton Lot Sales
AL	4% ^{**}	x	no	3¢	24¢
AZ	4 ^{**}	x	yes	3	28
AR	3	—	—	—	—
CA	6*†	x	yes	5	43
CO	3	—	—	—	—
CT	7½ ₂	x	yes	7	64
DC	6	x	yes	5	45
FL	5	x	yes	5	39
GA	3 ^{**}	x	no	2	18
HI	4	x	yes	4	34
ID	3	x	yes	2	21
IL	5*	x	no	4	30
IN	4	x	yes	3	28
IA	3	x	yes	3	23
KS	3 ^{**}	x	yes	2	21
KY	5	x	yes	3	30
LA	3 ^{**}	x	yes	3	21
ME	5	—	—	—	—
MD	5	—	—	—	—
MA	5	—	—	—	—
MI	4	x	no	3	23
MN	5	x	yes	4	39
MS	5	x	yes	4	35
MO	3⅛ ^{**}	x	no	2	17
NE	3½ ₂ ^{**}	x	yes	3	27
NV	5¾ [*]	x	yes	5	41
NJ	5	—	—	—	—
NM	3½ ₂ ^{**}	x	yes	3	25
NY	4 ^{**}	x	no	3	24
NC	4*	x	yes	3	23
ND	3	x	yes	2	21
OH	5	x	yes	4	36
OK	2	—	—	—	—
PA	6	—	—	—	—
RI	6	—	—	—	—
SC	4	x	yes	3	25
SD	4	—	—	—	—
TN	4½ ₂ ^{**}	x	yes	4	32
TX	4	—	—	—	—
UT	4¾ ₄ *†	x	yes	4	34
VT	4	—	—	—	—
VA	4*	x	yes	3	24
WA	5⅔ ₅ ^{**}	x	yes	5	45
WV	5	x	yes	5	39
WI	5	x	yes	5	41
WY	3	—	—	—	—

(The states of Alaska, Delaware, Montana, New Hampshire, and Oregon do not have a state general sales tax.)

*Includes state-collected local sales tax rates where local rates are uniform and statewide.

**Certain cities and/or counties impose general sales taxes not here included that are collected by the state.

†Additional local taxes that are not uniform are collected by the state and are not included here.

Table 15 — 1983
General Sales or Gross Receipts Tax
Applied to Cigarettes
(As of November 1, 1983)

State	Sales Tax Rate	Applies to Cigarettes	Sales Tax Base Value Includes Excise	Adds to Single Package Sales	Adds to Carton Lot Sales
AL	4% ^{**}	x	no	3¢	26¢
AZ	5 ^{**}	x	yes	4	37
AR	3	—	—	—	—
CA	6*†	x	yes	5	45
CO	3½ ₂	—	—	—	—
CT	7½ ₂	x	yes	8	68
DC	6	x	yes	6	49
FL	5	x	yes	5	41
GA	3 ^{**}	x	no	2	19
HI	4	x	yes	4	35
ID	4½ ₂	x	yes	4	34
IL	5 [*]	x	no	4	33
IN	5	x	yes	4	37
IA	4	x	yes	4	32
KS	3 ^{**}	x	yes	3	24
KY	5	x	yes	4	33
LA	3 ^{**}	x	yes	3	23
ME	5	—	—	—	—
MD	5	—	—	—	—
MA	5	—	—	—	—
MI	4	x	no	3	25
MN	6	x	yes	6	49
MS	5	x	yes	4	38
MO	4½ ₈ ^{**}	x	no	3	25
NE	4 ^{**}	x	yes	4	33
NV	5¾ ₄ *†	x	yes	5	47
NJ	6	—	—	—	—
NM	3¾ ₄ ^{**}	x	yes	3	29
NY	4 ^{**}	x	no	3	26
NC	4 [*]	x	yes	3	25
ND	4	x	yes	4	32
OH	5	x	yes	4	38
OK	2	—	—	—	—
PA	6	x	yes	6	49
RI	6	—	—	—	—
SC	4	x	yes	3	27
SD	4	—	—	—	—
TN	4½ ₂ ^{**}	x	yes	4	34
TX	4	—	—	—	—
UT	5.625*†	x	yes	5	45
VT	4	—	—	—	—
VA	4 [*]	x	yes	3	26
WA	6½ ₂ ^{***}	x	yes	6	57
WV	5	x	yes	5	41
WI	5	x	yes	5	43
WY	3	—	—	—	—

(The states of Alaska, Delaware, Montana, New Hampshire, and Oregon do not have a state general sales tax.)

*Includes state-collected local sales tax rates where local rates are uniform and statewide.

**Certain cities and/or counties impose general sales taxes not here included that are collected by the state.

***Except Clark, Cowlitz, Skamania, and Klickitat Counties, where rate remains 5.4%.

†Additional local taxes that are not uniform are collected by the state and are not included here.

Table 15 — 1984
General Sales or Gross Receipts Tax
Applied to Cigarettes
(As of November 1, 1984)

State	Sales Tax Rate	Applies to Cigarettes	Sales Tax Base Value Includes Excise	Adds to Single Package Sales	Adds to Carton Lot Sales
AL	4% ^{**}	x	no	3¢	28¢
AZ	5 ^{**}	x	yes	5	40
AR	3	—	—	—	—
CA	6*†	x	yes	6	48
CO	3½ ₂	—	—	—	—
CT	7½ ₂	x	yes	8	72
DC	6	x	yes	6	50
FL	5	x	yes	5	43
GA	3 ^{**}	x	no	2	20
HI	4	x	yes	4	37
ID	4	x	yes	4	34
IL	6*	x	no	5	42
IN	5	x	yes	4	38
IA	4	x	yes	4	33
KS	3 ^{**}	x	yes	3	25
KY	5	x	yes	4	34
LA	4 ^{**}	x	yes	4	34
ME	5	x	yes	5	43
MD	5	—	—	—	—
MA	5	—	—	—	—
MI	4	x	no	3	27
MN	6	x	yes	6	50
MS	6	x	yes	5	48
MO	4⅛ ^{**}	x	no	3	28
NE	3½ ₂ ^{**}	x	yes	3	30
NV	5¾*†	x	yes	6	50
NJ	6	—	—	—	—
NM	3¾ ^{**}	x	yes	4	30
NY	4 ^{**}	x	no	3	28
NC	4*	x	yes	3	26
ND	4	x	yes	4	34
OH	5	x	yes	4	39
OK	3	x	no	2	19
PA	6	x	yes	6	50
RI	6	—	—	—	—
SC	5	x	yes	4	36
SD	4	—	—	—	—
TN	5½ ₂ ^{**}	x	yes	5	43
TX	4⅛ ^{**}	x	yes	4	36
UT	5.625*†	x	yes	6	49
VT	4	x	yes	—	—
VA	4*	x	yes	3	28
WA	6½ ₂ ^{***}	x	yes	7	60
WV	5	x	yes	5	44
WI	5	x	yes	5	46
WY	3 ^{**}	—	—	—	—

(The states of Alaska, Delaware, Montana, New Hampshire, and Oregon do not have a state general sales tax.)

*Includes state-collected local sales tax rates where local rates are uniform and statewide.

**Certain cities and/or counties impose general sales taxes not here included that are collected by the state.

***Except Clark, Cowlitz, Skamania, and Klickitat Counties, where rate remains 5.4%.

†Additional local taxes that are not uniform are collected by the state and are not included here.

Table 15 — 1985
General Sales or Gross Receipts Tax
Applied to Cigarettes
(As of November 1, 1985)

State	Sales Tax Rate	Applies to Cigarettes	Sales Tax Base Value Includes Excise	Adds to Single Package Sales	Adds to Carton Lot Sales
AL	4% ^{**}	x	no	3¢	28¢
AZ	5 ^{**}	x	yes	5	40
AR	4	—	—	—	—
CA	6 ^{*†}	x	yes	6	48
CO	3	—	—	—	—
CT	7 ¹ / ₂	x	yes	8	72
DC	6	x	yes	6	50
FL	5	x	yes	5	43
GA	3 ^{**}	x	no	2	20
HI	4	x	yes	4	37
ID	4	x	yes	4	34
IL	6 [*]	x	no	5	42
IN	5	x	yes	4	38
IA	4	x	yes	4	33
KS	3 ^{**}	x	yes	3	25
KY	5	x	yes	4	34
LA	4 ^{**}	x	yes	4	34
ME	5	x	yes	5	43
MD	5	—	—	—	—
MA	5	—	—	—	—
MI	4	x	no	3	27
MN	6	x	yes	6	50
MS	6	x	yes	5	48
MO	4 ¹ / ₈ ^{**}	x	no	3	28
NE	3 ¹ / ₂ ^{**}	x	yes	4	33
NV	5 ³ / ₄ ^{*†}	x	yes	6	50
NJ	6	—	—	—	—
NM	3 ³ / ₄ ^{**}	x	yes	4	30
NY	4 ^{**}	x	no	3	28
NC	4 ¹ / ₂ [*]	x	yes	3	26
ND	4	x	yes	4	34
OH	5	x	yes	4	39
OK	3 ¹ / ₄	x	no	2	19
PA	6	x	yes	6	50
RI	6	—	—	—	—
SC	5	x	yes	3	28
SD	4	—	—	—	—
TN	5 ¹ / ₂ ^{**}	x	yes	5	43
TX	4 ¹ / ₈ ^{**}	x	yes	4	36
UT	5.625 ^{*†}	x	yes	6	49
VT	4	x	yes	4	38
VA	4 [*]	x	yes	3	28
WA	6 ¹ / ₂ ^{***}	x	yes	7	60
WV	5	x	yes	5	44
WI	5	x	yes	5	46
WY	3 ^{**}	—	—	—	—

(The states of Alaska, Delaware, Montana, New Hampshire, and Oregon do not have a state general sales tax.)

*Includes state-collected local sales tax rates where local rates are uniform and statewide.

**Certain cities and/or counties impose general sales taxes not here included that are collected by the state.

***Except Clark, Cowlitz, Skamania, and Klickitat Counties, where rate remains 5.4%.

†Additional local taxes that are not uniform are collected by the state and are not included here.

Table 15 — 1986
General Sales or Gross Receipts Tax
Applied to Cigarettes
(As of November 1, 1986)

State	Sales Tax Rate	Applies to Cigarettes	Sales Tax Base Value Includes Excise	Adds to Single Package Sales	Adds to Carton Lot Sales
AL	4% ^{**}	x	no	4¢	34¢
AZ	5 ^{**}	x	yes	6	50
AR	4	—	—	—	—
CA	6*†	x	yes	7	50
CO	3	—	—	—	—
CT	7 ¹ / ₂	x	yes	9	82
DC	6	x	yes	7	58
FL	5	x	yes	6	52
GA	3 ^{**}	x	no	3	24
HI	4	x	yes	5	44
ID	5	x	yes	5	46
IL	6*	x	yes	7	62
IN	5	x	yes	5	45
IA	4	x	yes	5	42
KS	4 ^{**}	x	yes	5	41
KY	5	x	yes	5	40
LA	4 ^{**}	x	yes	5	41
ME	5	x	yes	6	54
MD	5	—	—	—	—
MA	5	—	—	—	—
MI	4	x	no	4	31
MN	6	x	yes	7	63
MS	6	x	yes	7	61
MO	4.225 ^{**}	x	no	4	36
NE	3 ¹ / ₂ ^{**}	x	yes	4	37
NV	5 ³ / ₄ *†	x	yes	7	57
NJ	6	—	—	—	—
NM	4 ³ / ₄ *†	x	yes	5	47
NY	4 ^{**}	x	no	4	33
NC	3 ^{**}	x	yes	3	24
ND	4	x	yes	5	39
OH	5	x	yes	5	45
OK	3 ¹ / ₄ *	x	yes	4	33
PA	6	x	yes	6	58
RI	6	—	—	—	—
SC	5	x	yes	5	41
SD	4	—	—	—	—
TN	7 ³ / ₄ *	x	yes	8	67
TX	4 ¹ / ₈ *	x	yes	5	42
UT	4 ³³ / ₆₄ †*	x	yes	5	43
VT	4	x	yes	4	41
VA	4*	x	yes	4	33
WA	6 ¹ / ₂	x	yes	9	75
WV	5	x	yes	6	50
WI	5	x	yes	6	52
WY	3 ^{**}	—	—	—	—

(The states of Alaska, Delaware, Montana, New Hampshire, and Oregon do not have a state general sales tax.)

*Includes state—collected local sales tax rates where local rates are uniform and statewide.

**Certain cities and/or counties impose general sales taxes not here included that are collected by the state.

†Additional local taxes that are not uniform are collected by the state and are not included here.

Table 15 — 1987
General Sales or Gross Receipts Tax
Applied to Cigarettes
(As of November 1, 1987)

State	Sales Tax Rate	Applies to Cigarettes	Sales Tax Base Value Includes Excise	Adds to Single Package Sales	Adds to Carton Lot Sales
AL	4% ^{**}	x	no	4¢	36¢
AZ	5 ^{**}	x	yes	6	53
AR	4	x	yes	5	44
CA	6*†	x	yes	8	59
CO	3	—	—	—	—
CT	7 ¹ / ₂	x	yes	10	90
DC	6	x	yes	8	62
FL	5	x	yes	7	53
GA	3 ^{**}	x	no	3	26
HI	4	x	yes	6	42
ID	5	x	yes	6	54
IL	6*	x	yes	8	67
IN	5	x	yes	6	51
IA	4	x	yes	5	45
KS	4 ^{**}	x	yes	5	44
KY	5	x	yes	5	44
LA	4 ^{**}	x	yes	5	42
ME	5	x	yes	7	57
MD	5	—	—	—	—
MA	5	—	—	—	—
MI	4	x	no	4	34
MN	6	x	yes	9	77
MS	6	x	yes	8	65
MO	4.225 ^{**}	x	no	4	38
NE	4 ^{**}	x	yes	5	46
NV	5 ³ / ₄ *†	x	yes	8	65
NJ	6	—	—	—	—
NM	4 ³ / ₄ ^{**}	x	yes	6	48
NY	4 ^{**}	x	no	4	36
NC	3 ^{**}	x	yes	3	25
ND	5.5	x	yes	7	62
OH	5	x	yes	5	49
OK	4 ^{**}	x	yes	5	44
PA	6	x	yes	7	62
RI	6	—	—	—	—
SC	5	x	yes	5	44
SD	5	x	yes	6	56
TN	7 ³ / ₄	x	yes	9	79
TX	6 ^{**}	x	yes	8	67
UT	5 ⁶ / ₆₄ † ^{**}	x	yes	6	56
VT	4	x	yes	5	42
VA	4 ¹ / ₂ *	x	yes	5	40
WA	6 ¹ / ₂	x	yes	10	82
WV	5	x	yes	6	55
WI	5	x	yes	7	59
WY	3 ^{**}	—	—	—	—

(The states of Alaska, Delaware, Montana, New Hampshire, and Oregon do not have a state general sales tax.)

*Includes state-collected local sales tax rates where local rates are uniform and statewide.

**Certain cities and/or counties impose general sales taxes not here included that are collected by the state.

†Additional local taxes that are not uniform are collected by the state and are not included here.

Table 15 — 1988
General Sales or Gross Receipts Tax
Applied to Cigarettes
(As of November 1, 1988)

State	Sales Tax Rate	Applies to Cigarettes	Sales Tax Base Value Includes Excise	Adds to Single Package Sales	Adds to Carton Lot Sales
AL	4% ^{**}	x	no	5¢	45¢
AZ	5 ^{**}	x	yes	7	56
AR	4	x	yes	5	47
CA	6*†	x	yes	8	65
CO	3	—	—	—	—
CT	7 ¹ / ₂	x	yes	11	102
DC	6	x	yes	8	71
FL	6	x	yes	8	71
GA	3 ^{**}	x	no	4	33
HI	4	x	yes	6	52
ID	5	x	yes	7	62
IL	6*	x	yes	8	72
IN	5	x	yes	6	55
IA	4	x	yes	6	52
KS	4 ^{**}	x	yes	5	48
KY	5	x	yes	5	49
LA	4 ^{**}	x	yes	5	46
ME	5	x	yes	7	66
MD	5	—	—	—	—
MA	5	x	yes	7	66
MI	4	x	no	5	48
MN	6	x	yes	9	83
MS	6	x	yes	8	69
MO	4.225 ^{**}	x	no	5	45
NE	4 ^{**}	x	yes	6	50
NV	5 ³ / ₄ *†	x	yes	8	70
NJ	6	—	—	—	—
NM	4 ³ / ₄ ^{**}	x	yes	6	51
NY	4 ^{**}	x	no	5	50
NC	3 ^{**}	x	yes	3	28
ND	5.5	x	yes	7	66
OH	5	x	yes	6	55
OK	4 ^{**}	x	yes	5	48
PA	6	x	yes	7	67
RI	6	—	—	—	—
SC	5	x	yes	6	50
SD	4	x	yes	5	47
TN	7 ³ / ₄ *	x	yes	9	86
TX	6 ^{**}	x	yes	8	73
UT	5 ⁶ / ₆₄ † ^{**}	x	yes	7	59
VT	4	x	yes	5	44
VA	4 ¹ / ₂ *	x	yes	5	45
WA	6 ¹ / ₂	x	yes	10	90
WV	6††	x	yes	8	69
WI	5 ^{**}	x	yes	7	63
WY	3 ^{**}	—	—	—	—

(The states of Alaska, Delaware, Montana, New Hampshire, and Oregon do not have a state general sales tax.)

*Includes state—collected local sales tax rates where local rates are uniform and statewide.

**Certain cities and/or counties impose general sales and/or excise taxes not here included that are collected by the state.

†Additional local taxes that are not uniform are collected by the state and are not included here.

††Temporary increase effective through 6/30/89.

Table 15 — 1989
General Sales or Gross Receipts Tax
Applied to Cigarettes
(As of November 1, 1989)

State	Sales Tax Rate	Applies to Cigarettes	Sales Tax Base Value Includes Excise	Adds to Single Package Sales	Adds to Carton Lot Sales
AL	4% **	x	no	5¢	45¢
AZ	5 **	x	yes	7	56
AR	4	x	yes	5	47
CA	6*†	x	yes	10	92
CO	3	—	—	—	—
CT	8	x	yes	14	128
DC	6	x	yes	9	81
FL	6	x	yes	9	81
GA	3 **	x	no	4	33
HI	4	x	yes	7	61
ID	5	x	yes	7	62
IL	6 *	x	yes	9	81
IN	5	x	yes	6	55
IA	4	x	yes	6	52
KS	4.25 **	x	yes	6	57
KY	5	x	yes	6	58
LA	4 **	x	yes	6	55
ME	5	x	yes	8	75
MD	5	—	—	—	—
MA	5	x	yes	8	75
MI	4	x	no	5	48
MN	6	x	yes	10	92
MS	6	x	yes	8	69
MO	4.425 **	x	no	5	45
NE	4 **	x	yes	6	50
NV	5 ³ / ₄ *†	x	yes	10	88
NJ	6	—	—	—	—
NM	4 ³ / ₄ **	x	yes	6	51
NY	4 **	x	yes	7	70
NC	3 **	x	yes	3	28
ND	6	x	yes	9	83
OH	5	x	yes	7	64
OK	4 **	x	yes	6	57
PA	6	x	yes	8	76
RI	6	—	—	—	—
SC	5	x	yes	6	50
SD	4	x	yes	6	56
TN	7 ³ / ₄ *	x	yes	10	95
TX	6 **	x	yes	9	82
UT	5 ⁶ / ₆₄ † **	x	yes	8	68
VT	4	x	yes	6	53
VA	4 ¹ / ₂ *	x	yes	6	54
WA	6 ¹ / ₂	x	yes	11	98
WV	6††	x	yes	9	79
WI	5 **	x	yes	8	72
WY	3 **	—	—	—	—

(The states of Alaska, Delaware, Montana, New Hampshire, and Oregon do not have a state general sales tax.)

*Includes state-collected local sales tax rates where local rates are uniform and statewide.

**Certain cities and/or counties impose general sales and/or excise taxes not here included that are collected by the state.

†Additional local taxes that are not uniform are collected by the state and are not included here.

††Temporary increase effective through 6/30/89.

Table 15 — 1990
General Sales or Gross Receipts Tax
Applied to Cigarettes
(As of November 1, 1990)

State	Sales Tax Rate	Applies to Cigarettes	Sales Tax Base Value Includes Excise	Adds to Single Package Sales	Adds to Carton Lot Sales
AL	4% ^{**}	x	no	7¢	56¢
AZ	5 ^{**}	x	yes	7	68
AR	4	x	yes	7	56
CA	6*†	x	yes	11	102
CO	3	—	—	—	—
CT	8	x	yes	14	134
DC	6	x	yes	9	82
FL	6	x	yes	11	97
GA	3 ^{**}	x	no	4	39
HI	4	x	yes	7	66
ID	5	x	yes	7	70
IL	6.25*	x	yes	10	93
IN	5	x	yes	7	65
IA	4	x	yes	7	58
KS	4.25 ^{**}	x	yes	6	58
KY	6	x	yes	6	60
LA	4 ^{**}	x	yes	6	56
ME	5	x	yes	8	75
MD	5	—	—	—	—
MA	5	x	yes	9	76
MI	4	x	no	6	54
MN	6	x	yes	11	97
MS	6	x	yes	9	84
MO	4.225 ^{**}	x	no	6	50
NE	5 ^{**}	x	yes	8	73
NV	5 ^{3/4} *†	x	yes	11	100
NJ	7	—	yes	13	119
NM	5 ^{**}	x	yes	6	51
NY	4 ^{**}	x	yes	7	71
NC	3 ^{**}	x	yes	4	35
ND	6	x	yes	10	90
OH	5	x	yes	7	67
OK	4.5 ^{**}	x	yes	7	64
PA	6	x	yes	9	83
RI	7	—	yes	12	115
SC	5	x	yes	7	60
SD	4	x	yes	6	56
TN	7 ^{3/4} *	x	yes	11	102
TX	6.25 ^{**}	x	yes	11	102
UT	5 ^{**} †	x	yes	8	68
VT	4	x	yes	6	55
VA	4 ^{1/2} *	x	yes	6	57
WA	6 ^{1/2}	x	yes	12	106
WV	6††	x	yes	9	82
WI	5 ^{**}	x	yes	8	75
WY	3 ^{**}	—	—	—	—

(The states of Alaska, Delaware, Montana, New Hampshire, and Oregon do not have a state general sales tax.)

*Includes state-collected local sales tax rates where local rates are uniform and statewide.

**Certain cities and/or counties impose general sales and/or excise taxes not here included that are collected by the state.

†Additional local taxes that are not uniform are collected by the state and are not included here.

††Temporary increase effective through 6/30/89.

Table 15 — 1991
General Sales or Gross Receipts Tax
Applied to Cigarettes
(As of November 1, 1991)

State	Sales Tax Rate	Applies to Cigarettes	Sales Tax Base Value Includes Excise	Adds to Single Package Sales	Adds to Carton Lot Sales
AL	4%**	x	no	7¢	67¢
AZ	5**	x	yes	8	76
AR	4.5	x	yes	8	75
CA	7.25	x	yes	14	140
CO	3	—	—	—	—
CT	6	x	yes	11	114
DC	6	x	yes	11	100
FL	6	x	yes	11	106
GA	3**	x	no	5	45
HI	4	x	yes	8	78
ID	5	x	yes	8	78
IL	6.25*	x	yes	11	108
IN	5	x	yes	8	76
IA	4	x	yes	8	69
KS	4.25**	x	yes	7	68
KY	6	x	yes	8	74
LA	4**	x	yes	7	66
ME	6	x	yes	11	108
MD	5	x	yes	8	76
MA	5	x	yes	9	84
MI	4	x	no	7	67
MN	6.5	x	yes	13	123
MS	6	x	yes	10	93
MO	4.225**	x	no	7	66
NE	5**	x	yes	8	78
NV	6.5†	x	yes	13	102
NJ	7	x	yes	13	125
NM	5**	x	yes	8	72
NY	4**	x	yes	8	76
NC	4**	x	yes	6	52
ND	6	x	yes	10	98
OH	5	x	yes	8	79
OK	4.5**	x	yes	8	76
PA	6	x	yes	11	103
RI	7	x	yes	13	127
SC	5	x	yes	8	68
SD	4	x	yes	7	64
TN	7 ³ / ₄ *	x	yes	12	118
TX	6.25**	x	yes	12	113
UT	5**†	x	yes	8	78
VT	5	x	yes	8	78
VA	4 ¹ / ₂ *	x	yes	7	66
WA	6 ¹ / ₂	x	yes	13	122
WV	6	x	yes	9	90
WI	5**	x	yes	9	85
WY	3**	—	—	—	—

(The states of Alaska, Delaware, Montana, New Hampshire, and Oregon do not have a state general sales tax.)

*Includes state-collected local sales tax rates where local rates are uniform and statewide.

**Certain cities and/or counties impose general sales and/or excise taxes not here included that are collected by the state.

†Additional local taxes that are not uniform are collected by the state and are not included here.

Table 15 — 1992
General Sales or Gross Receipts Tax
Applied to Cigarettes
(As of November 1, 1992)

State	Sales Tax Rate	Applies to Cigarettes	Sales Tax Base Value Includes Excise	Adds to Single Package Sales	Adds to Carton Lot Sales
AL	4%**	x	no	7¢	68¢
AZ	5**	x	yes	9	91
AR	4.5	x	yes	9	83
CA	7.25	x	yes	15	147
CO	3	—	—	—	—
CT	6	x	yes	12	118
DC	6	x	yes	13	130
FL	6	x	yes	12	110
GA	3**	x	no	6	50
HI	4	x	yes	9	88
ID	5	x	yes	9	81
IL	6.25*	x	yes	13	118
IN	5	x	yes	9	85
IA	5	x	yes	11	94
KS	4.9**	x	yes	9	82
KY	6	x	yes	9	80
LA	4**	x	yes	8	75
ME	6	x	yes	11	112
MD	5	x	yes	10	96
MA	5	x	yes	9	93
MI	4	x	no	7	74
MN	6.5**	x	yes	14	136
MS	7	x	yes	11	102
MO	4.225**	x	no	7	68
NE	5**	x	yes	9	92
NV	6.5†	x	yes	13	117
NJ	6	x	yes	12	118
NM	5**	x	yes	9	88
NY	4**	x	yes	8	79
NC	4**	x	yes	6	58
ND	6	x	yes	11	108
OH	5	x	yes	8	83
OK	4.5**	x	yes	8	84
PA	6	x	yes	11	107
RI	7	x	yes	14	131
SC	5	x	yes	8	78
SD	4	x	yes	7	68
TN	8.25*	x	yes	14	131
TX	6.25**	x	yes	13	119
UT	5**†	x	yes	9	84
VT	5	x	yes	9	84
VA	4 ¹ / ₂ *	x	yes	7	75
WA	6 ¹ / ₂	x	yes	13	125
WV	6	x	yes	10	97
WI	5**	x	yes	10	96
WY	3**	—	—	—	—

(The states of Alaska, Delaware, Montana, New Hampshire, and Oregon do not have a state general sales tax.)

*Includes state-collected local sales tax rates where local rates are uniform and statewide.

**Certain cities and/or counties impose general sales and/or excise taxes not here included that are collected by the state.

†Additional local taxes that are not uniform are collected by the state and are not included here.

Table 15 — 1993
General Sales or Gross Receipts Tax
Applied to Cigarettes
(As of November 1, 1993)

State	Sales Tax Rate	Applies to Cigarettes	Sales Tax Base Value Includes Excise	Adds to Single Package Sales	Adds to Carton Lot Sales
AL	4%**	x	no	6¢	59¢
AZ	5**	x	yes	8	78
AR	4.5	x	yes	9	83
CA	7.25	x	yes	14	135
CO	3	—	—	—	—
CT	6	x	yes	12	118
DC	6	x	yes	13	130
FL	6	x	yes	10	98
GA	3**	x	no	5	45
HI	4	x	yes	9	88
ID	5	x	yes	8	75
IL	6.25*	x	yes	11	105
IN	5	x	yes	8	75
IA	5	x	yes	9	85
KS	4.9**	x	yes	8	76
KY	6	x	yes	8	78
LA	4**	x	yes	7	67
ME	6	x	yes	11	112
MD	5	x	yes	9	86
MA	5	x	yes	10	98
MI	4	x	no	7	74
MN	6.5**	x	yes	13	125
MS	7	x	yes	11	102
MO	4.225**	x	no	6	58
NE	5**	x	yes	9	92
NV	6.5*†	x	yes	13	117
NJ	6	x	yes	12	118
NM	5**	x	yes	8	78
NY	4**	x	yes	8	79
NC	4**	x	yes	5	48
ND	6	x	yes	11	108
OH	5	x	yes	8	83
OK	4.5**	x	yes	7	78
PA	6	x	yes	10	98
RI	7	x	yes	12	118
SC	5	x	yes	7	68
SD	4	x	yes	6	58
TN	8.25*	x	yes	14	131
TX	6.25**	x	yes	13	119
UT	5**†	x	yes	9	84
VT	5	x	yes	8	75
VA	4 $\frac{1}{2}$ *	x	yes	7	75
WA	6 $\frac{1}{2}$	x	yes	14	135
WV	6	x	yes	9	87
WI	5**	x	yes	9	88
WY	4**	—	—	—	—

(The states of Alaska, Delaware, Montana, New Hampshire, and Oregon do not have a state general sales tax.)

*Includes state-collected local sales tax rates where local rates are uniform and statewide.

**Certain cities and/or counties impose general sales and/or excise taxes not here included that are collected by the state.

†Additional local taxes that are not uniform are collected by the state and are not included here.

Table 15 — 1994
General Sales or Gross Receipts Tax
Applied to Cigarettes
(As of November 1, 1994)

State	Sales Tax Rate	Applies to Cigarettes	Sales Tax Base Value Includes Excise	Adds to Single Package Sales	Adds to Carton Lot Sales
AL	4%**	x	no	6¢	59¢
AZ	5**	x	yes	8	78
AR	4.5	x	yes	8	78
CA	7.25	x	yes	14	137
CO	3	—	—	—	—
CT	6	x	yes	12	118
DC	6	x	yes	13	120
FL	6	x	yes	10	98
GA	3**	x	no	5	45
HI	4	x	yes	9	88
ID	5	x	yes	8	75
IL	6.25*	x	yes	11	108
IN	5	x	yes	8	75
IA	5	x	yes	9	85
KS	4.9**	x	yes	8	76
KY	6	x	yes	8	78
LA	4**	x	yes	7	67
ME	6	x	yes	11	112
MD	5	x	yes	9	86
MA	5	x	yes	10	98
MI	6	x	yes	13	117
MN	6.5**	x	yes	13	125
MS	7	x	yes	11	102
MO	4.225**	x	no	6	58
NE	5**	x	yes	9	92
NV	6.5*†	x	yes	13	117
NJ	6	x	yes	12	118
NM	5**	x	yes	8	78
NY	4**	x	yes	8	79
NC	4**	x	yes	6	51
ND	6	x	yes	11	108
OH	5	x	yes	8	83
OK	4.5**	x	yes	7	78
PA	6	x	yes	10	98
RI	7	x	yes	14	136
SC	5	x	yes	7	68
SD	4	x	yes	6	58
TN	8.25*	x	yes	13	125
TX	6.25**	x	yes	12	111
UT	4.875**†	x	yes	8	79
VT	5	x	yes	8	75
VA	4.5*	x	yes	7	75
WA	6.5	x	yes	15	140
WV	6	x	yes	9	87
WI	5**	x	yes	9	88
WY	4**	—	—	—	—

(The states of Alaska, Delaware, Montana, New Hampshire, and Oregon do not have a state general sales tax.)

*Includes state-collected local sales tax rates where local rates are uniform and statewide.

**Certain cities and/or counties impose general sales and/or excise taxes not here included that are collected by the state.

†Additional local taxes that are not uniform are collected by the state and are not included here.

Table 15 — 1995
General Sales or Gross Receipts Tax
Applied to Cigarettes
(As of November 1, 1995)

State	Sales Tax Rate	Applies to Cigarettes	Sales Tax Base Value Includes Excise	Adds to Single Package Sales	Adds to Carton Lot Sales
AL	4%**	x	no	6¢	60¢
AZ	5**	x	yes	10	98
AR	4.5	x	yes	8	78
CA	7.25	x	yes	14	137
CO	3	—	—	—	—
CT	6	x	yes	12	118
DC	5.75	x	yes	13	120
FL	6	x	yes	11	102
GA	3**	x	no	5	45
HI	4	x	yes	9	88
ID	5	x	yes	9	85
IL	6.25*	x	yes	12	114
IN	5	x	yes	8	75
IA	5	x	yes	9	85
KS	4.9**	x	yes	8	76
KY	6	x	yes	8	78
LA	4**	x	yes	7	67
ME	6	x	yes	11	112
MD	5	x	yes	9	86
MA	5	x	yes	10	98
MI	6	x	yes	14	130
MN	6.5**	x	yes	13	125
MS	7	x	yes	11	102
MO	4.225**	x	no	7	65
NE	5**	x	yes	9	92
NV	6.5*†	x	yes	13	117
NJ	6	x	yes	12	118
NM	5**	x	yes	8	78
NY	4**	x	yes	8	79
NC	4**	x	yes	6	51
ND	6	x	yes	11	108
OH	5	x	yes	8	83
OK	4.5**	x	yes	7	78
PA	6	x	yes	10	98
RI	7	x	yes	15	144
SC	5	x	yes	7	68
SD	4	x	yes	7	66
TN	8.25*	x	yes	13	125
TX	6.25**	x	yes	12	111
UT	4.875**†	x	yes	8	79
VT	5	x	yes	10	88
VA	4.5*	x	yes	7	75
WA	6.5	x	yes	16	150
WV	6	x	yes	9	87
WI	5**	x	yes	10	95
WY	4**	—	—	—	—

(The states of Alaska, Delaware, Montana, New Hampshire, and Oregon do not have a state general sales tax.)

*Includes state-collected local sales tax rates where local rates are uniform and statewide.

**Certain cities and/or counties impose general sales and/or excise taxes not here included that are collected by the state.

†Additional local taxes that are not uniform are collected by the state and are not included here.

Table 15 — 1996
General Sales or Gross Receipts Tax
Applied to Cigarettes
(As of November 1, 1996)

State	Sales Tax Rate	Applies to Cigarettes	Sales Tax Base Value Includes Excise	Adds to Single Package Sales	Adds to Carton Lot Sales
AL	4%**	x	no	7¢	65¢
AZ	5**	x	yes	11	104
AR	4.5	x	yes	8	78
CA	7.25	x	yes	14	137
CO	3	—	—	—	—
CT	6	x	yes	13	123
DC	5.75	x	yes	13	121
FL	6	x	yes	11	105
GA	3**	x	no	5	45
HI	4	x	yes	9	91
ID	5	x	yes	9	87
IL	6.25*	x	yes	12	115
IN	5	x	yes	8	76
IA	5	x	yes	10	88
KS	4.9**	x	yes	8	77
KY	6	x	yes	9	82
LA	4**	x	yes	7	67
ME	6	x	yes	11	112
MD	5	x	yes	10	91
MA	5	x	yes	12	115
MI	6	x	yes	14	130
MN	6.5**	x	yes	14	131
MS	7	x	yes	12	114
MO	4.225**	x	no	7	65
NE	5**	x	yes	9	88
NV	6.5*†	x	yes	13	117
NJ	6	x	yes	12	118
NM	5**	x	yes	9	84
NY	4**	x	yes	9	85
NC	4**	x	yes	6	55
ND	6	x	yes	12	112
OH	5	x	yes	8	83
OK	4.5**	x	yes	8	78
PA	6	x	yes	11	104
RI	7	x	yes	15	144
SC	5	x	yes	8	74
SD	4	x	yes	7	66
TN	8.25*	x	yes	13	125
TX	6.25**	x	yes	12	111
UT	4.875**†	x	yes	9	88
VT	5	x	yes	10	92
VA	4.5*	x	yes	7	75
WA	6.5	x	yes	17	162
WV	6	x	yes	10	94
WI	5**	x	yes	10	95
WY	4**	—	—	—	—

(The states of Alaska, Delaware, Montana, New Hampshire, and Oregon do not have a state general sales tax.)

*Includes state-collected local sales tax rates where local rates are uniform and statewide.

**Certain cities and/or counties impose general sales and/or excise taxes not here included that are collected by the state.

†Additional local taxes that are not uniform are collected by the state and are not included here.

Table 15 — 1997
General Sales or Gross Receipts Tax
Applied to Cigarettes
(As of November 1, 1997)

State	Sales Tax Rate	Applies to Cigarettes	Sales Tax Base Value Includes Excise	Adds to Single Package Sales	Adds to Carton Lot Sales
AL	4%**	x	no	8¢	71¢
AZ	5**	x	yes	11	109
AR	4.5	x	yes	9	83
CA	7.25	x	yes	15	142
CO	3	—	—	—	—
CT	6	x	yes	13	126
DC	5.75	x	yes	14	133
FL	6	x	yes	11	110
GA	3**	x	no	5	45
HI	4	x	yes	10	97
ID	5	x	yes	9	93
IL	6.25*	x	yes	13	119
IN	5	x	yes	8	78
IA	5	x	yes	10	91
KS	4.9**	x	yes	9	85
KY	6	x	yes	9	84
LA	4**	x	yes	7	69
ME	6	x	yes	13	123
MD	5	x	yes	11	98
MA	5	x	yes	13	128
MI	6	x	yes	15	141
MN	4.5**	x	yes	14	132
MS	7	x	yes	12	116
MO	4.225**	x	no	7	68
NE	5**	x	yes	10	94
NV	6.5*†	x	yes	13	125
NJ	6	x	yes	13	121
NM	5**	x	yes	9	84
NY	4**	x	yes	9	89
NC	4**	x	yes	7	62
ND	6	x	yes	12	118
OH	5	x	yes	9	85
OK	4.5**	x	yes	8	78
PA	6	x	yes	11	108
RI	7	x	yes	16	158
SC	5	x	yes	8	78
SD	4	x	yes	8	74
TN	8.25*	x	yes	14	136
TX	6.25**	x	yes	13	119
UT	4.750**†	x	yes	10	97
VT	5	x	yes	11	98
VA	4.5*	x	yes	7	76
WA	6.5	x	yes	18	170
WV	6	x	yes	11	100
WI	5**	x	yes	10	95
WY	4**	—	—	—	—

(The states of Alaska, Delaware, Montana, New Hampshire, and Oregon do not have a state general sales tax.)

*Includes state-collected local sales tax rates where local rates are uniform and statewide.

**Certain cities and/or counties impose general sales and/or excise taxes not here included that are collected by the state.

†Additional local taxes that are not uniform are collected by the state and are not included here.

Table 15 — 1998
General Sales or Gross Receipts Tax
Applied to Cigarettes
(As of November 1, 1998)

State	Sales Tax Rate	Applies to Cigarettes	Sales Tax Base Value Includes Excise	Adds to Single Package Sales	Adds to Carton Lot Sales
AL	4%**	x	no	8¢	76¢
AZ	5**	x	yes	13	112
AR	4.5	x	yes	10	91
CA	7.25	x	yes	16	157
CO	3	—	—	—	—
CT	6	x	yes	14	139
DC	5.75	x	yes	15	144
FL	6	x	yes	13	121
GA	3**	x	no	6	51
HI	4	x	yes	12	115
ID	5	x	yes	10	98
IL	6.25*	x	yes	15	144
IN	5	x	yes	9	86
IA	5	x	yes	11	97
KS	4.9**	x	yes	10	94
KY	6	x	yes	11	102
LA	4**	x	yes	8	78
ME	5.5	x	yes	15	142
MD	5	x	yes	11	105
MA	5	x	yes	14	139
MI	6	x	yes	16	149
MN	6.5**	x	yes	15	142
MS	7	x	yes	14	132
MO	4.225**	x	no	8	77
NE	4.5**	x	yes	10	94
NV	6.5*†	x	yes	14	135
NJ	6	x	yes	16	157
NM	5**	x	yes	10	98
NY	4**	x	yes	10	96
NC	4**	x	yes	8	70
ND	6	x	yes	13	128
OH	5	x	yes	10	95
OK	4.5**	x	yes	9	85
PA	6	x	yes	12	118
RI	7	x	yes	18	174
SC	5	x	yes	10	85
SD	4	x	yes	8	78
TN	8.25*	x	yes	16	152
TX	6.25**	x	yes	14	136
UT	4.750**†	x	yes	12	101
VT	5	x	yes	12	106
VA	4.5*	x	yes	8	78
WA	6.5	x	yes	19	179
WV	6	x	yes	12	108
WI	5**	x	yes	12	116
WY	4**	—	—	—	—

(The states of Alaska, Delaware, Montana, New Hampshire, and Oregon do not have a state general sales tax.)

*Includes state-collected local sales tax rates where local rates are uniform and statewide.

**Certain cities and/or counties impose general sales and/or excise taxes not here included that are collected by the state.

†Additional local taxes that are not uniform are collected by the state and are not included here.

Table 15 — 1999
General Sales or Gross Receipts Tax
Applied to Cigarettes
(As of November 1, 1999)

State	Sales Tax Rate	Applies to Cigarettes	Sales Tax Base Value Includes Excise	Adds to Single Package Sales	Adds to Carton Lot Sales
AL	4%**	x	no	11¢	100¢
AZ	5**	x	yes	16	152
AR	4.5	x	yes	13	124
CA	7.25	x	yes	25	241
CO	3	—	—	—	—
CT	6	x	yes	19	185
DC	5.75	x	yes	19	170
FL	6	x	yes	17	162
GA	3**	x	no	8	73
HI	4	x	yes	15	143
ID	5	x	yes	14	136
IL	6.25*	x	yes	20	193
IN	5	x	yes	13	127
IA	5	x	yes	14	136
KS	4.9**	x	yes	13	126
KY	6	x	yes	15	144
LA	4**	x	yes	11	107
ME	5.5***	x	yes	18	178
MD	5	x	yes	16	155
MA	5	x	yes	18	178
MI	6	x	yes	20	189
MN	6.5**	x	yes	19	188
MS	7	x	yes	19	182
MO	4.225**	x	no	11	106
NE	5**	x	yes	13	123
NV	6.5*†	x	yes	20	198
NJ	6	x	yes	17	167
NM	5**	x	yes	14	138
NY	4**	x	yes	13	126
NC	4**	x	yes	10	95
ND	6	x	yes	18	175
OH	5	x	yes	13	128
OK	4.5**	x	yes	12	116
PA	6	x	yes	17	163
RI	7	x	yes	23	216
SC	5	x	yes	13	122
SD	4	x	yes	11	105
TN	8.25*	x	yes	21	205
TX	6.25**	x	yes	18	177
UT	4.750**†	x	yes	15	140
VT	5	x	yes	15	142
VA	4.5*	x	yes	11	108
WA	6.5	x	yes	23	227
WV	6	x	yes	15	148
WI	5**	x	yes	16	154
WY	4**	x	yes	11	102

(The states of Alaska, Delaware, Montana, New Hampshire, and Oregon do not have a state general sales tax.)

*Includes state-collected local sales tax rates where local rates are uniform and statewide.

**Certain cities and/or counties impose general sales and/or excise taxes not here included that are collected by the state.

***ME goes to 5% 7/1/00.

†Additional local taxes that are not uniform are collected by the state and are not included here.

Table 15 — 2000
General Sales or Gross Receipts Tax
Applied to Cigarettes
(As of November 1, 2000)

State	Sales Tax Rate	Applies to Cigarettes	Sales Tax Base Value Includes Excise	Adds to Single Package Sales	Adds to Carton Lot Sales
AL	4%**	x	no	12¢	115¢
AZ	5**	x	yes	17	162
AR	4.5	x	yes	13	128
CA	7	x	yes	26	243
CO	2.9	—	—	—	—
CT	6	x	yes	19	187
DC	5.75	x	yes	20	175
FL	6	x	yes	18	173
GA	3**	x	no	9	84
HI	4	x	yes	16	144
ID	5	x	yes	15	143
IL	6.25*	x	yes	20	195
IN	5	x	yes	14	129
IA	5	x	yes	15	144
KS	4.9**	x	yes	14	135
KY	6	x	yes	16	156
LA	4**	x	yes	12	115
ME	5***	x	yes	18	174
MD	5	x	yes	17	168
MA	5	x	yes	19	183
MI	6	x	yes	21	198
MN	6.5**	x	yes	20	197
MS	7	x	yes	20	191
MO	4.225**	x	no	12	114
NE	5**	x	yes	14	133
NV	6.5*†	x	yes	21	205
NJ	6	x	yes	18	178
NM	5**	x	yes	15	143
NY	4**	x	yes	16	157
NC	4**	x	yes	11	102
ND	6	x	yes	18	175
OH	5	x	yes	14	125
OK	4.5**	x	yes	13	123
PA	6	x	yes	18	175
RI	7	x	yes	24	231
SC	5	x	yes	14	130
SD	4	x	yes	12	118
TN	8.25*	x	yes	23	220
TX	6.25**	x	yes	20	190
UT	4.750**†	x	yes	16	149
VT	5	x	yes	16	149
VA	4.5*	x	yes	12	119
WA	6.5	x	yes	25	237
WV	6	x	yes	17	167
WI	5**	x	yes	17	164
WY	4**	x	yes	12	103

(The states of Alaska, Delaware, Montana, New Hampshire, and Oregon do not have a state general sales tax.)

*Includes state—collected local sales tax rates where local rates are uniform and statewide.

**Certain cities and/or counties impose general sales and/or excise taxes not here included that are collected by the state.

***ME goes to 5% 7/1/00.

†Additional local taxes that are not uniform are collected by the state and are not included here.

**Table 15 — 2001
General Sales or Gross Receipts Tax
Applied to Cigarettes
(As of November 1, 2001)**

State	Sales Tax Rate	Applies to Cigarettes	Sales Tax Base Value Includes Excise	Adds to Single Package Sales	Adds to Carton Lot Sales
AL	4%**	x	no	13¢	121¢
AZ	5.6	x	yes	18	170
AR	5.125	x	yes	14	130
CA	7.25	x	yes	27	258
CO	2.9	—	—	—	—
CT	6	x	yes	21	201
DC	5.75	x	yes	21	198
FL	6	x	yes	20	190
GA	3**	x	no	9	85
HI	4	x	yes	17	159
ID	5	x	yes	16	144
IL	6.25*	x	yes	21	198
IN	5	x	yes	15	140
IA	5	x	yes	16	151
KS	4.9**	x	yes	15	142
KY	6	x	yes	17	160
LA	4**	x	yes	13	123
ME	5	x	yes	20	188
MD	5	x	yes	18	175
MA	5	x	yes	20	191
MI	6	x	yes	22	210
MN	6.5**	x	yes	22	205
MS	7	x	yes	21	198
MO	4.225**	x	no	13	125
NE	5**	x	yes	15	143
NV	6.5*†	x	yes	22	209
NJ	6	x	yes	19	182
NM	5**	x	yes	16	153
NY	4**	x	yes	17	167
NC	4**	x	yes	12	110
ND	5	x	yes	20	187
OH	5	x	yes	15	140
OK	4.5**	x	yes	14	131
PA	6	x	yes	19	179
RI	7	x	yes	27	250
SC	5	x	yes	15	146
SD	4	x	yes	13	126
TN	8.25*	x	yes	25	240
TX	6.25**	x	yes	20	194
UT	4.750**†	x	yes	16	153
VT	5	x	yes	17	162
VA	4.5*	x	yes	13	121
WA	6.5	x	yes	26	241
WV	6	x	yes	18	171
WI	5**	x	yes	19	181
WY	4**	x	yes	13	121

(The states of Alaska, Delaware, Montana, New Hampshire, and Oregon do not have a state general sales tax.)

*Includes state-collected local sales tax rates where local rates are uniform and statewide.

**Certain cities and/or counties impose general sales and/or excise taxes not here included that are collected by the state.

†Additional local taxes that are not uniform are collected by the state and are not included here.

Table 15 — 2002
General Sales or Gross Receipts Tax
Applied to Cigarettes
(As of November 1, 2002)

State	Sales Tax Rate	Applies to Cigarettes	Sales Tax Base Value Includes Excise	Adds to Single Package Sales	Adds to Carton Lot Sales
AL	4%**	x	no	13¢	121¢
AZ	5.6	x	yes	19	177
AR	5.125	x	yes	16	145
CA	7.25	x	yes	28	270
CO	2.9	—	—	—	—
CT	6	x	yes	26	213
DC	5.75	x	yes	22	209
FL	6	x	yes	20	190
GA	3**	x	no	9	85
HI	4	x	yes	18	162
ID	5	x	yes	16	150
IL	6.25*	x	yes	25	220
IN	6	x	yes	20	170
IA	5	x	yes	16	154
KS	5.3**	x	yes	19	160
KY	6	x	yes	18	172
LA	4**	x	yes	13	123
ME	5	x	yes	21	193
MD	5	x	yes	20	183
MA	5	x	yes	24	201
MI	6	x	yes	26	220
MN	6.5**	x	yes	23	210
MS	7	x	yes	22	216
MO	4.225**	x	no	13	125
NE	5.5**	x	yes	17	156
NV	6.5*†	x	yes	22	209
NJ	6	x	yes	23	195
NM	5**	x	yes	17	164
NY	4**	x	yes	23	200
NC	4**	x	yes	12	110
ND	5	x	yes	21	196
OH	5	x	yes	18	153
OK	4.5**	x	yes	14	133
PA	6	x	yes	24	192
RI	7	x	yes	31	270
SC	5	x	yes	16	151
SD	4	x	yes	14	130
TN	8.25*	x	yes	27	260
TX	6.25**	x	yes	22	203
UT	4.750**†	x	yes	18	160
VT	5	x	yes	19	168
VA	4.5*	x	yes	14	130
WA	6.5	x	yes	31	248
WV	6	x	yes	18	181
WI	5**	x	yes	20	194
WY	4**	x	yes	13	121

(The states of Alaska, Delaware, Montana, New Hampshire, and Oregon do not have a state general sales tax.)

*Includes state-collected local sales tax rates where local rates are uniform and statewide.

**Certain cities and/or counties impose general sales and/or excise taxes not here included that are collected by the state.

†Additional local taxes that are not uniform are collected by the state and are not included here.

Table 15 — 2003
General Sales or Gross Receipts Tax
Applied to Cigarettes
(As of November 1, 2003)

State	Sales Tax Rate	Applies to Cigarettes	Sales Tax Base Value Includes Excise	Adds to Single Package Sales	Adds to Carton Lot Sales
AL	4%**	x	no	13¢	121¢
AZ	5.6	x	yes	22	212
AR	5.125	x	yes	16	152
CA	7.25*†	x	yes	28	270
CO	2.9	—	—	—	—
CT	6	x	yes	28	264
DC	5.75	x	yes	23	221
FL	6	x	yes	20	190
GA	3**	x	no	10	93
HI	4	x	yes	19	177
ID	6	x	yes	21	200
IL	6.25	x	yes	25	238
IN	6	x	yes	21	198
IA	5	x	yes	17	156
KS	5.3**	x	yes	21	192
KY	6	x	yes	19	174
LA	4**	x	yes	14	128
ME	5	x	yes	21	201
MD	5	x	yes	20	183
MA	5	x	yes	26	242
MI	6	x	yes	26	230
MN	6.5**	x	yes	23	210
MS	7	x	yes	22	216
MO	4.225**	x	no	13	125
NE	5.5**	x	yes	17	160
NV	6.5*†	x	yes	25	230
NJ	6	x	yes	32	308
NM	5**	x	yes	19	178
NY	4**	x	yes	22	208
NC	4.5**	x	yes	14	120
ND	5	x	yes	18	166
OH	6	x	yes	21	200
OK	4.5**	x	yes	14	133
PA	6	x	yes	23	210
RI	7	x	yes	33	300
SC	5	x	yes	16	151
SD	4	x	yes	14	131
TN	8.25*	x	yes	27	246
TX	6.25**	x	yes	22	203
UT	4.750**†	x	yes	18	160
VT	6	x	yes	26	235
VA	4.5*	x	yes	15	136
WA	6.5	x	yes	31	260
WV	6	x	yes	21	195
WI	5**	x	yes	19	179
WY	4**	x	yes	14	133

(The states of Alaska, Delaware, Montana, New Hampshire, and Oregon do not have a state general sales tax.)

*Includes that portion of state-collected local sales tax rates where local rates are uniform and statewide.

**Certain cities and/or counties impose general sales and/or excise taxes not here included that are collected by the state.

†Additional local taxes that are not uniform are collected by the state and are not included here.

Table 15 — 2004
General Sales or Gross Receipts Tax
Applied to Cigarettes
(As of November 1, 2004)

State	Sales Tax Rate	Applies to Cigarettes	Sales Tax Base Value Includes Excise	Adds to Single Package Sales	Adds to Carton Lot Sales
AL	4%**	x	no	14¢	137¢
AZ	5.6	x	yes	22	212
AR	5.125	x	yes	18	170
CA	7.25*†	x	yes	28	261
CO	2.9	—	—	—	—
CT	6	x	yes	28	264
DC	5.75	x	yes	24	226
FL	6	x	yes	20	190
GA	4**	x	no	13	122
HI	4	x	yes	20	185
ID	6	x	yes	21	197
IL	6.25	x	yes	27	251
IN	6	x	yes	21	194
IA	5	x	yes	16	153
KS	5.3**	x	yes	20	186
KY	6	x	yes	18	169
LA	4**	x	yes	14	128
ME	5	x	yes	20	190
MD	5	x	yes	20	183
MA	5	x	yes	25	236
MI	6	x	yes	30	285
MN	6.5**	x	yes	23	210
MS	7	x	yes	22	216
MO	4.225**	x	no	13	125
NE	5.5**	x	yes	19	180
NV	6.5*†	x	yes	25	230
NJ	6	x	yes	33	310
NM	5**	x	yes	19	178
NY	4.25**	x	yes	22	208
NC	4.5**	x	yes	14	120
ND	5	x	yes	17	158
OH	6	x	yes	21	197
OK	4.5**	x	yes	14	133
PA	6	x	yes	26	240
RI	7	x	yes	38	350
SC	5	x	yes	16	146
SD	4	x	yes	14	131
TN	8.25*	x	yes	26	246
TX	6.25**	x	yes	21	197
UT	4.750**†	x	yes	18	160
VT	6	x	yes	27	250
VA	4.5*	x	yes	15	136
WA	6.5	x	yes	31	280
WV	6	x	yes	20	189
WI	5**	x	yes	19	179
WY	4**	x	yes	15	136

(The states of Alaska, Delaware, Montana, New Hampshire, and Oregon do not have a state general sales tax.)

*Includes that portion of state-collected local sales tax rates where local rates are uniform and statewide.

**Certain cities and/or counties impose general sales and/or excise taxes not here included that are collected by the state.

†Additional local taxes that are not uniform are collected by the state and are not included here.

Table 15 — 2005
General Sales or Gross Receipts Tax
Applied to Cigarettes
(As of November 1, 2005)

State	Sales Tax Rate	Applies to Cigarettes	Sales Tax Base Value Includes Excise	Adds to Single Package Sales	Adds to Carton Lot Sales
AL	4%**	x	no	14¢	137¢
AZ	5.6	x	yes	23	212
AR	6	x	yes	21	180
CA	7.25*†	x	yes	29	271
CO	2.9	—	—	—	—
CT	6	x	yes	28	274
DC	5.75	x	yes	25	232
FL	6	x	yes	21	195
GA	4**	x	no	14	122
HI	4	x	yes	20	185
ID	5	x	yes	18	170
IL	6.25	x	yes	27	251
IN	6	x	yes	21	194
IA	5	x	yes	17	164
KS	5.3**	x	yes	20	186
KY	6	x	yes	20	179
LA	4**	x	yes	14	128
ME	5	x	yes	26	235
MD	5	x	yes	20	183
MA	5	x	yes	25	236
MI	6	x	yes	31	287
MN***	6.5**	—	—	—	—
MS	7	x	yes	22	216
MO	4.225**	x	no	14	129
NE	5.5**	x	yes	20	185
NV	6.5*†	x	yes	25	230
NJ	6	x	yes	33	310
NM	5**	x	yes	19	178
NY	4**	x	yes	22	205
NC	4.5**	x	yes	15	131
ND	5	x	yes	17	158
OH	5.5	x	yes	23	209
OK	4.5**	—	—	—	—
PA	6	x	yes	26	240
RI	7	x	yes	39	360
SC	5	x	yes	16	146
SD	4	x	yes	14	131
TN	8.25*	x	yes	29	270
TX	6.25**	x	yes	21	197
UT	4.750**†	x	yes	18	160
VT	6	x	yes	27	250
VA	4.5*	x	yes	17	160
WA	6.5	x	yes	34	320
WV	6	x	yes	20	190
WI	5**	x	yes	19	179
WY	4**	x	yes	15	136

(The states of Alaska, Delaware, Montana, New Hampshire, and Oregon do not have a state general sales tax.)

*Includes that portion of state-collected local sales tax rates where local rates are uniform and statewide.
**Certain cities and/or counties impose general sales and/or excise taxes not here included that are collected by the state.
***MN sells stamps for \$1.485 per pack. It is a composite of the 48 cents per pack excise tax, a 75 cents per pack health impact fee, and a 25.5 cents per pack wholesale sales tax assessed in lieu of a general sales tax. At the time this book was produced, the constitutionality of the health impact fee was being litigated.
†Additional local taxes that are not uniform are collected by the state and are not included here.

Table 15 — 2006
General Sales or Gross Receipts Tax
Applied to Cigarettes
(As of November 1, 2006)

State	Sales Tax Rate	Applies to Cigarettes	Sales Tax Base Value Includes Excise	Adds to Single Package Sales	Adds to Carton Lot Sales
AL	4%**	x	no	14¢	137¢
AZ	5.6	x	yes	24	220
AR	6	x	yes	22	180
CA	7.25*†	x	yes	29	271
CO	2.9	—	—	—	—
CT	6	x	yes	28	259
DC	5.75	x	yes	25	232
FL	6	x	yes	21	191
GA	4**	x	no	14	122
HI	4	x	yes	21	195
ID	5	x	yes	18	165
IL	6.25	x	yes	30	279
IN	6	x	yes	21	194
IA	5	x	yes	17	164
KS	5.3**	x	yes	21	196
KY	6	x	yes	20	179
LA	4**	x	yes	14	128
ME	5	x	yes	26	240
MD	5	x	yes	21	190
MA	5	x	yes	25	236
MI	6	x	yes	32	294
MN***	6.5**	—	—	—	—
MS	7	x	yes	22	208
MO	4.225**	x	no	14	129
NE	5.5**	x	yes	20	185
NV	6.5*†	x	yes	25	228
NJ	6	x	yes	42	370
NM	5**	x	yes	19	178
NY	4**	x	yes	22	205
NC	4.5**	x	yes	15	131
ND	5	x	yes	17	158
OH	5.5	x	yes	23	209
OK	4.5**	—	—	—	—
PA	6	x	yes	26	240
RI	7	x	yes	40	370
SC	5	x	yes	16	143
SD	4	x	yes	14	131
TN	8.25*	x	yes	31	285
TX	6.25**	x	yes	21	197
UT	4.750**†	x	yes	18	164
VT	6	x	yes	29	270
VA	4.5*	x	yes	17	160
WA	6.5	x	yes	35	320
WV	6	x	yes	21	190
WI	5**	x	yes	19	179
WY	4**	x	yes	15	136

(The states of Alaska, Delaware, Montana, New Hampshire, and Oregon do not have a state general sales tax.)

*Includes that portion of state-collected local sales tax rates where local rates are uniform and statewide.
**Certain cities and/or counties impose general sales and/or excise taxes not here included that are collected by the state.
***MN sells stamps for \$1.485 per pack. It is a composite of the 48 cents per pack excise tax, a 75 cents per pack health impact fee, and a 25.5 cents per pack wholesale sales tax assessed in lieu of a general sales tax. At the time this book was produced, the constitutionality of the health impact fee was being litigated.
†Additional local taxes that are not uniform are collected by the state and are not included here.

Table 15 — 2007
General Sales or Gross Receipts Tax
Applied to Cigarettes
(As of November 1, 2007)

State	Sales Tax Rate	Applies to Cigarettes	Sales Tax Base Value Includes Excise	Adds to Single Package Sales	Adds to Carton Lot Sales
AL	4%**	x	no	15¢	140¢
AZ	5.6	x	yes	29.1	270
AR	6	x	yes	22	190
CA	7.25*†	x	yes	30	282
CO	2.9	—	—	—	—
CT	6	x	yes	32	280
DC	5.75	x	yes	25	232
FL	6	x	yes	21	191
GA	4**	x	no	14	130
HI	4	x	yes	23	213
ID	6	x	yes	22	209
IL	6.25	x	yes	31	282
IN	6	x	yes	25	230
IA	5	x	yes	23	210
KS	5.3**	x	yes	22	200
KY	6	x	yes	20	179
LA	4**	x	yes	14	128
ME	5	x	yes	27	250
MD	5	x	yes	21	190
MA	5	x	yes	26	238
MI	6	x	yes	32	294
MN***	6.5**	—	—	—	—
MS	7	x	yes	24	218
MO	4.225**	x	no	14	130
NE	5.5**	x	yes	21	190
NV	6.5*†	x	yes	26	238
NJ	7	x	yes	43	390
NM	5**	x	yes	20	186
NY	4**	x	yes	22	205
NC	4.5**	x	yes	16	140
ND	5	x	yes	18	160
OH	5.5	x	yes	24	220
OK	4.5**	—	—	—	—
PA	6	x	yes	26	240
RI	7	x	yes	40	370
SC	6	x	yes	19	178
SD	4	x	yes	18	163
TN	8.25*	x	yes	32	290
TX	6.25**	x	yes	28	250
UT	4.650**†	x	yes	18	170
VT	6	x	yes	31	280
VA	5	x	yes	18	166
WA	6.5	x	yes	35	320
WV	6	x	yes	21	190
WI	5**	x	yes	21	190
WY	4**	x	yes	15	136

(The states of Alaska, Delaware, Montana, New Hampshire, and Oregon do not have a state general sales tax.)

*Includes that portion of state-collected local sales tax rates where local rates are uniform and statewide.

**Certain cities and/or counties impose general sales and/or excise taxes not here included that are collected by the state.

***MN sells stamps for \$1.485 per pack. It is a composite of the 48 cents per pack excise tax, a 75 cents per pack health impact fee, and a 26.3 cents per pack wholesale sales tax assessed in lieu of a general sales tax. At the time this book was produced, the constitutionality of the health impact fee was being litigated.

†Additional local taxes that are not uniform are collected by the state and are not included here.

Table 15 — 2008
General Sales or Gross Receipts Tax
Applied to Cigarettes
(As of November 1, 2008)

State	Sales Tax Rate	Applies to Cigarettes	Sales Tax Base Value Includes Excise	Adds to Single Package Sales	Adds to Carton Lot Sales
AL	4%**	x	no	15¢	140¢
AZ	5.6	x	yes	31	280
AR	6	x	yes	24	200
CA	7.25*†	x	yes	31	288
CO	2.9	—	—	—	—
CT	6	x	yes	33	310
DC	5.75	x	yes	29	265
FL	6	x	yes	21	191
GA	4**	x	no	15	135
HI	4	x	yes	23	217
ID	6	x	yes	23	214
IL	6.25	x	yes	31	282
IN	7	x	yes	29	230
IA	6	x	yes	27	245
KS	5.3**	x	yes	22	200
KY	6	x	yes	21	190
LA	4**	x	yes	15	139
ME	5	x	yes	28	260
MD	6	x	yes	33	300
MA	5	x	yes	32	290
MI	6	x	yes	33	300
MN***	6.5**	—	—	—	—
MS	7	x	yes	24	220
MO	4.225**	x	no	14	130
NE	5.5**	x	yes	21	190
NV	6.5*†	x	yes	26	238
NJ	7	x	yes	44	400
NM	5**	x	yes	21	190
NY	4**	x	yes	27	250
NC	4.5**	x	yes	16	140
ND	5	x	yes	18	160
OH	5.5	x	yes	25	220
OK	4.5**	—	—	—	—
PA	6	x	yes	27	245
RI	7	x	yes	41	374
SC	6	x	yes	20	180
SD	4	x	yes	18	170
TN	7.0	x	yes	26	245
TX	6.25**	x	yes	28	255
UT	4.650**†	x	yes	19	173
VT	6	x	yes	34	310
VA	5	x	yes	18	166
WA	6.5	x	yes	37	330
WV	6	x	yes	22	210
WI	5**	x	yes	25	230
WY	4**	x	yes	16	140

(The states of Alaska, Delaware, Montana, New Hampshire, and Oregon do not have a state general sales tax.)

*Includes that portion of state-collected local sales tax rates where local rates are uniform and statewide.

** Certain cities and/or counties impose general sales and/or excise taxes not here included that are collected by the state.

***MN sells stamps for \$1.485 per pack. It is a composite of the 48 cents per pack excise tax, a 75 cents per pack health impact fee, and a 26.3 cents per pack wholesale sales tax assessed in lieu of a general sales tax.

†Additional local taxes that are not uniform are collected by the state and are not included here.

Table 15 — 2009
General Sales or Gross Receipts Tax
Applied to Cigarettes
(As of November 1, 2009)

State	Sales Tax Rate	Applies to Cigarettes	Sales Tax Base Value Includes Excise	Adds to Single Package Sales	Adds to Carton Lot Sales
AL	4%**	x	no	18¢	168¢
AZ	5.6	x	yes	35	325
AR	6	x	yes	32	294
CA	7.25*†	x	yes	37	342
CO	2.9	—	—	—	—
CT	6	x	yes	44	415
DC	6.00	x	yes	40	372
FL	6	x	yes	33	304
GA	4**	x	no	18	168
HI	4	x	yes	30	276
ID	6	x	yes	27	254
IL	6.25	x	yes	35	326
IN	7	x	yes	34	312
IA	6	x	yes	32	296
KS	5.3**	x	yes	25	233
KY	6	x	yes	27	254
LA	4**	x	yes	18	167
ME	5	x	yes	31	289
MD	6	x	yes	37	345
MA	6.25	x	yes	45	420
MI	6	x	yes	37	341
MN***	6.875**	—	—	—	—
MS	7	x	yes	32	294
MO	4.225**	x	no	17	158
NE	5.5**	x	yes	26	239
NV	6.85*†	x	yes	34	316
NJ	7	x	yes	50	460
NM	5**	x	yes	25	236
NY	4**	x	yes	31	282
NC	5.75**	x	yes	26	240
ND	5	x	yes	21	194
OH	5.5	x	yes	29	273
OK	4.5**	—	—	—	—
PA	6	x	yes	33	303
RI	7	x	yes	54	501
SC	6	x	yes	24	220
SD	4	x	yes	22	201
TN	7.0	x	yes	32	301
TX	6.25**	x	yes	34	320
UT	4.650**†	x	yes	22	200
VT	6	x	yes	40	370
VA	5	x	yes	22	209
WA	6.5	x	yes	42	395
WV	6	x	yes	27	250
WI	5**	x	yes	35	320
WY	4**	x	yes	19	173

(The states of Alaska, Delaware, Montana, New Hampshire, and Oregon do not have a state general sales tax.)

*Includes that portion of state-collected local sales tax rates where local rates are uniform and statewide.

**Certain cities and/or counties impose general sales and/or excise taxes not here included that are collected by the state.

***MN sells stamps for \$1.485 per pack. It is a composite of the 48 cents per pack excise tax, a 75 cents per pack health impact fee, and a 26.3 cents per pack wholesale sales tax assessed in lieu of a general sales tax. At the time this book was produced, the constitutionality of the health impact fee was being litigated.

†Additional local taxes that are not uniform are collected by the state and are not included here.

Table 15 — 2010
General Sales or Gross Receipts Tax
Applied to Cigarettes
(As of November 1, 2010)

State	Sales Tax Rate	Applies to Cigarettes	Sales Tax Base Value Includes Excise	Adds to Single Package Sales	Adds to Carton Lot Sales
AL	4%**	x	no	19¢	180¢
AZ	6.6	x	yes	42	405
AR	6	x	yes	33	311
CA	7.25*†	x	yes	39	370
CO	2.9	x	yes	15	140
CT	6	x	yes	45	430
DC	6.00	x	yes	43	406
FL	6	x	yes	33	315
GA	4**	x	no	18	174
HI	4	x	yes	34	321
ID	6	x	yes	28	268
IL	6.25	x	yes	37	349
IN	7	x	yes	36	342
IA	6	x	yes	34	327
KS	6.3**	x	yes	31	290
KY	6	x	yes	27	261
LA	4**	x	yes	18	170
ME	5	x	yes	32	299
MD	6	x	yes	37	356
MA	6.25	x	yes	46	442
MI	6	x	yes	37	354
MN***	6.875**	—	—	—	—
MS	7	x	yes	33	315
MO	4.225**	x	no	17	165
NE	5.5**	x	yes	27	260
NV	6.85*†	x	yes	34	327
NJ	7	x	yes	51	485
NM	5.125**	x	yes	30	288
NY	4**	x	yes	39	360
NC	5.75**	x	yes	26	245
ND	5	x	yes	22	209
OH	5.5	x	yes	30	288
OK	4.5**	—	—	—	—
PA	6	x	yes	34	320
RI	7	x	yes	55	518
SC	6	x	yes	28	264
SD	4	x	yes	24	220
TN	7.0	x	yes	34	318
TX	6.25**	x	yes	35	335
UT	4.650**†	x	yes	27	260
VT	6	x	yes	41	390
VA	5	x	yes	23	219
WA	6.5	x	yes	50	470
WV	6	x	yes	27	260
WI	5**	x	yes	35	330
WY	4**	x	yes	20	180

(The states of Alaska, Delaware, Montana, New Hampshire, and Oregon do not have a state general sales tax.)

*Includes that portion of state-collected local sales tax rates where local rates are uniform and statewide.

**Certain cities and/or counties impose general sales and/or excise taxes not here included that are collected by the state.

***MN sells stamps for \$1.576 per pack. It is a composite of the 48 cents per pack excise tax, a 75 cents per pack health impact fee, and a 34.6 cents per pack wholesale sales tax assessed in lieu of a general sales tax.

†Additional local taxes that are not uniform are collected by the state and are not included here.

Table 15 — 2011
General Sales or Gross Receipts Tax
Applied to Cigarettes
(As of November 1, 2011)

State	Sales Tax Rate	Applies to Cigarettes	Sales Tax Base Value Includes Excise	Adds to Single Package Sales	Adds to Carton Lot Sales
AL	4%**	x	no	19¢	184¢
AZ	6.6	x	yes	43	407
AR	6	x	yes	33	311
CA	7.25*†	x	yes	39	372
CO	2.9	x	yes	15	144
CT	6	x	yes	48	450
DC***	6.00	—	—	—	—
FL	6	x	yes	33	315
GA	4**	x	no	19	176
HI	4	x	yes	35	330
ID	6	x	yes	29	276
IL	6.25	x	yes	37	349
IN	7	x	yes	36	346
IA	6	x	yes	35	330
KS	6.3**	x	yes	32	300
KY	6	x	yes	28	270
LA	4**	x	yes	19	176
ME	5	x	yes	33	310
MD	6	x	yes	38	358
MA	6.25	x	yes	47	446
MI	6	x	yes	38	361
MN****	6.875**	—	—	—	—
MS	7	x	yes	35	329
MO	4.225**	x	no	18	173
NE	5.5**	x	yes	28	267
NV	6.85*†	x	yes	36	340
NJ	7	x	yes	51	485
NM	5.125**	x	yes	31	295
NY	4**	x	yes	39	374
NC	5.75**	x	yes	27	250
ND	5	x	yes	23	214
OH	5.5	x	yes	31	293
OK	4.5**	—	—	—	—
PA	6	x	yes	35	329
RI	7	x	yes	55	522
SC	6	x	yes	29	276
SD	4	x	yes	24	220
TN	7.0	x	yes	35	328
TX	6.25**	x	yes	36	340
UT	4.650**†	x	yes	28	265
VT	6	x	yes	45	423
VA	5	x	yes	23	219
WA	6.5	x	yes	50	470
WV	6	x	yes	28	264
WI	5**	x	yes	36	338
WY	4**	x	yes	20	185

(The states of Alaska, Delaware, Montana, New Hampshire, and Oregon do not have a state general sales tax.)

*Includes that portion of state-collected local sales tax rates where local rates are uniform and statewide.

**Certain cities and/or counties impose general sales and/or excise taxes not here included that are collected by the state.

***DC exempted cigarettes from the sales and use tax in October of 2011 and replaced it with a surtax of 36¢ per 20 pack. The combined cigarette excise tax and surtax is \$2.86.

****MN sells stamps for \$1.586 per pack. It is a composite of the 48 cents per pack excise tax, a 75 cents per pack health impact fee, and a 35.6 cents per pack wholesale sales tax assessed in lieu of a general sales tax.

†Additional local taxes that are not uniform are collected by the state and are not included here.

Table 15 — 2012
General Sales or Gross Receipts Tax
Applied to Cigarettes
(As of November 1, 2012)

State	Sales Tax Rate	Applies to Cigarettes	Sales Tax Base Value Includes Excise	Adds to Single Package Sales	Adds to Carton Lot Sales
AL	4%**	x	no	19¢	184¢
AZ	6.6	x	yes	43	414
AR	6	x	yes	33	313
CA	7.25*†	x	yes	39	372
CO	2.9	x	yes	15	144
CT	6.35	x	yes	52	450
DC***	6.00	—	—	—	—
FL	6	x	yes	33	315
GA	4**	x	no	18	176
HI	4	x	yes	34	320
ID	6	x	yes	29	273
IL	6.25	x	yes	43	407
IN	7	x	yes	36	348
IA	6	x	yes	35	330
KS	6.3**	x	yes	32	308
KY	6	x	yes	29	270
LA	4**	x	yes	19	177
ME	5	x	yes	32	304
MD	6	x	yes	38	362
MA	6.25	x	yes	47	446
MI	6	x	yes	38	364
MN****	6.875**	—	—	—	—
MS	7	x	yes	34	326
MO	4.225**	x	no	18	173
NE	5.5**	x	yes	28	267
NV	6.85*†	x	yes	36	340
NJ	7	x	yes	51	487
NM	5.125**	x	yes	32	301
NY	4**	x	yes	40	379
NC	4.75**	x	yes	22	211
ND	5	x	yes	22	211
OH	5.5	x	yes	31	289
OK	4.5**	—	—	—	—
PA	6	x	yes	35	335
RI	7	x	yes	57	545
SC	6	x	yes	29	276
SD	4	x	yes	23	220
TN	7.0	x	yes	34	321
TX	6.25**	x	yes	35	336
UT	4.650**†	x	yes	29	276
VT	6	x	yes	45	427
VA	5	x	yes	23	219
WA	6.5	x	yes	50	470
WV	6	x	yes	28	270
WI	5**	x	yes	36	344
WY	4**	x	yes	20	185

(The states of Alaska, Delaware, Montana, New Hampshire, and Oregon do not have a state general sales tax.)

*Includes that portion of state-collected local sales tax rates where local rates are uniform and statewide.

**Certain cities and/or counties impose general sales and/or excise taxes not here included that are collected by the state.

***DC exempted cigarettes from the sales and use tax in October of 2011 and replaced it with a surtax of 36¢ per 20 pack. The combined cigarette excise tax and surtax is \$2.86.

****MN sells stamps for \$1.586 per pack. It is a composite of the 48 cents per pack excise tax, a 75 cents per pack health impact fee, and a 35.6 cents per pack wholesale sales tax assessed in lieu of a general sales tax.

†Additional local taxes that are not uniform are collected by the state and are not included here.

Table 15 — 2013
General Sales or Gross Receipts Tax
Applied to Cigarettes
(As of November 1, 2013)

State	Sales Tax Rate	Applies to Cigarettes	Sales Tax Base Value Includes Excise	Adds to Single Package Sales	Adds to Carton Lot Sales
AL	4%**	x	no	20¢	184¢
AZ	5.6	x	yes	37	414
AR	6	x	yes	33	313
CA	7.5	x	yes	41	393
CO	2.9	x	yes	16	149
CT	6.35	x	yes	52	496
DC***	6.00	—	—	—	—
FL	6	x	yes	33	315
GA	4**	x	no	18	176
HI	4	x	yes	35	328
ID	6	x	yes	29	273
IL	6.25	x	yes	44	420
IN	7	x	yes	37	348
IA	6	x	yes	35	330
KS	6.15	x	yes	32	308
KY	6	x	yes	29	270
LA	4**	x	yes	19	177
ME	5	x	yes	32	304
MD	6	x	yes	38	362
MA	6.25	x	yes	54	516
MI	6	x	yes	39	370
MN****	6.875**	—	—	—	—
MS	7	x	yes	34	326
MO	4.225**	x	no	19	176
NE	5.5**	x	yes	29	275
NV	6.85*†	x	yes	36	340
NJ	7	x	yes	52	490
NM	5.125**	x	yes	32	301
NY	4**	x	yes	40	379
NC	4.75**	x	yes	22	211
ND	5	x	yes	23	211
OH	5.5	x	yes	31	289
OK	4.5**	—	—	—	—
PA	6	x	yes	36	339
RI	7	x	yes	56	547
SC	6	x	yes	29	276
SD	4	x	yes	23	220
TN	7.0	x	yes	35	330
TX	6.25**	x	yes	36	341
UT	4.650**†	x	yes	29	276
VT	6	x	yes	46	437
VA	5	x	yes	24	235
WA	6.5	x	yes	50	470
WV	6	x	yes	29	275
WI	5**	x	yes	37	352
WY	4**	x	yes	20	185

(The states of Alaska, Delaware, Montana, New Hampshire, and Oregon do not have a state general sales tax.)

*Includes that portion of state-collected local sales tax rates where local rates are uniform and statewide.

**Certain cities and/or counties impose general sales and/or excise taxes not here included that are collected by the state.

***DC exempted cigarettes from the sales and use tax in October of 2011 and replaced it with a surtax of 36¢ per 20 pack. The combined cigarette excise tax and surtax is \$2.86.

****MN sells stamps for \$3.323 per pack. It is a composite of a \$2.83 excise tax, and a 49.3 cents per pack wholesale sales tax assessed in lieu of a general sales tax.

†Additional local taxes that are not uniform are collected by the state and are not included here.

Table 15 — 2014
General Sales or Gross Receipts Tax
Applied to Cigarettes
(As of November 1, 2014)

State	Sales Tax Rate	Applies to Cigarettes	Sales Tax Base Value Includes Excise	Adds to Single Package Sales	Adds to Carton Lot Sales
AL	4%**	x	no	20¢	190¢
AZ	5.6	x	yes	37	414
AR	6.5	x	yes	36	340
CA	7.5	x	yes	41	393
CO	2.9	x	yes	16	151
CT	6.35	x	yes	52	496
DC***	5.75	—	—	—	—
FL	6	x	yes	33	317
GA	4**	x	no	19	182
HI	4	x	yes	35	328
ID	6	x	yes	30	288
IL	6.25	x	yes	45	430
IN	7	x	yes	38	358
IA	6	x	yes	35	330
KS	6.15	x	yes	32	310
KY	6	x	yes	29	270
LA	4**	x	yes	19	180
ME	5.5	x	yes	36	341
MD	6	x	yes	39	370
MA	6.25	x	yes	55	521
MI	6	x	yes	39	370
MN****	6.875**	—	—	—	—
MS	7	x	yes	36	340
MO	4.225**	x	no	19	180
NE	5.5**	x	yes	29	280
NV	6.85*†	x	yes	36	350
NJ	7	x	yes	52	490
NM	5.125**	x	yes	33	310
NY	4**	x	yes	40	379
NC	4.75**	x	yes	23	215
ND	5	x	yes	24	225
OH	5.75	x	yes	33	310
OK	4.5**	—	—	—	—
PA	6	x	yes	39	360
RI	7	x	yes	52	518
SC	6	x	yes	30	284
SD	4	x	yes	24	225
TN	7.0	x	yes	35	330
TX	6.25**	x	yes	36	341
UT	4.650**†	x	yes	29	276
VT	6	x	yes	46	437
VA	5.3	x	yes	26	247
WA	6.5	x	yes	51	480
WV	6	x	yes	29	275
WI	5**	x	yes	38	360
WY	4**	x	yes	20	185

(The states of Alaska, Delaware, Montana, New Hampshire, and Oregon do not have a state general sales tax.)

*Includes that portion of state-collected local sales tax rates where local rates are uniform and statewide.

**Certain cities and/or counties impose general sales and/or excise taxes not here included that are collected by the state.

***DC applies a surtax to cigarettes at the wholesale level in lieu of a general sales tax. On October 1, 2014, that tax rose from \$0.36 per pack to \$0.40 per pack. The combined cigarette excise tax and surtax is \$2.90.

****MN sells stamps for \$3.342 per pack. It is a composite of a \$2.83 excise tax, and a 51.2 cents per pack wholesale sales tax assessed in lieu of a general sales tax.

†Additional local taxes that are not uniform are collected by the state and are not included here.

Table 16
Estimated State General Sales Tax Collections on the Sale of Cigarettes*
(in Thousands of Dollars)
(During Fiscal Years Ending June 30)

State	1995	1996	1997	1998	1999	2000
AL	25,854	25,794	31,374	36,304	34,808	47,113
AK	—	—	—	—	—	—
AZ	24,792	29,590	31,482	32,142	36,543	44,912
AR	22,032	21,832	21,832	24,741	26,450	34,008
CA	250,698	243,866	240,254	250,260	243,680	338,175
CO	—	—	—	—	—	—
CT	31,140	29,856	32,344	32,136	33,600	44,536
DE	—	—	—	—	—	—
DC	4,329	4,121	3,835	3,864	4,035	4,978
FL	145,233	142,472	147,356	145,277	168,051	213,673
GA	35,035	36,630	36,995	36,930	43,596	56,448
HI	4,860	5,499	5,229	4,200	4,632	6,000
ID	6,976	7,614	8,028	8,442	9,090	12,628
IL	108,856	115,632	113,112	123,708	128,820	168,600
IN	62,208	62,448	63,216	63,520	70,344	98,631
IA	23,625	23,976	26,770	26,800	28,776	36,092
KS	18,368	18,176	18,344	20,268	21,620	27,690
KY	53,248	55,016	65,304	59,868	71,082	93,615
LA	31,864	32,340	32,081	31,437	35,168	50,765
ME	13,948	13,607	13,827	15,275	11,682	18,792
MD	35,028	33,975	36,870	40,150	50,890	48,672
MA	46,450	45,160	48,732	50,336	51,716	64,998
MI	102,206	110,432	101,486	106,080	127,760	161,940
MN	49,660	48,724	54,824	54,264	56,745	69,749
MS	31,251	31,559	34,632	34,884	39,732	51,984
MO	39,120	46,046	45,262	45,038	51,000	69,344
MT	—	—	—	—	—	—
NE	12,843	12,627	12,717	13,640	14,350	17,186
NV	18,551	19,552	19,916	21,346	24,388	34,860
NH	—	—	—	—	—	—
NJ	76,824	75,240	73,776	75,374	81,888	83,555
NM	8,704	8,792	9,531	9,648	10,330	14,000
NY	102,832	95,808	105,624	106,218	114,080	136,331
NC	52,398	55,470	55,170	64,575	67,184	84,760
ND	5,632	5,676	5,988	6,108	6,227	8,640
OH	99,400	95,776	97,104	106,983	116,380	146,939
OK	24,843	25,375	29,520	29,632	33,273	44,088
OR	—	—	—	—	—	—
PA	115,200	112,570	123,211	122,188	131,412	182,342
RI	12,824	13,065	13,365	14,048	15,444	19,067
SC	27,993	26,467	36,848	37,560	41,120	52,130
SD	4,248	4,676	4,550	5,168	4,928	6,413
TN	83,343	80,847	82,264	89,152	99,312	129,192
TX	163,812	166,548	166,704	181,909	184,058	251,028
UT	7,792	8,352	10,260	8,470	10,848	13,470
VT	5,704	5,970	5,750	6,281	6,648	8,220
VA	48,699	48,265	50,484	49,322	55,024	74,437
WA	53,385	50,096	52,275	56,196	58,729	71,116
WV	18,936	18,504	20,910	25,104	24,492	29,790
WI	42,750	47,100	47,440	50,369	53,208	68,240
WY	—	—	—	—	—	5,225
Total	2,153,494	2,161,141	2,236,596	2,325,215	2,503,143	3,244,372

Alaska, Delaware, Montana, New Hampshire, and Oregon do not have a general sales tax. Colorado has a general sales tax, but it is not applied to cigarette sales.

*Some states include local sales taxes collected by the states.

Table 16
Estimated State General Sales Tax Collections on the Sale of Cigarettes*
(in Thousands of Dollars)
(During Fiscal Years Ending June 30)

State	2001	2002	2003	2004	2005	2006	2007	2008	2009
AL	48,276	49,203	47,684	50,005	53,316	53,938	55,349	54,163	57,108
AK	—	—	—	—	—	—	—	—	—
AZ	47,158	49,704	48,640	52,573	53,879	58,463	67,257	61,597	59,974
AR	35,334	32,876	39,456	39,607	40,875	47,940	50,480	51,546	55,110
CA	334,776	333,410	334,908	329,023	330,043	341,527	351,995	344,271	351,929
CO	—	—	—	—	—	—	—	—	—
CT	44,460	47,756	53,144	50,974	49,229	50,719	56,785	55,605	56,745
DE	—	—	—	—	—	—	—	—	—
DC	5,020	5,331	5,742	5,003	4,982	5,689	5,475	6,568	6,397
FL	226,044	255,456	251,640	246,212	255,309	263,631	273,267	265,043	299,942
GA	63,324	59,958	62,685	76,520	83,859	86,055	88,406	85,870	89,664
HI	8,288	10,644	11,286	11,047	11,995	12,180	12,908	13,212	13,033
ID	12,945	13,377	13,680	17,817	17,067	15,216	19,584	19,365	19,895
IL	166,600	185,884	160,325	189,078	180,403	189,181	194,140	190,378	191,218
IN	103,306	111,310	123,580	125,116	123,805	130,588	160,139	148,845	154,754
IA	37,950	39,950	39,952	40,331	40,611	42,496	51,665	46,457	46,625
KS	29,386	31,327	31,103	30,828	29,877	30,080	31,968	30,981	31,940
KY	98,688	97,327	128,610	130,937	136,309	120,028	124,176	125,797	125,364
LA	44,580	56,325	48,139	51,273	55,783	47,585	53,513	56,606	59,130
ME	18,648	20,485	20,160	19,820	19,086	22,353	21,354	20,433	20,326
MD	52,326	54,177	53,220	54,094	54,481	54,547	58,000	80,676	69,793
MA	65,930	70,798	72,768	70,916	68,751	71,461	71,219	88,365	93,608
MI	165,270	171,624	187,928	175,812	178,465	174,919	178,342	171,595	173,384
MN***	73,000	77,624	81,995	80,675	76,310	—	—	—	—
MS	53,400	54,916	57,310	56,166	57,672	60,059	62,258	66,083	70,749
MO	72,360	72,585	77,883	78,638	77,452	82,316	83,504	84,761	90,282
MT	—	—	—	—	—	—	—	—	—
NE	16,716	19,867	19,924	22,024	21,206	21,050	21,983	23,214	23,852
NV	37,989	38,089	40,106	37,597	40,514	40,337	42,850	41,597	41,260
NH	—	—	—	—	—	—	—	—	—
NJ	87,444	94,094	93,863	119,337	109,617	110,740	127,462	129,487	129,082
NM	14,655	15,272	16,643	12,274	13,106	13,021	13,748	14,075	14,574
NY	145,712	150,354	154,261	149,137	145,484	135,989	136,362	163,495	135,785
NC	88,660	96,788	95,964	110,289	109,743	115,178	107,523	104,206	139,015
ND	8,100	8,690	8,757	7,227	7,133	7,880	8,540	8,374	8,972
OH	159,012	165,144	184,680	207,013	213,932	181,884	189,101	182,611	185,843
OK**	48,490	49,395	49,910	50,690	23,500	—	—	—	—
OR	—	—	—	—	—	—	—	—	—
PA	191,772	202,805	220,248	195,489	200,891	201,554	199,655	202,378	208,568
RI	19,992	21,348	22,072	21,635	20,391	20,089	19,567	18,733	20,964
SC	54,264	59,437	62,176	59,191	61,528	64,425	77,245	78,185	82,690
SD	7,068	7,420	7,756	7,218	7,414	7,626	8,044	7,208	7,804
TN	135,447	148,402	144,504	145,281	150,363	177,216	206,178	136,101	135,648
TX	258,940	248,859	276,386	263,768	261,376	261,723	322,230	298,179	311,851
UT	13,808	14,561	14,904	13,857	14,575	15,271	15,164	15,482	15,183
VT	9,184	9,692	9,063	10,959	10,567	10,714	10,396	10,735	10,706
VA	79,956	86,073	96,082	102,255	91,314	105,101	104,637	103,851	112,849
WA	73,950	70,061	74,493	68,626	70,960	72,707	74,130	76,439	76,752
WV	33,490	35,908	39,636	38,382	37,506	41,604	43,009	45,372	50,479
WI	71,230	77,578	77,520	71,970	73,023	75,205	80,122	94,397	83,550
WY	5,520	5,988	7,423	3,314	5,604	5,860	6,409	6,403	6,823
Total	3,368,468	3,527,867	3,668,209	3,725,169	3,715,698	3,675,141	3,915,769	3,857,462	3,939,220

Alaska, Delaware, Montana, New Hampshire, and Oregon do not have a general sales tax. Colorado has a general sales tax, but it is not applied to cigarette sales.

*Some states include local sales taxes collected by the states.

**Sales taxes do not apply to cigarettes in Oklahoma.

***As of FY 2006, Minnesota began applying a wholesale sales tax in lieu of a retail sales tax.

Note: OK sales tax effective for only half of FY 2005.

Table 16
Estimated State General Sales Tax Collections on the Sale of Cigarettes*
(in Thousands of Dollars)
(During Fiscal Years Ending June 30)

State	2010	2011	2012	2013	2014
AL	61,299	62,114	61,339	59,108	59,696
AK	0	0	0	0	0
AZ	57,455	72,624	69,703	70,233	56,401
AR	57,932	58,823	58,650	55,959	57,933
CA	358,629	377,730	370,877	353,579	356,989
CO	30,601	30,662	31,155	29,832	30,900
CT	64,379	58,374	60,040	59,690	56,218
DE	0	0	0	0	0
DC**	5,556	6,254	1,320	0	0
FL	305,225	308,267	288,738	282,591	273,424
GA	98,465	94,693	98,953	89,010	88,058
HI	13,988	15,204	14,327	12,760	12,481
ID	19,673	19,957	20,008	19,947	19,087
IL	200,513	215,259	221,345	175,530	190,678
IN	155,291	162,367	154,883	161,866	154,675
IA	49,364	50,857	52,118	52,201	49,527
KS	32,115	36,402	39,482	37,821	36,553
KY	131,280	121,507	122,431	118,800	113,451
LA	60,371	64,303	62,588	64,062	57,245
ME	21,781	21,732	21,427	20,621	22,025
MD	74,453	73,840	76,294	72,835	71,204
MA	100,800	102,917	103,625	100,505	98,088
MI	178,872	169,621	175,250	170,330	171,573
MN**	0	0	0	0	0
MS	65,964	66,517	69,353	64,869	62,237
MO	94,524	92,748	96,723	94,790	94,829
MT	0	0	0	0	0
NE	25,480	26,374	27,102	26,591	25,636
NV	43,322	41,933	42,304	41,675	41,821
NH	0	0	0	0	0
NJ	135,569	145,663	145,788	138,471	135,701
NM	15,548	16,862	17,242	17,634	16,388
NY	143,759	138,214	136,947	130,367	121,315
NC	149,528	151,009	128,870	123,335	122,805
ND	9,420	10,217	11,719	11,180	12,610
OH	201,802	196,583	199,450	189,409	197,524
OK***	0	0	0	0	0
OR	0	0	0	0	0
PA	235,825	243,422	245,443	235,809	233,589
RI	21,148	21,038	20,681	21,478	22,411
SC	91,755	90,578	84,004	84,935	81,596
SD	8,569	8,566	8,114	8,189	8,228
TN	145,402	154,666	148,642	145,373	142,415
TX	327,954	340,740	339,658	330,058	320,854
UT	16,151	16,608	18,152	17,744	16,415
VT	11,840	12,499	12,879	11,851	11,645
VA	122,788	123,430	134,749	130,687	143,978
WA	72,845	73,037	69,343	67,392	64,969
WV	55,728	53,979	54,537	55,500	52,376
WI	94,650	84,596	84,556	81,880	84,685
WY	6,691	7,956	6,634	7,008	6,576
Total	4,174,303	4,240,744	4,207,463	4,043,505	3,996,809

Alaska, Delaware, Montana, New Hampshire, and Oregon do not have a general sales tax.

*Some states include local sales taxes collected by the states.

**The District of Columbia and Minnesota apply a wholesale sales tax in lieu of a retail sales tax.

***Sales taxes do not apply to cigarettes in Oklahoma.

**Table 17 — 1963
County and City Tobacco Tax Collections
For Fiscal Year 1963**

	Number of Places Taxing:		Net Collections From:		
	Cigarettes	Other Tobacco Products	Cigarettes	Other Tobacco Products	Total
Alabama					
Cities	100	10	\$ 1,514,622	\$ 58,336	\$ 1,572,958
Counties	5	2	2,556,121	35,526	2,591,647
Colorado					
Cities	33	4	1,990,637	11,747	2,002,384
Florida					
Cities	*	1	*	164,997	164,997
Maryland					
Cities	0	1	—	209,000	209,000
Counties	0	2	—	88,901	88,901
Missouri					
Cities	76	0	6,075,000	0	6,075,000
New Jersey					
Cities	1	1	217,021	19,700	236,721
New Mexico					
Cities	1	0	37,000	0	37,000
New York					
Cities	1	0	23,224,000	0	23,224,000
Tennessee					
Cities	1	0	617,754	0	617,754
Counties	1	0	88,227	0	88,227
Virginia					
Cities	6	0	1,167,000	0	1,167,000
Total					
Cities	219	17	\$34,843,034	\$463,780	\$35,306,814
Counties	6	4	\$ 2,644,348	\$124,427	\$ 2,768,775
Total					
Cities & Counties	225	21	\$37,487,382	\$588,207	\$38,075,589

*Florida municipal cigarette taxes are in effect in lieu of the state-imposed tax and are therefore covered in the tables dealing with state taxes.

Table 17 — 1964
Gross County and City Tobacco Taxes
For Fiscal Year 1964

	Number of Places Taxing:		Gross Taxes on:		
	Cigarettes	Other Tobacco Products	Cigarettes	Other Tobacco Products	Total
Alabama					
Cities	100	10	\$ 1,882,988	\$ 32,367	\$ 1,915,355
Counties	5	2	2,651,527	44,890	2,696,417
Colorado					
Cities	33	3	2,075,118	12,693	2,087,811
Florida					
Cities	*	1	*	17,411	17,411
Maryland					
Cities	0	1	—	216,522	216,522
Counties	0	2	—	116,540	116,540
Missouri					
Cities	76	0	7,819,459	0	7,819,459
New Jersey					
Cities	1	1	218,828	6,290	225,118
New Mexico					
Cities	1	0	44,007	0	44,007
New York					
Cities	1	0	41,295,189	0	41,295,189
Tennessee					
Cities	1	0	630,238	0	630,238
Counties	1	0	92,870	0	92,870
Virginia					
Cities	7	0	1,547,134	0	1,547,134
Total					
Cities	220	16	\$55,512,961	\$285,283	\$55,798,244
Counties	6	4	\$ 2,744,397	\$161,430	\$ 2,905,827
Total					
Cities & Counties	226	20	\$58,257,358	\$446,713	\$58,704,071

*Florida municipal cigarette taxes are in effect in lieu of the state-imposed tax and are therefore covered in the tables dealing with state taxes.

Table 17 — 1965
Gross County and City Tobacco Taxes
For Fiscal Year 1965

	Number of Places Taxing:		Gross Taxes on:		
	Cigarettes	Other Tobacco Products	Cigarettes	Other Tobacco Products	Total
Alabama					
Cities	99	9	\$ 2,157,340	\$ 28,493	\$ 2,185,833
Counties	6	3	2,845,120	62,560	2,907,680
California					
Cities	8	0	5,600,366	0	5,600,366
Colorado					
Cities	53	2	2,223,420	12,348	2,235,768
Florida					
Cities	*	1	*	20,266	20,266
Maryland					
Cities	0	1	0	219,188	219,188
Counties	0	2	0	124,754	124,754
Missouri					
Cities	81	0	7,847,107	0	7,847,107
New Jersey					
Cities	1	1	221,600	6,985	228,585
New Mexico					
Cities	1	0	47,400	0	47,400
New York					
Cities	1	0	40,378,975	0	40,378,975
Tennessee					
Cities	1	0	665,171	0	665,171
Counties	1	0	106,793	0	106,793
Virginia					
Cities	9	0	2,623,933	0	2,623,933
Total					
Cities	254	14	\$61,765,312	\$287,280	\$62,052,592
Counties	7	5	\$ 2,951,913	\$187,314	\$ 3,139,227
Total					
Cities & Counties	261	19	\$64,717,225	\$474,594	\$65,191,819

*Florida municipal cigarette taxes are in effect in lieu of the state-imposed tax and are therefore covered in the tables dealing with state taxes.

**Table 17 — 1966
Gross County and City Tobacco Taxes
For Fiscal Year 1966**

	Number of Places Taxing:		Gross Taxes on:		
	Cigarettes	Other Tobacco Products	Cigarettes	Other Tobacco Products	Total
Alabama					
Cities	100	7	\$ 2,006,986	\$ 43,013	\$ 2,049,999
Counties	9	4	4,510,828	54,207	4,565,035
California					
Cities	20	0	11,663,428	0	11,663,428
Colorado					
Cities	53	2	1,982,768	12,751	1,995,519
Florida					
Cities	*	1	*	17,274	17,274
Maryland					
Cities	0	1	0	218,524	218,524
Counties	0	2	0	121,483	121,483
Missouri					
Cities	83	0	7,638,726	0	7,638,726
New Jersey					
Cities	1	1	229,271	6,772	236,043
New Mexico					
Cities	1	0	49,800	0	49,800
New York					
Cities	1	0	32,704,480	0	32,704,480
Tennessee					
Cities	1	0	702,855	0	702,855
Counties	1	0	98,465	0	98,465
Virginia					
Cities	9	1	2,674,963	4,888	2,679,851
Total					
Cities	269	13	\$59,653,277	\$303,222	\$59,956,499
Counties	10	6	\$ 4,609,293	\$175,690	\$ 4,784,983
Total					
Cities & Counties	279	19	\$64,262,570	\$478,912	\$64,741,482

*Florida municipal cigarette taxes are in effect in lieu of the state-imposed tax and are therefore covered in the tables dealing with state taxes.

**Table 17 — 1967
Gross County and City Tobacco Taxes
For Fiscal Year 1967**

	Number of Places Taxing:		Gross Taxes on:		
	Cigarettes	Other Tobacco Products	Cigarettes	Other Tobacco Products	Total
Alabama					
Cities	100	7	\$ 2,122,771	\$ 30,987	\$ 2,153,758
Counties	9	5	4,495,057	89,942	4,584,999
California					
Cities	39	0	19,355,528	0	19,355,528
Colorado					
Cities	65	2	2,441,408	12,181	2,453,589
Florida					
Cities	*	1	*	16,368	16,368
Maryland					
Cities	0	1	0	163,131	163,131
Counties	0	1	0	16,397	16,397
Missouri					
Cities	86	0	7,824,062	0	7,824,062
New Jersey					
Cities	1	1	208,820	7,260	216,080
New Mexico					
Cities	1	0	52,500	0	52,500
New York					
Cities	1	0	33,419,729	0	33,419,729
Tennessee					
Cities	1	0	720,895	0	720,895
Counties	1	0	106,524	0	106,524
Virginia					
Cities	9	1	2,706,784	4,227	2,711,011
Total					
Cities	303	13	\$68,852,497	\$234,154	\$69,086,651
Counties	10	6	\$ 4,601,581	\$106,339	\$ 4,707,920
Total					
Cities & Counties	313	19	\$73,454,078	\$340,493	\$73,794,571

*Florida municipal cigarette taxes are in effect in lieu of the state-imposed tax and are therefore covered in the tables dealing with state taxes.

**Table 17 — 1968
Gross County and City Tobacco Taxes
For Fiscal Year 1968**

	Number of Places Taxing:		Gross Taxes on:		
	Cigarettes	Other Tobacco Products	Cigarettes	Other Tobacco Products	Total
Alabama					
Cities	100	5	\$ 2,211,249	\$ 51,489	\$ 2,262,738
Counties	9	5	4,032,767	75,019	4,107,786
California**					
Cities	39	0	6,032,406	0	6,032,406
Colorado					
Cities	64	2	2,536,151	12,569	2,548,720
Florida					
Cities	*	1	*	15,128	15,128
Maryland					
Cities	0	1	0	151,720	151,720
Counties	0	1	0	14,678	14,678
Missouri					
Cities	92	0	8,367,744	0	8,367,744
New Jersey					
Cities	1	1	203,036	6,889	209,925
New Mexico					
Cities	1	0	51,600	0	51,600
New York					
Cities	1	0	34,593,777	0	34,593,777
Tennessee					
Cities	1	0	689,260	0	689,260
Counties	1	0	113,333	0	113,333
Virginia					
Cities	9	1	2,865,028	3,745	2,868,773
Total					
Cities	308	11	\$57,550,251	\$241,540	\$57,791,791
Counties	10	6	\$ 4,146,100	\$ 89,697	\$ 4,235,797
Total					
Cities & Counties	318	17	\$61,696,351	\$331,237	\$62,027,588

*Florida municipal cigarette taxes are in effect in lieu of the state-imposed tax and are therefore covered in the tables dealing with state taxes.

**Figures cover three-month period, July–September 1967; city taxes discontinued as of October 1, 1967.

Table 17 — 1969
Gross County and City Tobacco Taxes
For Fiscal Year 1969

	Number of Places Taxing:		Gross Taxes on:		
	Cigarettes	Other Tobacco Products	Cigarettes	Other Tobacco Products	Total
Alabama					
Cities	99	9	\$ 2,157,422	\$ 23,116	\$ 2,180,538
Counties	9	5	3,883,747	90,899	3,974,646
Colorado					
Cities	63	4	2,537,875	7,202	2,545,077
Florida					
Cities	*	1	*	15,534	15,534
Maryland					
Cities	0	1	0	112,679	112,679
Missouri					
Cities	75	0	8,714,466	0	8,714,466
Counties	1	0	3,892,395	0	3,892,395
New Jersey					
Cities	1	1	226,905	7,699	234,604
New Mexico					
Cities	1	0	44,400	0	44,400
New York					
Cities	1	0	33,419,855	0	33,419,855
Tennessee					
Cities	1	0	680,086	0	680,086
Counties	1	0	108,327	0	108,327
Virginia					
Cities	10	1	2,938,858	4,046	2,942,904
Total					
Cities	251	17	\$50,719,867	\$170,276	\$50,890,143
Counties	11	5	\$ 7,884,469	\$ 90,899	\$ 7,975,368
Total					
Cities & Counties	262	22	\$58,604,336	\$261,175	\$58,865,511

*Florida municipal cigarette taxes are in effect in lieu of the state-imposed tax and are therefore covered in the tables dealing with state taxes.

**Table 17 — 1970
Gross County and City Tobacco Taxes
For Fiscal Year 1970**

	Number of Places Taxing:		Gross Taxes on:		
	Cigarettes	Other Tobacco Products	Cigarettes	Other Tobacco Products	Total
Alabama					
Cities	102	9	\$ 2,269,810	\$ 44,646	\$ 2,314,456
Counties	9	5	3,879,972	81,343	3,961,315
Arizona					
Cities	1	0	3,428,815	0	3,428,815
Colorado					
Cities	69	2	2,809,600	6,598	2,816,198
Florida					
Cities	*	1	*	12,730	12,730
Missouri					
Cities	75	0	8,347,177	0	8,347,177
Counties	2	0	5,678,981	0	5,678,981
New Jersey					
Cities	1	1	256,879	7,613	264,492
New Mexico					
Cities	1	0	47,730	0	47,730
New York					
Cities	1	0	33,289,595	0	33,289,595
Tennessee					
Cities	1	0	682,296	0	682,296
Counties	1	0	67,345	0	67,345
Virginia					
Cities	12	1	5,450,783	4,047	5,454,830
Total					
Cities	263	14	\$56,582,685	\$ 75,634	\$56,658,319
Counties	12	5	\$ 9,626,298	\$ 81,343	\$ 9,707,641
Total					
Cities & Counties	275	19	\$66,208,983	\$156,977	\$66,365,960

*Florida municipal cigarette taxes are in effect in lieu of the state-imposed tax and are therefore covered in the tables dealing with state taxes.

Table 17 — 1971
Gross County and City Tobacco Taxes
For Fiscal Year 1971

	Number of Places Taxing:		Gross Taxes on:		
	Cigarettes	Other Tobacco Products	Cigarettes	Other Tobacco Products	Total
Alabama					
Cities	102	7	\$ 2,462,411	\$ 31,273	\$ 2,493,684
Counties	9	5	3,944,810	83,107	4,027,917
Arizona					
Cities	1	0	3,200,748	0	3,200,748
Colorado					
Cities	70	3	3,117,755	4,351	3,122,106
Florida					
Cities	*	1	*	14,442	14,442
Missouri					
Cities	76	0	8,880,559	0	8,880,559
Counties	2	0	6,018,315	0	6,018,315
New Jersey					
Cities	1	1	256,535	8,783	265,318
New Mexico					
Cities	1	0	52,800	0	52,800
New York					
Cities	1	0	34,302,924	0	34,302,924
Tennessee					
Cities	1	0	750,236	0	750,236
Counties	1	0	46,375	0	46,375
Virginia					
Cities	19	1	8,531,864	3,809	8,535,673
Counties	2	0	2,795,822	0	2,795,822
Total					
Cities	272	13	\$61,555,832	\$ 62,658	\$61,618,490
Counties	14	5	\$12,805,322	\$ 83,107	\$12,888,429
Total					
Cities & Counties	286	18	\$74,361,154	\$145,765	\$74,506,919

*Florida municipal cigarette taxes are in effect in lieu of the state-imposed tax and are therefore covered in the tables dealing with state taxes.

**Table 17 — 1972
Gross County and City Tobacco Taxes
For Fiscal Year 1972**

	Number of Places Taxing:		Gross Taxes on:		
	Cigarettes	Other Tobacco Products	Cigarettes	Other Tobacco Products	Total
Alabama					
Cities	169	10	\$ 2,999,425	\$ 42,570	\$ 3,041,995
Counties	10	5	4,163,913	93,823	4,257,736
Arizona					
Cities	1	0	3,532,151	0	3,532,151
Colorado					
Cities	70	4	3,328,729	19,214	3,347,943
Illinois					
Cities	1	0	13,656,952*	0	13,656,952*
Missouri					
Cities	99	1	9,569,083	6,119	9,575,202
Counties	2	0	6,667,429	0	6,667,429
New Jersey					
Cities	1	1	298,945	8,042	306,987
New Mexico					
Cities	1	0	57,300	0	57,300
New York					
Cities	1	0	52,811,563	0	52,811,563
Tennessee					
Cities	1	0	752,480	0	752,480
Counties	1	0	46,772	0	46,772
Virginia					
Cities	19	1	8,843,568	4,490	8,848,058
Counties	2	0	3,125,678	0	3,125,678
Total					
Cities	363	17	\$ 95,850,196	\$ 80,435	\$ 95,930,631
Counties	15	5	\$ 14,003,792	\$ 93,823	\$ 14,097,615
Total					
Cities & Counties	378	22	\$109,853,988	\$174,258	\$110,028,246

*Figures cover collections for only eight months.

Table 17 — 1973
Gross County and City Tobacco Taxes
For Fiscal Year 1973

	Number of Places Taxing:		Gross Taxes on:		
	Cigarettes	Other Tobacco Products	Cigarettes	Other Tobacco Products	Total
Alabama					
Cities	163	14	\$ 3,182,464	\$ 72,188	\$ 3,254,652
Counties	10	5	4,328,448	107,927	4,436,375
Arizona					
Cities	1	0	3,614,727	0	3,614,727
Colorado					
Cities	69	4	3,527,120	12,467	3,539,587
Illinois					
Cities	1	0	18,171,118	0	18,171,118
Missouri					
Cities	98	0	9,778,302	0	9,778,302
Counties	2	0	7,798,802	0	7,798,802
New Jersey					
Cities	1	1	259,160	5,669	264,829
New Mexico					
Cities	1	0	58,200	0	58,200
New York					
Cities	1	0	52,656,610	0	52,656,610
Tennessee					
Cities	1	0	817,829	0	817,829
Counties	1	0	47,380	0	47,380
Virginia					
Cities	19	1	8,883,879	4,991	8,888,870
Counties	2	0	3,256,582	0	3,256,582
Total					
Cities	355	20	\$100,949,409	\$ 95,315	\$101,044,724
Counties	15	5	\$ 15,431,212	\$107,927	\$ 15,539,139
Total					
Cities & Counties	370	25	\$116,380,621	\$203,242	\$116,583,863

Table 17 — 1974
Gross County and City Tobacco Taxes
For Fiscal Year 1974

	Number of Places Taxing:		Gross Taxes on:		
	Cigarettes	Other Tobacco Products	Cigarettes	Other Tobacco Products	Total
Alabama					
Cities	163	15	\$ 3,357,613	\$ 57,357	\$ 3,414,970
Counties	10	5	4,532,760	80,440	4,613,200
Illinois					
Cities	1	0	18,688,001	0	18,688,001
Missouri					
Cities	98	0	10,054,189	0	10,054,189
Counties	2	0	8,196,409	0	8,196,409
New Jersey					
Cities	1	1	267,730	8,730	276,460
New Mexico					
Cities	1	0	61,500	0	61,500
New York					
Cities	1	0	51,429,694	0	51,429,694
Tennessee					
Cities	1	0	819,769	0	819,769
Counties	1	0	50,226	0	50,226
Virginia					
Cities	19	1	9,428,594	4,991	9,433,585
Counties	2	0	3,273,545	0	3,273,545
Total					
Cities	285	17	\$ 94,107,090	\$ 71,078	\$ 94,178,168
Counties	15	5	\$ 16,052,940	\$ 80,440	\$ 16,133,380
Total					
Cities & Counties	300	22	\$110,160,030	\$151,518	\$110,311,548

Table 17 — 1975
Gross County and City Tobacco Taxes
For Fiscal Year 1975

	Number of Places Taxing:		Gross Taxes on:		
	Cigarettes	Other Tobacco Products	Cigarettes	Other Tobacco Products	Total
Alabama					
Cities	226	23	\$ 3,821,723	\$ 63,386	\$ 3,885,109
Counties	11	5	4,746,392	89,500	4,835,892
Illinois					
Cities	2	0	18,331,618	0	18,331,618
Missouri					
Cities	99	0	10,172,336	0	10,172,336
Counties	2	0	8,538,730	0	8,538,730
New Jersey					
Cities	1	1	247,323	9,921	257,244
New York					
Cities	1	0	45,410,075	0	45,410,075
Tennessee					
Cities	1	0	863,316	0	863,316
Counties	1	0	49,146	0	49,146
Virginia					
Cities	19	1	9,636,878	4,869	9,641,747
Counties	2	0	3,367,337	0	3,367,337
Total					
Cities	349	25	\$ 88,483,269	\$ 78,176	\$ 88,561,445
Counties	16	5	\$ 16,701,605	\$ 89,500	\$ 16,791,105
Total					
Cities & Counties	365	30	\$105,184,874	\$167,676	\$ 105,352,550

Table 17 — 1976
Gross County and City Tobacco Taxes
For Fiscal Year 1976

	Number of Places Taxing:		Gross Taxes on:		
	Cigarettes	Other Tobacco Products	Cigarettes	Other Tobacco Products	Total
Alabama					
Cities	225	17	\$ 4,277,609	\$ 65,336	\$ 4,342,945
Counties	12	5	5,418,647	71,673	5,490,320
Illinois					
Cities	2	0	18,138,817	0	18,138,817
Missouri					
Cities	99	0	10,977,797	0	10,977,797
Counties	2	0	8,910,277	0	8,910,277
New Jersey					
Cities	1	1	216,714	9,736	226,450
New York					
Cities	1	0	51,002,106	0	51,002,106
Tennessee					
Cities	1	0	915,900	0	915,900
Counties	1	0	56,526	0	56,526
Virginia					
Cities	19	1	10,208,964	4,556	10,213,520
Counties	2	0	3,522,238	0	3,522,238
Total					
Cities	348	19	\$ 95,737,907	\$ 79,628	\$ 95,817,535
Counties	17	5	\$ 17,907,688	\$ 71,673	\$ 17,979,361
Total					
Cities & Counties	365	24	\$113,645,595	\$151,301	\$113,796,896

Table 17 — 1977
Gross County and City Tobacco Taxes
For Fiscal Year 1977

	Number of Places Taxing:		Gross Taxes on:		
	Cigarettes	Other Tobacco Products	Cigarettes	Other Tobacco Products	Total
Alabama					
Cities	223	16	\$ 4,466,467	\$ 71,863	\$ 4,538,330
Counties	12	5	5,586,402	53,385	5,639,787
Illinois					
Cities	2	0	17,535,122	0	17,535,122
Missouri					
Cities	100	0	11,193,937	0	11,193,937
Counties	2	0	8,826,666	0	8,826,666
New Jersey					
Cities	1	1	213,966	8,755	222,721
New York					
Cities	1	0	61,271,001	0	61,271,001
Tennessee					
Cities	1	0	887,700	0	887,700
Counties	1	0	55,912	0	55,912
Virginia					
Cities	19	1	10,607,004	3,845	10,610,849
Counties	2	0	3,638,744	0	3,638,744
Total					
Cities	347	18	\$106,175,197	\$ 84,463	\$106,259,660
Counties	17	5	\$ 18,107,724	\$ 53,385	\$ 18,161,109
Total					
Cities & Counties	364	23	\$124,282,921	\$137,848	\$124,420,769

Table 17 — 1978
Gross County and City Tobacco Taxes
For Fiscal Year 1978

	Number of Places Taxing:		Gross Taxes on:		
	Cigarettes	Other Tobacco Products	Cigarettes	Other Tobacco Products	Total
Alabama					
Cities	221	18	\$ 4,801,124	\$ 75,199	\$ 4,876,323
Counties	12	5	5,732,900	61,125	5,794,025
Illinois					
Cities	2	0	17,544,272	0	17,544,272
Missouri					
Cities	103	0	11,514,111	0	11,514,111
Counties	2	0	8,921,184	0	8,921,184
New Jersey					
Cities	1	1	216,274	7,905	224,179
New York					
Cities	1	0	61,365,216	0	61,365,216
Tennessee					
Cities	1	0	895,510	0	895,510
Counties	1	0	67,296	0	67,296
Virginia					
Cities	19	1	11,070,651	3,370	11,074,021
Counties	2	0	3,576,882	0	3,576,882
Total					
Cities	348	20	\$107,407,158	\$ 86,474	\$107,493,632
Counties	17	5	\$ 18,298,262	\$ 61,125	\$ 18,359,387
Total					
Cities & Counties	365	25	\$125,705,420	\$147,599	\$125,853,019

Table 17 — 1979
Gross County and City Tobacco Taxes
For Fiscal Year 1979

	Number of Places Taxing:		Gross Taxes on:		
	Cigarettes	Other Tobacco Products	Cigarettes	Other Tobacco Products	Total
Alabama					
Cities	221	21	\$ 4,905,487	\$ 71,186	\$ 4,976,673
Counties	12	5	5,819,414	55,605	5,875,019
Illinois					
Cities	2	0	17,470,133	0	17,470,133
Missouri					
Cities	103	0	11,553,473	0	11,553,473
Counties	2	0	8,768,921	0	8,768,921
New Jersey					
Cities	1	1	230,705	8,926	239,631
New York					
Cities	1	0	63,115,736	0	63,115,736
Tennessee					
Cities	1	0	915,611	0	915,611
Counties	1	0	79,274	0	79,274
Virginia					
Cities	19	1	11,346,998	4,770	11,351,768
Counties	2	0	3,545,993	0	3,545,993
Total					
Cities	348	23	\$109,538,143	\$ 84,882	\$109,623,025
Counties	17	5	\$ 18,213,602	\$ 55,605	\$ 18,269,207
Total					
Cities & Counties	365	28	\$127,751,745	\$140,487	\$127,892,232

Table 17 — 1980
Gross County and City Tobacco Taxes
For Fiscal Year 1980

	Number of Places Taxing:		Gross Taxes on:		
	Cigarettes	Other Tobacco Products	Cigarettes	Other Tobacco Products	Total
Alabama					
Cities	221	18	\$ 5,155,284	\$ 69,237	\$ 5,224,521
Counties	14	6	6,447,679	68,524	6,516,203
Illinois					
Cities	2	0	17,068,661	0	17,068,661
Counties	1*	0	2,728,462	0	2,728,462
Missouri					
Cities	104	0	12,304,520	0	12,304,520
Counties	2	0	9,073,045	0	9,073,045
New Jersey					
Cities	1	1	272,518	10,865	283,383
New York					
Cities	1	0	63,072,676	0	63,072,676
Tennessee					
Cities	1	0	876,136	0	876,136
Counties	1	0	90,900	0	90,900
Virginia					
Cities	19	1	11,525,806	3,115	11,528,921
Counties	2	0	3,666,976	0	3,666,976
Total					
Cities	349	20	\$110,275,601	\$ 83,217	\$ 110,358,818
Counties	20	6	\$ 22,007,062	\$ 68,524	\$ 2,075,586
Total					
Cities & Counties	369	26	\$132,282,663	\$151,741	\$ 132,434,404

*Tax effective June 1, 1980.

Table 17 — 1981
Gross County and City Tobacco Taxes
For Fiscal Year 1981

	Number of Places Taxing:		Gross Taxes on:		
	Cigarettes	Other Tobacco Products	Cigarettes	Other Tobacco Products	Total
Alabama					
Cities	221	16	\$ 5,401,801	\$105,820	\$ 5,507,621
Counties	14	5	5,942,529	58,422	6,000,951
Illinois					
Cities	2	0	16,569,094	0	16,569,094
Counties	1	0	33,425,468	0	33,425,468
Missouri					
Cities	104	0	12,323,200	0	12,323,200
Counties	2	0	8,928,564	0	8,928,564
New Jersey					
Cities	1	1	275,759	12,028	287,787
New York					
Cities	1	0	63,825,680	0	63,825,680
Tennessee					
Cities	1	0	861,420	0	861,420
Counties	1	0	91,460	0	91,460
Virginia					
Cities	19	1	12,466,538	3,384	12,469,922
Counties	2	0	3,813,741	0	3,813,741
Total					
Cities	349	18	\$111,723,492	\$121,232	\$111,844,724
Counties	20	5	\$ 52,201,762	\$ 58,422	\$ 52,260,184
Total					
Cities & Counties	369	23	\$163,925,254	\$179,654	\$164,104,908

Table 17 — 1982
Gross County and City Tobacco Taxes
For Fiscal Year 1982

	Number of Places Taxing:		Gross Taxes on:		
	Cigarettes	Other Tobacco Products	Cigarettes	Other Tobacco Products	Total
Alabama					
Cities	221	20	\$ 5,777,110	\$ 89,987	\$ 5,867,097
Counties	14	5	6,340,805	71,851	6,412,656
Illinois					
Cities	3	0	28,004,023	0	28,004,023
Counties	1	0	32,105,507	0	32,105,507
Missouri					
Cities	104	0	13,017,184	0	13,017,184
Counties	2	0	9,021,144	0	9,021,144
New York					
Cities	1	0	63,748,000	0	63,748,000
Tennessee					
Cities	1	0	930,300	0	930,300
Counties	1	0	102,449	0	102,449
Virginia					
Cities	19	1	14,807,428	3,059	14,810,487
Counties	2	0	3,765,501	0	3,765,501
Total					
Cities	349	21	\$126,284,045	\$ 93,046	\$126,377,091
Counties	20	5	\$ 51,335,406	\$ 71,851	\$ 51,407,257
Total					
Cities & Counties	369	26	\$177,619,451	\$164,897	\$177,784,348

Table 17 — 1983
Gross County and City Tobacco Taxes
For Fiscal Year 1983

	Number of Places Taxing:		Gross Taxes on:		
	Cigarettes	Other Tobacco Products	Cigarettes	Other Tobacco Products	Total
Alabama					
Cities	221	28	\$ 5,866,543	\$115,166	\$ 5,981,709
Counties	14	5	6,007,431	50,260	6,057,691
Illinois					
Cities	3	0	28,589,906	0	28,589,906
Counties	1	0	30,642,600	0	30,642,600
Missouri					
Cities	104	0	12,680,852	0	12,680,852
Counties	2	0	8,583,526	0	8,583,526
New York					
Cities	1	0	62,066,560	0	62,066,560
Tennessee					
Cities	1	0	976,177	0	976,172
Counties	1	0	113,579	0	113,846
Virginia					
Cities	20	1	15,234,972	3,615	15,238,587
Counties	2	0	3,651,350	0	3,651,350
Total					
Cities	350	29	\$125,415,010	\$118,781	\$125,533,791
Counties	20	5	\$ 51,335,406	\$ 50,260	\$ 49,049,013
Total					
Cities & Counties	370	32	\$174,413,763	\$169,041	\$174,582,804

Table 17 — 1984
Gross County and City Tobacco Taxes
For Fiscal Year 1984

	Number of Places Taxing:		Gross Taxes on:		
	Cigarettes	Other Tobacco Products	Cigarettes	Other Tobacco Products	Total
Alabama					
Cities	222	26	\$ 7,109,660	\$ 82,030	\$ 7,191,690
Counties	14	5	6,194,639	57,078	6,251,717
Illinois					
Cities	3	0	33,500,142	0	33,500,142
Counties	1	0	29,417,000	0	29,417,000
Missouri					
Cities	118	0	13,481,741	0	13,481,741
Counties	2	0	8,578,709	0	8,578,709
New York					
Cities	1	0	60,873,600	0	60,873,600
Tennessee					
Cities	1	0	872,242	0	872,242
Counties	1	0	121,579	0	121,579
Virginia					
Cities	20	1	15,933,636	2,594	15,936,230
Counties	2	0	3,599,601	0	3,599,601
Total					
Cities	365	27	\$131,771,021	\$ 84,624	\$131,855,645
Counties	20	5	\$ 47,911,528	\$ 57,078	\$ 47,968,606
Total					
Cities & Counties	385	32	\$179,682,549	\$141,702	\$179,824,251

Table 17 — 1985
Gross County and City Tobacco Taxes
For Fiscal Year 1985

	Number of Places Taxing:		Gross Taxes on:		
	Cigarettes	Other Tobacco Products	Cigarettes	Other Tobacco Products	Total
Alabama					
Cities	227	29	\$ 7,772,809	\$155,535	\$ 7,928,344
Counties	15	6	6,334,412	68,055	6,402,467
Illinois					
Cities	3	0	40,140,150	0	40,140,150
Counties	1	0	37,343,160	0	37,343,160
Missouri					
Cities	118	0	13,863,368	0	13,863,368
Counties	2	0	8,923,108	0	8,923,108
New York					
Cities	1	0	60,304,800	0	60,304,800
Tennessee					
Cities	1	0	892,508	0	892,508
Counties	1	0	117,117	0	117,117
Virginia					
Cities	19	1	16,666,791	2,743	16,669,534
Counties	2	0	3,579,922	0	3,579,922
Total					
Cities	369	30	\$139,640,426	\$158,278	\$139,798,704
Counties	21	6	\$ 56,297,719	\$ 68,055	\$ 56,365,774
Total					
Cities & Counties	390	36	\$195,938,145	\$226,333	\$196,164,478

Table 17 — 1986
Gross County and City Tobacco Taxes
For Fiscal Year 1986

	Number of Places Taxing:		Gross Taxes on:		
	Cigarettes	Other Tobacco Products	Cigarettes	Other Tobacco Products	Total
Alabama					
Cities	226	33	\$ 7,866,352	\$196,773	\$ 8,063,125
Counties	15	7	6,414,930	62,125	6,477,055
Illinois					
Cities	3	0	38,256,458	0	38,256,458
Counties	1	0	42,924,880	0	42,924,880
Missouri					
Cities	117	0	13,993,350	0	13,993,350
Counties	2	0	8,669,933	0	8,669,933
New York					
Cities	1	0	58,752,000	0	58,752,000
Tennessee					
Cities	1	0	878,811	0	878,811
Counties	1	0	115,165	0	115,165
Virginia					
Cities	19	1	17,236,886	3,570	17,240,456
Counties	2	0	3,575,000	0	3,575,000
Total					
Cities	367	34	\$136,983,857	\$200,343	\$137,184,200
Counties	21	7	\$ 61,699,908	\$ 62,125	\$ 61,762,033
Total					
Cities & Counties	388	41	\$198,683,765	\$262,468	\$198,946,233

Table 17 — 1987
Gross County and City Tobacco Taxes
For Fiscal Year 1987

	Number of Places Taxing:		Gross Taxes on:		
	Cigarettes	Other Tobacco Products	Cigarettes	Other Tobacco Products	Total
Alabama					
Cities	226	42	\$ 8,068,062	\$223,727	\$ 8,291,789
Counties	17	9	6,514,401	69,176	6,583,577
Illinois					
Cities	3	0	35,789,547	0	35,789,547
Counties	1	0	40,349,040	0	40,349,040
Missouri					
Cities	118	0	17,007,552	0	17,007,552
Counties	2	0	8,724,161	0	8,724,161
New York					
Cities	1	0	57,020,160	0	57,020,160
Tennessee					
Cities	1	0	856,787	0	856,787
Counties	1	0	123,240	0	123,240
Virginia					
Cities	20	1	18,471,567	3,986	18,475,553
Counties	2	0	3,326,229	0	3,326,229
Total					
Cities	369	43	\$137,213,675	\$227,713	\$137,441,388
Counties	23	9	\$ 59,037,071	\$ 69,176	\$ 59,106,247
Total					
Cities & Counties	392	52	\$196,250,746	\$296,889	\$196,547,635

Table 17 — 1988
Gross County and City Tobacco Taxes
For Fiscal Year 1988

	Number of Places Taxing:		Gross Taxes on:		
	Cigarettes	Other Tobacco Products	Cigarettes	Other Tobacco Products	Total
Alabama					
Cities	226	46	\$ 8,173,048	\$195,484	\$ 8,368,532
Counties	21	13	7,806,031	104,424	7,910,455
Illinois					
Cities	3	0	34,790,790	0	34,790,790
Counties	1	0	39,735,920	0	39,735,920
Missouri					
Cities	118	0	14,055,442	0	14,055,442
Counties	2	0	8,566,314	0	8,566,314
New York					
Cities	1	0	55,862,880	0	55,862,880
Tennessee					
Cities	1	0	812,162	0	812,162
Counties	1	0	84,003	0	84,003
Virginia					
Cities	20	1	20,942,350	7,421	20,949,771
Counties	2	0	3,381,896	0	3,381,896
Total					
Cities	369	47	\$134,636,672	\$202,905	\$134,839,577
Counties	27	13	\$ 59,574,164	\$104,424	\$ 59,678,588
Total					
Cities & Counties	396	60	\$194,210,834	\$307,329	\$194,518,165

Table 17 — 1989
Gross County and City Tobacco Taxes
For Fiscal Year 1989

	Number of Places Taxing:		Gross Taxes on:		
	Cigarettes	Other Tobacco Products	Cigarettes	Other Tobacco Products	Total
Alabama					
Cities	227	47	\$ 7,780,742	\$198,321	\$ 7,907,063
Counties	31	23	8,040,131	110,424	8,150,555
Illinois					
Cities	3	0	33,510,233	0	34,790,790
Counties	1	0	40,410,017	0	39,735,920
Missouri					
Cities	118	0	13,362,669	0	13,562,669
Counties	2	0	8,223,661	0	8,223,661
New York					
Cities	1	0	52,832,410	0	52,832,410
Tennessee					
Cities	1	0	772,454	0	772,454
Counties	1	0	49,556	0	49,556
Virginia					
Cities	20	1	23,069,172	7,205	23,069,172
Counties	2	0	3,278,128	0	3,378,128
Total					
Cities	370	47	\$131,277,206	\$205,526	\$131,482,726
Counties	37	23	\$ 60,001,150	\$110,424	\$ 60,111,524
Total					
Cities & Counties	407	70	\$191,278,350	\$315,950	\$191,594,300

**Table 17 — 1990
Gross County and City Tobacco Taxes
For Fiscal Year 1990**

	Number of Places Taxing:		Gross Taxes on:		
	Cigarettes	Other Tobacco Products	Cigarettes	Other Tobacco Products	Total
Alabama					
Cities	227	48	\$ 8,526,600	\$ 210,531	\$ 8,737,131
Counties	32	29	9,767,291	149,565	9,916,856
Illinois					
Cities	3	0	32,076,000	0	32,076,000
Counties	1	0	42,382,400	0	42,382,400
Missouri					
Cities	120	0	13,202,312	0	13,202,312
Counties	2	0	8,069,910	0	8,069,910
New York					
Cities	1	0	49,769,808	0	49,769,808
Tennessee					
Cities	1	0	695,900	0	695,900
Counties	1	0	32,766	0	32,766
Virginia					
Cities	21	1	23,928,336	7,298	23,935,634
Counties	2	0	3,081,229	0	3,081,229
Total					
Cities	373	49	\$128,198,956	\$217,829	\$128,416,785
Counties	38	29	\$ 63,333,596	\$149,565	\$ 63,483,161
Total					
Cities & Counties	411	78	\$191,532,552	\$367,394	\$191,899,946

Note: In addition to the states listed above, county and/or city tobacco taxes are also imposed in Alaska, Louisiana, and Ohio.

**Table 17 — 1991
Gross County and City Tobacco Taxes
For Fiscal Year 1991**

	Number of Places Taxing:		Gross Taxes on:		
	Cigarettes	Other Tobacco Products	Cigarettes	Other Tobacco Products	Total
Alabama					
Cities	230	49	\$8,232,778	\$212,508	\$8,445,286
Counties	42	31	9,334,617	151,560	9,486,177
Illinois					
Cities	3	0	31,728,000	0	31,728,000
Counties	1	0	40,408,000	0	40,408,000
Louisiana					
Cities	0	0	0	0	0
Counties	1	1	5,802,767*	0	5,802,767*
Missouri					
Cities	120	0	14,074,100	0	14,074,100
Counties	2	0	7,683,520	0	7,683,520
New York					
Cities	1	0	47,102,056	0	47,102,056
Ohio					
Cities	0	0	0	0	0
Counties	1	0	5,790,000	0	0
Tennessee					
Cities	1	0	504,210	0	504,210
Counties	1	0	28,701	0	28,701
Virginia					
Cities	24	1	23,902,710	7,100	23,908,810
Counties	2	0	2,982,697	0	2,782,697
Total					
Cities	379	50	\$125,543,854	\$219,608	\$125,763,462
Counties	50	32	\$72,030,030	\$151,560	\$72,181,590
Total					
Cities & Counties	429	82	\$197,574,156	\$371,168	\$197,945,052

*New Orleans, LA taxes are total for both cigarettes and OTP.

Note: In addition to the states listed above, county and/or city tobacco taxes are also imposed in Alaska.

**Table 17 — 1992
Gross County and City Tobacco Taxes
For Fiscal Year 1992**

	Number of Places Taxing:		Gross Taxes on:		
	Cigarettes	Other Tobacco Products	Cigarettes	Other Tobacco Products	Total
Alabama					
Cities	235	49	\$ 8,810,466	\$220,250	\$9,030,716
Counties	42	31	11,569,584	187,156	11,756,740
Alaska*					
Cities	2	2	2,736,051	0	2,736,051
Illinois					
Cities	3	0	29,300,000	0	29,300,000
Counties	1	0	39,649,000	0	39,649,000
Louisiana					
Cities	0	0	0	0	0
Counties	1	1	1,867,200*	0	1,867,200*
Missouri					
Cities	120	0	13,489,005	0	13,489,005
Counties	2	0	7,602,684	0	7,602,684
New York					
Cities	1	0	43,968,000	0	43,968,000
Ohio					
Cities	0	0	0	0	0
Counties	1	0	6,584,000	0	6,584,000
Tennessee					
Cities	1	0	121,900	0	121,900
Counties	1	0	10,310	0	10,310
Virginia					
Cities	26	1	25,033,154	7,022	25,040,176
Counties	2	0	2,975,459	0	2,975,459
Total					
Cities	388	52	\$123,458,576	\$227,272	\$123,685,848
Counties	50	32	\$ 70,258,237	\$187,156	\$70,445,393
Total					
Cities & Counties	438	84	\$193,716,813	\$414,428	\$194,131,241

*New Orleans, LA taxes are total for both cigarettes and OTP. Alaska revenues include cigarette and OTP revenues.

**Table 17 — 1993
Gross County and City Tobacco Taxes*
For Fiscal Year 1993**

	Number of Places Taxing:		Gross Taxes on:		
	Cigarettes	Other Tobacco Products	Cigarettes	Other Tobacco Products	Total
Alabama					
Cities	238	49	\$ 8,856,220	\$240,613	\$ 9,096,833
Counties	44	31	11,118,201	192,216	11,310,417
Alaska					
Cities	3	3	3,749,378	0	3,749,378
Illinois					
Cities	4	0	28,700,000	0	28,700,000
Counties	1	0	35,936,520	0	35,936,520
Louisiana					
Cities	0	0	0	0	0
Counties	1	1	830,000**	0	830,000**
Missouri					
Cities	120	0	13,956,447	0	13,956,447
Counties	2	0	7,049,625	0	7,049,625
New York					
Cities	1	0	42,356,000	0	42,356,000
Ohio					
Cities	0	0	0	0	0
Counties	1	0	6,500,000	0	6,500,000
Tennessee					
Cities	1	0	152,300	0	152,300
Counties	1	0	12,881	0	12,881
Virginia					
Cities	27	1	25,671,019	0	25,671,019**
Counties	2	0	2,942,330	0	2,942,330
Total					
Cities	394	53	\$123,441,364	\$240,613	\$123,681,977
Counties	52	32	\$ 64,389,557	\$192,216	\$ 64,581,773
Total					
Cities & Counties	446	85	\$187,830,921	\$432,829	\$188,263,750

*Most of the local tobacco revenues are derived from cigarette sales. Alaska revenues include cigarette and OTP revenues.

**New Orleans, LA taxes are total for both cigarettes and OTP. New Orleans tax is discontinued in 1994.

**Table 17 — 1994
Gross County and City Tobacco Taxes*
For Fiscal Year 1994**

	Number of Places Taxing:		Gross Taxes on:		
	Cigarettes	Other Tobacco Products	Cigarettes	Other Tobacco Products	Total
Alabama					
Cities	240	49	\$8,842,220	\$239,919	\$9,081,839
Counties	46	31	13,961,158	241,095	14,202,253
Alaska					
Cities	3	3	3,396,500	0	3,396,500
Illinois					
Cities	4	0	25,964,000	0	25,964,000
Counties	1	0	33,900,000	0	33,900,000
Missouri					
Cities	128	0	12,657,277	0	12,657,277
Counties	2	0	7,490,720	0	7,490,720
New York					
Cities	1	0	40,000,100	0	40,000,100
Ohio					
Cities	0	0	0	0	0
Counties	1	0	6,015,969	0	6,015,969
Virginia					
Cities	28	1	28,944,797	0	28,944,797
Counties	2	0	2,985,360	0	2,985,360
Total					
Cities & Counties	454	84	\$184,158,101	\$480,714	\$184,638,815

Past volumes of *The Tax Burden in Tobacco* have included an estimate for local taxes in Tennessee. That tax stopped being collected in 1994.

*Most of the local tobacco revenues are derived from cigarette sales. Alaska revenues include cigarette and OTP revenues.

**Table 17 — 1995
Gross County and City Tobacco Taxes*
For Fiscal Year 1995**

	Number of Places Taxing:		Gross Taxes on:		
	Cigarettes	Other Tobacco Products	Cigarettes	Other Tobacco Products	Total
Alabama					
Cities	240	49	\$ 8,545,522	\$230,917	\$ 8,776,439
Counties	46	31	13,566,810	234,010	13,800,820
Alaska					
Cities	3	3	4,160,077	0	4,160,077
Illinois					
Cities	4	0	23,769,748	0	23,769,748
Counties	1	0	34,126,800	0	34,126,800
Missouri					
Cities	128	0	12,709,031	0	12,709,031
Counties	2	0	7,570,463	0	7,570,463
New York					
Cities	1	0	37,416,000	0	37,416,000
Ohio					
Cities	1	0	0	0	0
Counties	0	0	5,995,000	0	5,995,000
Virginia					
Cities	29	1	30,399,141	0	30,399,141
Counties	2	0	2,935,442	0	2,935,442
Total					
Cities & Counties	457	84	\$181,194,034	\$464,927	\$181,658,961

Past volumes of *The Tax Burden in Tobacco* have included an estimate for local taxes in Tennessee. That tax stopped being collected in 1994.

*Most of the local tobacco revenues are derived from cigarette sales. Alaska revenues include cigarette and OTP revenues.

Table 17 — 1996
Gross County and City Tobacco Taxes*
For Fiscal Year 1996

	Number of Places Taxing:		Gross Taxes on:		
	Cigarettes	Other Tobacco Products	Cigarettes	Other Tobacco Products	Total
Alabama					
Cities	240	49	\$ 8,685,597	\$247,908	\$ 8,933,505
Counties	46	31	14,459,566	256,900	14,716,466
Alaska					
Cities	3	3	6,382,058	0	6,382,058
Illinois					
Cities	4	0	23,650,000	0	23,650,000
Counties	1	0	33,900,000	0	33,900,000
Missouri					
Cities	128	0	12,710,904	0	12,710,904
Counties	2	0	7,656,338	0	7,656,338
New York					
Cities	1	0	34,349,920	0	34,349,920
Ohio					
Cities	1	0	0	0	0
Counties	0	0	5,741,487	0	5,741,487
Virginia					
Cities	29	1	30,449,358	0	30,449,358
Counties	2	0	2,942,254	0	2,935,442
Total					
Cities & Counties	457	84	\$180,927,482	\$504,808	\$181,425,478

Past volumes of *The Tax Burden in Tobacco* have included an estimate for local taxes in Tennessee. That tax stopped being collected in 1994.

*Most of the local tobacco revenues are derived from cigarette sales. Alaska revenues include cigarette and OTP revenues.

Table 17 — 1997
Gross County and City Tobacco Taxes*
For Fiscal Year 1997

	Number of Places Taxing:		Gross Taxes on:		
	Cigarettes	Other Tobacco Products	Cigarettes	Other Tobacco Products	Total
Alabama					
Cities	240	49	\$ 8,520,306	\$245,678	\$ 8,765,984
Counties	46	31	13,839,100	253,467	14,092,567
Alaska					
Cities	3	3	6,602,127	0	6,382,058
Illinois					
Cities	4	0	22,120,500	0	22,120,500
Counties	1	0	33,100,000	0	33,100,000
Missouri					
Cities	128	0	12,625,206	0	12,625,206
Counties	2	0	7,969,200	0	7,969,200
New York					
Cities	1	0	33,153,600	0	33,153,600
Ohio					
Cities	1	0	0	0	0
Counties	0	0	5,678,091	0	5,678,091
Virginia					
Cities	29	1	29,909,873	0	29,909,873
Counties	2	0	2,859,053	0	2,859,053
Total					
Cities and Counties	457	84	\$176,377,056	\$499,145	\$176,656,132

Past volumes of *The Tax Burden in Tobacco* have included an estimate for local taxes in Tennessee. That tax stopped being collected in 1994.

*Most of the local tobacco revenues are derived from cigarette sales. Alaska revenues include cigarette and OTP revenues.

Table 17 — 1998
Gross County and City Tobacco Taxes*
For Fiscal Year 1998

	Number of Places Taxing:		Gross Taxes on:		
	Cigarettes	Other Tobacco Products	Cigarettes	Other Tobacco Products	Total
Alabama					
Cities	240	49	\$ 8,691,263	\$268,201	\$ 8,959,464
Counties	46	31	14,554,000	271,206	14,825,206
Alaska					
Cities	3	3	5,150,000	0	5,150,000
Illinois					
Cities	4	0	21,100,000	0	21,100,000
Counties	1	0	51,992,700	0	51,992,700
Missouri					
Cities	128	0	12,566,369	0	12,566,369
Counties	2	0	7,889,310	0	7,889,310
New York					
Cities	1	0	33,820,000	0	33,820,000
Ohio					
Cities	1	0	0	0	0
Counties	0	0	5,569,891	0	5,569,891
Virginia					
Cities	29	1	31,451,520	0	31,451,520
Counties	2	0	2,815,416	0	2,815,416
Total					
Cities and Counties	457	84	\$195,600,469	\$539,407	\$196,139,856

Past volumes of *The Tax Burden in Tobacco* have included an estimate for local taxes in Tennessee. That tax stopped being collected in 1994.

*Most of the local tobacco revenues are derived from cigarette sales. Alaska revenues include cigarette and OTP revenues.

Table 17 — 1999
Gross County and City Tobacco Taxes*
For Fiscal Year 1999

	Number of Places Taxing:		Gross Taxes on:		
	Cigarettes	Other Tobacco Products	Cigarettes	Other Tobacco Products	Total
Alabama					
Cities	240	49	\$ 8,343,612	\$271,201	\$ 8,614,813
Counties	46	32	14,117,380	286,700	14,404,080
Alaska					
Cities	3	3	5,670,000	0	5,670,000
Illinois					
Cities	4	0	19,220,000	0	19,220,000
Counties	1	0	49,500,000	0	49,500,000
Missouri					
Cities	128	0	12,440,340	0	12,440,340
Counties	2	0	7,810,110	0	7,810,110
New York					
Cities	1	0	33,339,200	0	33,339,200
Ohio					
Cities	1	0	0	0	0
Counties	0	0	5,799,932	0	5,799,932
Virginia					
Cities	29	1	30,962,431	0	30,962,431
Counties	2	0	2,776,299	0	2,776,299
Total					
Cities and Counties	457	85	\$189,979,304	\$557,901	\$190,537,205

*Most of the local tobacco revenues are derived from cigarette sales. Alaska revenues include cigarette and OTP revenues. Past volumes of *The Tax Burden in Tobacco* have included an estimate for local taxes in Tennessee. That tax stopped being collected in 1994.

**Table 17 — 2000
Gross County and City Tobacco Taxes*
For Fiscal Year 2000**

	<u>Number of Places Taxing Tobacco</u>	<u>Tobacco Revenue</u>
Alabama**		
Cities	240	\$ 8,475,319
Counties	46	12,991,412
Alaska		
Cities	3	5,910,000
Illinois		
Cities**	4	18,890,000
Counties	1	47,920,000
Missouri**		
Cities	128	13,217,000
Counties	2	7,563,000
New York		
Cities	1	30,544,076
Ohio		
Cities	1	0
Counties	0	5,209,962
Virginia		
Cities	29	30,573,000
Counties	2	2,859,000
Total Cities and Counties	457	\$184,152,769

*Nearly all of the local tobacco revenues are derived from cigarette sales. Alaska revenues include cigarette and OTP revenues.

**Estimate.

Past volumes of *The Tax Burden in Tobacco* have included an estimate for local taxes in Tennessee. That tax stopped being collected in 1994.

**Table 17 — 2001
Gross County and City Tobacco Taxes*
For Fiscal Year 2001**

	Number of Places Taxing Tobacco	Tobacco Revenue
Alabama**		
Cities	240	\$ 8,863,202
Counties	46	14,480,779
Alaska		
Cities	3	5,769,000
Illinois		
Cities**	4	18,800,000
Counties	1	47,300,000
Missouri**		
Cities	128	12,903,974
Counties	2	7,244,823
New York		
Cities	1	28,920,000
Ohio		
Counties	1	5,065,629
Virginia		
Cities**	29	30,796,738
Counties	2	2,780,772
Total Cities and Counties	457	\$182,625,277

*Nearly all of the local tobacco revenues are derived from cigarette sales. Alaska revenues include cigarette and OTP revenues.

**Estimate.

Past volumes of *The Tax Burden in Tobacco* have included an estimate for local taxes in Tennessee. That tax stopped being collected in 1994.

**Table 17 — 2002
Gross County and City Tobacco Taxes*
For Fiscal Year 2002**

	Number of Places Taxing Tobacco	Tobacco Revenue
Alabama**		
Cities	240	\$ 8,730,055
Counties	46	14,190,400
Alaska**		
Cities	3	5,810,000
Illinois		
Cities**	4	18,518,000
Counties	1	42,400,000
Missouri**		
Cities	128	12,386,000
Counties	2	6,954,000
New York		
Cities	1	28,100,000
Ohio		
Counties	1	4,894,767
Virginia		
Cities**	43	32,396,205
Counties	2	2,664,343
Total Cities and Counties	471	\$176,731,722

*Nearly all of the local tobacco revenues are derived from cigarette sales. Alaska revenues include cigarette and OTP revenues.

**Estimate.

Past volumes of *The Tax Burden in Tobacco* have included an estimate for local taxes in Tennessee. That tax stopped being collected in 1994.

Table 17 — 2003
Gross County and City Tobacco Taxes*
For Fiscal Year 2003

	<u>Number of Places Taxing Tobacco</u>	<u>Tobacco Revenue</u>
Alabama**		
Cities	240	\$ 8,555,400
Counties	46	14,203,100
Alaska**		
Cities	3	5,918,100
Illinois		
Cities**	4	17,960,000
Counties	1	40,100,000
Missouri**		
Cities	128	12,510,000
Counties	2	7,077,000
New York		
Cities	1	269,730,000
Ohio		
Counties	1	4,375,145
Virginia		
Cities**	43	40,173,017
Counties	2	2,782,731
Total Cities and Counties	471	\$423,363,993

*Nearly all of the local tobacco revenues are derived from cigarette sales. Alaska revenues include cigarette and OTP revenues.

**Estimate.

Past volumes of *The Tax Burden in Tobacco* have included an estimate for local taxes in Tennessee. That tax stopped being collected in 1994.

**Table 17 — 2004
Gross County and City Tobacco Taxes*
For Fiscal Year 2004**

	Number of Places Taxing Tobacco	Tobacco Revenue
Alabama**		
Cities	240	\$ 9,154,400
Counties	46	15,197,210
Alaska**		
Cities	3	7,850,000
Illinois		
Cities**	4	14,852,000
Counties	1	79,400,187
Missouri		
Cities**	128	12,500,000
Counties	2	7,099,032
New York		
Cities	1	254,200,000
Ohio		
Counties	1	4,350,822
Virginia		
Cities**	43	48,244,840
Counties	2	2,800,000
Total Cities and Counties	471	\$455,648,381

*Nearly all of the local tobacco revenues are derived from cigarette sales. Alaska revenues include cigarette and OTP revenues.

**Estimate.

Past volumes of *The Tax Burden in Tobacco* have included an estimate for local taxes in Tennessee. That tax stopped being collected in 1994.

**Table 17 — 2005
Gross County and City Tobacco Taxes*
For Fiscal Year 2005**

	Number of Places Taxing Tobacco	Tobacco Revenue
Alabama**		
Cities	240	\$ 8,698,200
Counties	46	14,437,150
Alaska**		
Cities	3	11,674,400
Illinois		
Cities**	4	20,220,087
Counties	1	159,892,191
Missouri		
Cities**	128	12,433,200
Counties	2	6,875,379
New York		
Cities	1	232,600,000
Ohio		
Counties	1	4,329,850
Virginia		
Cities**	43	52,806,581
Counties	2	7,091,889
Total Cities and Counties	471	\$531,058,927

*Nearly all of the local tobacco revenues are derived from cigarette sales. Alaska revenues include cigarette and OTP revenues.

**Estimate.

Past volumes of *The Tax Burden in Tobacco* have included an estimate for local taxes in Tennessee. That tax stopped being collected in 1994.

Table 17 — 2006
Gross County and City Tobacco Taxes*
For Fiscal Year 2006

	<u>Number of Places Taxing Tobacco</u>	<u>Tobacco Revenue</u>
Alabama**		
Cities	240	\$ 8,861,875
Counties	46	14,697,018
Alaska**		
Cities	6	18,898,443
Illinois		
Cities**	4	36,322,226
Counties	1	181,216,528
Missouri		
Cities**	128	12,725,541
Counties	2	6,861,952
New York		
Cities	1	230,401,500
Ohio		
Counties	1	3,721,103
Virginia		
Cities**	69	53,001,000
Counties	2	14,142,575
Total Cities and Counties	500	\$580,849,761

*Nearly all of the local tobacco revenues are derived from cigarette sales. Alaska revenues include cigarette and OTP revenues.

**Estimate.

Past volumes of *The Tax Burden in Tobacco* have included an estimate for local taxes in Tennessee. That tax stopped being collected in 1994.

Table 17 — 2007
Gross County and City Tobacco Taxes*
For Fiscal Year 2007

	<u>Number of Places Taxing Tobacco</u>	<u>Tobacco Revenue</u>
Alabama**		
Cities	306	\$ 8,772,390
Counties	52	14,550,030
Alaska**		
Cities	6	21,456,000
Illinois		
Cities**	4	31,076,000
Counties	1	190,621,690
Missouri		
Cities**	128	12,534,125
Counties	2	6,579,570
New York		
Cities	1	227,689,500
Ohio		
Counties	1	12,543,559
Virginia		
Cities**	70	53,621,000
Counties	2	13,026,000
Total Cities and Counties	573	\$592,470,349

*Nearly all of the local tobacco revenues are derived from cigarette sales. Alaska revenues include cigarette and OTP revenues.

**Estimate.

Past volumes of *The Tax Burden in Tobacco* have included an estimate for local taxes in Tennessee. That tax stopped being collected in 1994.

Table 17 — 2008
Gross County and City Tobacco Taxes*
For Fiscal Year 2008

	Number of Places Taxing Tobacco	Tobacco Revenue
Alabama**		
Cities	306	\$ 8,790,000
Counties	52	14,841,031
Alaska**		
Cities	6	21,884,000
Illinois		
Cities**	4	28,216,156
Counties	1	173,654,236
Missouri		
Cities**	128	12,596,620
Counties	2	6,324,588
New York		
Cities	1	229,588,800
Ohio		
Counties	1	23,922,627
Virginia		
Cities**	72	52,000,234
Counties	2	12,649,962
Total Cities and Counties	575	\$584,468,254

*Nearly all of the local tobacco revenues are derived from cigarette sales. Alaska revenues include cigarette and OTP revenues.

**Estimate.

Past volumes of *The Tax Burden in Tobacco* have included an estimate for local taxes in Tennessee. That tax stopped being collected in 1994.

**Table 17 — 2009
Gross County and City Tobacco Taxes*
For Fiscal Year 2009**

	<u>Number of Places Taxing Tobacco</u>	<u>Tobacco Revenue</u>
Alabama**		
Cities	306	\$ 8,614,200
Counties	52	14,544,210
Alaska**		
Cities	7	22,227,720
Illinois		
Cities**	4	23,514,483
Counties	1	149,976,167
Missouri		
Cities**	128	12,344,688
Counties	2	6,181,896
New York		
Cities	1	178,209,450
Ohio		
Counties	1	21,644,404
Virginia		
Cities**	78	50,719,000
Counties	2	12,548,436
Total Cities and Counties	582	\$500,524,654

*Nearly all of the local tobacco revenues are derived from cigarette sales. Alaska revenues include cigarette and OTP revenues.

**Estimate.

Past volumes of *The Tax Burden in Tobacco* have included an estimate for local taxes in Tennessee. That tax stopped being collected in 1994.

**Table 17 — 2010
Gross County and City Tobacco Taxes*
For Fiscal Year 2010**

	<u>Number of Places Taxing Tobacco</u>	<u>Tobacco Revenue</u>
Alabama**		
Cities	306	\$ 9,426,100
Counties	52	16,690,000
Alaska**		
Cities	7	20,493,479
Illinois		
Cities**	4	19,016,348
Counties	1	130,949,058
Missouri		
Cities**	128	12,850,000
Counties	2	5,666,752
New York		
Cities	1	175,288,500
Ohio		
Counties	1	20,540,140
Virginia		
Cities**	77	51,905,386
Counties	2	12,513,761
Total Cities and Counties	581	\$475,339,524

*Nearly all of the local tobacco revenues are derived from cigarette sales. Alaska revenues include cigarette and OTP revenues.

**Estimate.

Past volumes of *The Tax Burden in Tobacco* have included an estimate for local taxes in Tennessee. That tax stopped being collected in 1994.

**Table 17 — 2011
Gross County and City Tobacco Taxes*
For Fiscal Year 2011**

	<u>Number of Places Taxing Tobacco</u>	<u>Tobacco Revenue</u>
Alabama**		
Cities	306	\$ 9,378,970
Counties	52	16,818,497
Alaska**		
Cities	7	25,912,805
Illinois		
Cities**	4	19,432,354
Counties	1	131,750,000
Missouri		
Cities**	128	12,721,500
Counties	2	5,558,193
New York		
Cities	1	128,520,000
Ohio		
Counties	1	19,882,266
Virginia		
Cities**	86	51,724,205
Counties	2	12,313,544
Total Cities and Counties	590	\$434,012,334

*Nearly all of the local tobacco revenues are derived from cigarette sales. Alaska revenues include cigarette and OTP revenues.

**Estimate.

Past volumes of *The Tax Burden in Tobacco* have included an estimate for local taxes in Tennessee. That tax stopped being collected in 1994.

Table 17 — 2012
Gross County and City Tobacco Taxes*
For Fiscal Year 2012

	<u>Number of Places Taxing Tobacco</u>	<u>Tobacco Revenue</u>
Alabama**		
Cities	306	\$ 9,285,180
Counties	52	16,650,312
Alaska**		
Cities	7	31,109,022
Illinois		
Cities**	4	19,534,890
Counties	1	126,717,196
Missouri		
Cities**	128	12,148,785
Counties	2	5,503,244
New York		
Cities	1	126,165,000
Ohio		
Counties	1	19,407,498
Virginia		
Cities**	90	59,136,928
Counties	2	12,369,697
Total Cities and Counties	594	\$438,027,752

*Nearly all of the local tobacco revenues are derived from cigarette sales. Alaska revenues include cigarette and OTP revenues.

**Estimate.

**Table 17 — 2013
Gross County and City Tobacco Taxes*
For Fiscal Year 2013**

	<u>Number of Places Taxing Tobacco</u>	<u>Tobacco Revenue</u>
Alabama**		
Cities	306	\$ 9,099,476
Counties	52	16,317,305
Alaska**		
Cities	8	31,706,049
Illinois		
Cities**	4	17,035,000
Counties	1	129,992,491
Missouri		
Cities**	128	11,966,765
Counties	2	5,414,091
New York		
Cities	1	113,433,000
Ohio		
Counties	1	20,249,438
Virginia		
Cities**	96	58,491,478
Counties	2	11,438,790
Total Cities and Counties	601	\$425,143,882

*Nearly all of the local tobacco revenues are derived from cigarette sales. Alaska revenues include cigarette and OTP revenues.

**Estimate.

Table 17 — 2014
Gross County and City Tobacco Taxes*
For Fiscal Year 2014

	<u>Number of Places Taxing Tobacco</u>	<u>Tobacco Revenue</u>
Alabama**		
Cities	306	\$ 8,826,030
Counties	52	15,827,785
Alaska**		
Cities	8	34,959,245
Illinois		
Cities**	4	17,201,534
Counties	1	148,296,699
Missouri		
Cities**	128	11,607,762
Counties	2	5,226,490
New York		
Cities	1	100,956,600
Ohio		
Counties	1	18,499,161
Virginia		
Cities**	97	58,878,643
Counties	2	11,426,210
Total Cities and Counties	602	\$431,706,159

*Most of the local tobacco revenues are derived from cigarette sales; OTP is included in the figures for AK and AL.

**Estimate.

Table 17A
Local Excise Tax Per Pack, Fiscal Years 2000 to 2014*

Year	Local Tax Revenue (in Thousands of Dollars)	State Tax-Paid Sales (Millions of Packs)	Local Excise Tax Per Pack
2000	184,153	21,405.0	\$0.009
2001	182,925	20,727.2	\$0.009
2002	177,043	20,434.9	\$0.009
2003	423,479	19,336.3	\$0.022
2004	455,648	18,921.9	\$0.024
2005	531,058	18,590.4	\$0.029
2006	580,851	18,100.8	\$0.032
2007	592,471	17,647.2	\$0.034
2008	584,469	16,736.9	\$0.035
2009	500,523	16,020.4	\$0.031
2010	475,340	14,696.8	\$0.032
2011	434,012	14,369.3	\$0.030
2012	438,028	14,038.9	\$0.031
2013	425,144	13,505.3	\$0.031
2014	431,706	12,969.6	\$0.033

*Local excise tax per pack is the amount of revenue collected by the various local jurisdictions that tax cigarettes divided by the number of state-tax paid packs.

Table 18
History of Federal Tax Rates on Cigarettes: 1864–2014

Effective Date	Rate Per Pack of 20 Cigarettes	Explanation of Legal Provisions for Years in Which Differential Rates Were Applicable	Number of Months in Effect
June 30, 1864	0.8¢	Valued at not over \$6 per 100 packs of 25 each	9
	2.4	Valued at over \$6 per 100 packs of 25 each	9
April 1, 1865	2.4	Valued at over \$5 per 100 packs of 25 each	16
	4.0	Valued at over \$5 per 100 packs of 25 each	16
Aug. 1, 1866	4.0	Valued at not over \$8 per 1,000	7
	8.0	Valued at over \$8 and not over \$12 per 1,000	7
	8.0 + 20%	Valued at over \$12 per 1,000 of value	7
Mar. 2, 1867	10.0	No differential rates	17
July 20, 1868	3.0	No differential rate	79
Mar. 3, 1875	3.5	No differential rates	98
Mar. 3, 1883	1.0	No differential rates	171
Aug. 15, 1897	2.0	No differential rates	10
June 14, 1898	3.0	No differential rates	49
July 1, 1901	1.08	Valued at not over \$2 per 1,000	96
	2.16	Valued at more than \$2 per 1,000	96
July 1, 1910	2.5	No differential rates	87
Oct. 4, 1917	4.1	No differential rates	17
Feb. 25, 1919	6.0	No differential rates	256
July 1, 1940	6.5	No differential rates	28
Nov. 1, 1942	7.0	No differential rates	108
Nov. 1, 1951	8.0	No differential rates	374
Jan. 1, 1983	16.0	No differential rates	96
Jan. 1, 1991	20.0	No differential rates	24
Jan. 1, 1993	24.0	No differential rates	84
Jan. 1, 2000	34.0	No differential rates	24
Jan. 1, 2002	39.0	No differential rates	75
April 1, 2009	101.0	No differential rates	Current

Note: This table deals with taxes on small cigarettes only. Large cigarettes have historically represented a negligible part of total production. In order to effect comparability of the different basic laws, we have converted the legal rates into a rate based upon a standard package of 20 cigarettes.

Table 19
Settlement Payments Received by State (in Millions)
(During Fiscal Years Ending June 30)

State	1998	1999	2000	2001	2002	2003	2004
MSA*							
AL	\$0.0	\$0.0	\$163,045,119	\$104,787,721	\$114,448,353	\$93,401,726	\$101,871,680
AK	\$0.0	\$15,772,415	\$19,642,631	\$20,737,226	\$23,650,103	\$19,791,210	\$21,461,642
AZ	\$0.0	\$0	\$148,861,639	\$90,151,541	\$105,387,522	\$86,764,305	\$92,652,895
AR	\$0.0	\$0	\$0	\$140,128,298	\$57,428,135	\$48,001,337	\$52,052,028
CA	\$0.0	\$589,676,519	\$688,571,026	\$773,496,391	\$912,659,115	\$751,386,589	\$802,380,615
CO	\$0.0	\$63,329,273	\$78,868,921	\$83,264,003	\$94,959,631	\$79,465,860	\$86,172,198
CT	\$0.0	\$85,765,907	\$100,153,574	\$112,503,907	\$132,747,717	\$109,290,293	\$116,707,598
DE	\$0.0	\$18,269,379	\$21,334,169	\$23,964,993	\$28,277,167	\$23,280,565	\$24,860,279
DC	\$0.0	\$28,046,860	\$34,928,962	\$36,875,354	\$42,055,188	\$35,193,156	\$38,163,577
GA	\$0.0	\$113,387,850	\$141,210,785	\$149,079,945	\$170,020,398	\$142,279,351	\$154,287,181
HI	\$0.0	\$27,804,177	\$32,468,470	\$36,472,305	\$43,035,046	\$35,430,368	\$37,835,201
ID	\$0.0	\$16,781,559	\$20,899,397	\$22,064,065	\$25,163,233	\$21,057,752	\$22,834,498
IL	\$0.0	\$215,010,888	\$267,769,926	\$282,707,339	\$322,400,086	\$269,796,107	\$292,565,961
IN	\$0.0	\$94,232,184	\$117,354,742	\$123,894,408	\$141,297,361	\$118,242,966	\$128,221,811
IA	\$0.0	\$40,175,748	\$50,034,013	\$52,822,244	\$60,241,856	\$50,412,450	\$54,667,452
KS	\$0.0	\$38,512,859	\$47,963,090	\$50,635,789	\$57,748,558	\$48,326,058	\$52,404,531
KY	\$0.0	\$81,359,722	\$95,008,241	\$106,723,977	\$125,927,957	\$103,675,617	\$110,711,737
LA	\$0.0	\$104,189,880	\$129,755,835	\$136,986,551	\$156,228,531	\$130,737,533	\$141,771,637
ME	\$0.0	\$35,541,456	\$44,262,567	\$46,729,186	\$53,292,916	\$44,597,448	\$48,361,420
MD	\$0.0	\$104,425,658	\$130,049,656	\$137,406,107	\$156,582,517	\$131,033,579	\$142,092,316
MA	\$0.0	\$186,587,522	\$217,888,540	\$244,757,296	\$288,798,446	\$237,766,181	\$253,902,201
MI	\$0.0	\$201,045,641	\$234,772,082	\$263,722,810	\$311,176,599	\$256,189,708	\$273,576,618
MO	\$0.0	\$0	\$0	\$387,767,428	\$159,620,052	\$131,853,709	\$142,981,164
MT	\$0.0	\$19,622,462	\$24,437,403	\$25,799,238	\$29,423,048	\$24,622,269	\$26,700,412
NE	\$0.0	\$27,486,266	\$34,230,806	\$36,138,406	\$41,214,478	\$34,489,625	\$37,400,837
NV	\$0.0	\$28,176,986	\$3,509,019	\$37,046,448	\$42,250,296	\$35,356,420	\$38,340,677
NH	\$0.0	\$30,763,954	\$38,312,769	\$40,447,764	\$46,129,319	\$38,602,456	\$41,860,813
NJ	\$0.0	\$0	\$402,508,702	\$235,804,311	\$267,867,044	\$224,161,261	\$243,079,129
NM	\$0.0	\$27,551,233	\$34,311,720	\$36,223,773	\$41,311,955	\$34,571,426	\$37,488,987
NY	\$0.0	\$589,585,995	\$688,466,153	\$773,381,791	\$912,524,226	\$751,273,217	\$802,259,699
NC	\$0.0	\$107,743,802	\$125,818,464	\$141,333,755	\$166,765,002	\$137,296,885	\$146,614,194
ND	\$0.0	\$16,908,625	\$21,057,645	\$22,231,082	\$25,353,819	\$21,216,931	\$23,007,664
OH	\$0.0	\$232,716,350	\$289,819,935	\$305,970,402	\$348,948,710	\$292,013,136	\$316,657,666
OK	\$0.0	\$47,866,114	\$59,611,429	\$62,933,339	\$71,773,279	\$60,062,791	\$65,131,302
OR	\$0.0	\$53,018,023	\$61,912,078	\$69,546,775	\$82,060,742	\$67,560,067	\$72,145,359
PA	\$0.0	\$123,594,244	\$452,285,185	\$348,514,672	\$410,916,875	\$338,305,373	\$361,264,628
RI	\$0.0	\$33,211,057	\$41,360,339	\$43,665,239	\$49,798,571	\$41,673,280	\$45,190,449
SC	\$0.0	\$54,344,665	\$67,677,446	\$71,456,310	\$81,486,013	\$68,190,556	\$73,945,359
SD	\$0.0	\$16,120,143	\$20,075,683	\$21,194,326	\$24,171,597	\$20,227,701	\$21,934,650
TN	\$0.0	\$0	\$256,378,789	\$150,364,957	\$169,085,949	\$141,493,171	\$153,434,537
UT	\$0.0	\$20,552,302	\$25,595,403	\$27,021,744	\$30,817,330	\$25,789,049	\$27,965,641
VT	\$0.0	\$18,995,394	\$22,181,967	\$24,917,385	\$29,400,839	\$24,205,444	\$25,848,497
VA	\$0.0	\$94,464,302	\$117,639,054	\$124,197,346	\$141,639,664	\$118,529,171	\$128,532,756
WA	\$0.0	\$94,853,758	\$118,128,834	\$124,711,622	\$142,229,403	\$119,022,794	\$129,067,735
WV	\$0.0	\$40,951,542	\$51,000,178	\$53,842,280	\$61,405,103	\$51,386,031	\$55,722,962
WI	\$0.0	\$95,721,372	\$111,779,129	\$125,562,999	\$148,156,748	\$121,976,813	\$130,254,277
WY	\$0.0	\$11,472,711	\$13,397,330	\$15,049,459	\$17,757,298	\$14,619,789	\$15,611,423
Ind. States**							
FL	\$562,500,000	\$531,000,000	\$640,900,000	\$743,400,000	\$765,700,000	\$546,400,000	\$363,900,000
MN	\$240,000,000	\$220,800,000	\$326,700,000	\$351,500,000	\$377,900,000	\$260,200,000	\$168,500,000
MS	\$232,100,000	\$109,800,000	\$199,500,000	\$231,100,000	\$229,000,000	\$169,600,000	\$112,500,000
TX	\$378,000,000	\$1,018,900,000	\$839,800,000	\$974,200,000	\$1,004,500,000	\$719,000,000	\$479,900,000
MSA Total	\$0.0	\$3,845,636,797	\$5,866,338,845	\$6,345,034,307	\$6,965,633,795	\$5,774,619,524	\$6,211,995,893
Ind. State							
Total	\$1,412,600,000	\$1,880,500,000	\$2,006,900,000	\$2,300,200,000	\$2,377,100,000	\$1,695,200,000	\$1,124,800,000
TOTAL	\$1,412,600,000	\$5,726,136,797	\$7,873,238,845	\$8,645,234,307	\$9,342,733,795	\$7,469,819,524	\$7,336,795,893

*MSA (Master Settlement Agreement) state data are from the National Association of Attorneys General, MSA Payment Information, www.NAAG.org.

**4 states — FL, MN, MS, TX — settled separately. Data for these states come from the Campaign for Tobacco Free Kids, "Actual Tobacco Settlements Payments Received by the States, 2002—2011," and "Actual Tobacco Settlements Payments Received by the States, 1998—2009."

Table 19
Settlement Payments Received by State (in Millions)
(During Fiscal Years Ending June 30)

State	2005	2006	2007	2008	2009	2010
MSA*						
AL	\$103,028,577	\$94,263,839	\$98,101,756	\$106,148,659	\$116,588,383	\$97,245,835
AK	\$21,765,492	\$19,913,882	\$20,724,668	\$34,743,106	\$37,252,370	\$31,502,305
AZ	\$93,960,354	\$85,967,056	\$89,467,176	\$115,586,824	\$125,570,861	\$105,394,083
AR	\$52,789,336	\$48,298,498	\$50,264,953	\$57,309,117	\$62,730,220	\$52,425,020
CA	\$813,704,039	\$744,481,475	\$774,792,760	\$832,082,527	\$914,379,413	\$762,460,888
CO	\$87,392,616	\$79,958,045	\$83,213,507	\$103,640,385	\$112,831,178	\$94,587,045
CT	\$118,354,527	\$108,285,996	\$112,694,820	\$141,347,315	\$153,818,653	\$128,977,357
DE	\$25,211,239	\$23,066,495	\$24,005,639	\$30,499,365	\$33,165,568	\$28,432,753
DC	\$38,703,881	\$35,411,306	\$36,853,064	\$43,616,093	\$47,630,136	\$39,247,253
GA	\$156,472,028	\$143,160,806	\$148,989,544	\$159,542,667	\$175,356,598	\$146,205,874
HI	\$38,368,982	\$35,104,897	\$36,534,180	\$56,062,799	\$60,358,380	\$50,922,092
ID	\$23,158,083	\$21,188,003	\$22,050,664	\$28,503,411	\$30,964,514	\$25,989,571
IL	\$296,708,945	\$271,467,638	\$282,520,341	\$310,001,624	\$340,172,903	\$283,887,103
IN	\$130,037,761	\$118,975,327	\$123,819,363	\$147,442,295	\$160,950,932	\$134,718,807
IA	\$55,441,399	\$50,724,948	\$52,790,195	\$75,488,464	\$81,559,252	\$68,669,779
KS	\$53,146,662	\$48,625,426	\$50,605,192	\$66,347,833	\$72,018,978	\$60,475,587
KY	\$112,274,120	\$102,722,856	\$106,905,179	\$115,136,616	\$126,499,919	\$105,494,223
LA	\$143,779,093	\$131,547,671	\$136,903,585	\$160,626,243	\$175,503,257	\$146,822,830
ME	\$49,046,208	\$44,873,801	\$46,700,821	\$58,219,190	\$63,378,561	\$53,132,291
MD	\$144,104,467	\$131,845,365	\$137,213,400	\$166,183,782	\$181,222,560	\$151,775,686
MA	\$257,485,507	\$235,580,974	\$245,172,565	\$288,490,174	\$315,153,115	\$263,678,368
MI	\$277,437,301	\$253,835,450	\$264,170,266	\$290,157,989	\$318,376,789	\$265,707,470
MO	\$145,006,156	\$132,670,346	\$138,071,970	\$153,277,453	\$168,066,389	\$140,318,927
MT	\$27,078,455	\$24,774,866	\$25,783,565	\$34,614,275	\$37,523,719	\$31,532,938
NE	\$37,930,273	\$34,703,509	\$36,116,450	\$42,864,038	\$46,800,802	\$39,168,544
NV	\$38,883,453	\$35,575,601	\$37,024,048	\$45,975,957	\$50,061,832	\$41,962,949
NH	\$42,453,391	\$38,841,841	\$40,423,272	\$48,404,011	\$52,820,795	\$44,220,526
NJ	\$246,521,584	\$225,549,762	\$234,732,937	\$262,244,310	\$287,427,596	\$240,030,452
NM	\$38,019,931	\$34,785,540	\$36,201,820	\$44,863,502	\$48,856,384	\$40,949,708
NY	\$813,581,358	\$744,369,231	\$774,675,946	\$834,457,276	\$916,803,415	\$764,570,099
NC	\$148,683,513	\$136,034,867	\$141,573,476	\$159,953,562	\$175,186,328	\$146,358,489
ND	\$23,333,434	\$21,348,437	\$22,217,630	\$36,481,077	\$39,152,240	\$33,091,258
OH	\$321,141,993	\$293,822,143	\$305,785,001	\$334,270,093	\$366,894,828	\$306,144,144
OK	\$66,053,887	\$60,434,621	\$62,895,194	\$88,968,613	\$96,177,544	\$80,951,769
OR	\$73,163,379	\$66,939,302	\$69,664,711	\$90,296,770	\$98,078,205	\$82,327,644
PA	\$366,363,096	\$335,196,245	\$348,843,634	\$382,002,877	\$419,237,965	\$349,843,211
RI	\$45,830,325	\$41,931,497	\$43,638,722	\$53,246,221	\$58,038,800	\$48,620,449
SC	\$75,950,446	\$68,612,916	\$71,406,465	\$83,474,567	\$91,226,625	\$76,308,650
SD	\$22,245,346	\$20,352,914	\$21,181,575	\$27,616,104	\$29,986,030	\$25,175,275
TN	\$155,607,384	\$142,369,719	\$148,166,248	\$157,262,585	\$172,954,642	\$144,153,888
UT	\$28,361,605	\$25,948,857	\$27,005,355	\$42,059,191	\$45,249,659	\$38,190,977
VT	\$26,213,110	\$23,983,137	\$24,959,601	\$39,905,024	\$42,879,252	\$36,215,907
VA	\$130,352,802	\$119,263,567	\$124,119,338	\$132,711,613	\$145,880,876	\$121,623,074
WA	\$130,895,513	\$119,760,109	\$124,636,097	\$172,992,752	\$187,196,639	\$157,471,819
WV	\$56,511,981	\$51,704,454	\$53,809,582	\$73,009,343	\$79,100,269	\$66,493,632
WI	\$132,092,792	\$120,855,534	\$125,776,122	\$149,184,320	\$162,891,935	\$136,324,682
WY	\$15,832,024	\$14,485,179	\$15,074,938	\$21,381,461	\$23,110,732	\$19,453,646
Ind. States**						
FL	\$378,300,000	\$389,700,000	\$396,400,000	\$398,000,000	\$388,000,000	\$361,200,000
MN	\$175,500,000	\$180,800,000	\$183,900,000	\$182,000,000	\$179,900,000	\$164,700,000
MS	\$116,900,000	\$120,500,000	\$122,600,000	\$121,300,000	\$120,100,000	\$112,400,000
TX	\$498,600,000	\$516,100,000	\$524,400,000	\$525,200,000	\$512,600,000	\$477,800,000
MSA Total	\$6,300,477,848	\$5,763,613,948	\$5,998,277,335	\$6,898,693,473	\$7,547,086,041	\$6,309,254,877
Ind. State						
Total	\$1,169,300,000	\$1,207,100,000	\$1,227,300,000	\$1,226,500,000	\$1,200,600,000	\$1,116,100,000
TOTAL	\$7,469,777,848	\$6,970,713,948	\$7,225,577,335	\$8,125,193,473	\$8,747,686,041	\$7,425,354,877

*MSA (Master Settlement Agreement) state data are from the National Association of Attorneys General, MSA Payment Information, www.NAAG.org.

**4 states — FL, MN, MS, TX — settled separately. Data for these states come from the Campaign for Tobacco Free Kids, "Actual Tobacco Settlements Payments Received by the States, 2002—2011," and "Actual Tobacco Settlements Payments Received by the States, 1998—2009."

Table 19
Settlement Payments Received by State (in Millions)
(During Fiscal Years Ending June 30)

State	2011	2012	2013	2014
MSA*				
AL	\$92,001,277	\$93,817,817	\$141,254,901	\$92,683,946
AK	\$29,422,863	\$29,990,786	\$29,987,362	\$32,259,522
AZ	\$99,129,973	\$101,067,413	\$149,125,393	\$100,482,951
AR	\$49,507,462	\$50,481,886	\$75,532,329	\$49,970,848
CA	\$721,534,132	\$735,787,249	\$1,108,904,453	\$726,682,163
CO	\$89,065,763	\$90,809,964	\$90,769,997	\$100,404,457
CT	\$121,421,995	\$123,798,921	\$123,745,517	\$95,965,554
DE	\$26,181,104	\$26,693,259	\$26,662,169	\$29,452,974
DC	\$37,593,574	\$38,331,895	\$57,105,851	\$37,995,480
GA	\$138,372,374	\$141,106,262	\$212,724,841	\$139,344,296
HI	\$47,665,179	\$48,588,837	\$48,579,012	\$52,658,365
ID	\$24,444,484	\$24,922,225	\$24,912,394	\$27,450,593
IL	\$268,443,766	\$273,739,562	\$273,596,370	\$306,880,466
IN	\$127,037,342	\$129,531,423	\$129,467,003	\$45,442,917
IA	\$64,398,999	\$65,651,122	\$65,632,889	\$71,606,066
KS	\$56,856,037	\$57,966,389	\$67,997,959	\$62,208,224
KY	\$99,821,427	\$101,792,942	\$101,726,426	\$118,520,588
LA	\$138,518,654	\$141,240,460	\$210,625,656	\$139,957,191
ME	\$50,029,359	\$51,009,048	\$50,986,658	\$56,392,902
MD	\$143,043,090	\$145,848,709	\$145,779,362	\$52,626,243
MA	\$248,741,127	\$253,627,919	\$253,497,834	\$282,124,397
MI	\$251,244,219	\$256,200,402	\$385,041,119	\$253,250,482
MO	\$132,631,552	\$135,246,224	\$135,166,246	\$41,629,101
MT	\$29,624,900	\$30,202,736	\$30,194,291	\$33,141,735
NE	\$36,939,234	\$37,664,587	\$56,093,823	\$37,337,763
NV	\$39,517,146	\$40,291,148	\$59,702,333	\$40,004,822
NH	\$41,691,580	\$42,509,837	\$63,249,297	\$42,154,298
NJ	\$226,830,339	\$231,300,314	\$395,815,831	\$204,332,403
NM	\$38,565,432	\$39,320,878	\$39,303,327	\$14,711,671
NY	\$723,452,336	\$737,740,683	\$737,336,663	\$828,824,306
NC	\$138,256,209	\$140,978,886	\$211,162,273	\$139,504,572
ND	\$30,922,337	\$31,519,738	\$31,515,508	\$33,962,255
OH	\$289,528,402	\$295,241,465	\$295,085,561	\$331,128,452
OK	\$75,939,961	\$77,417,264	\$113,409,740	\$77,190,996
OR	\$77,426,858	\$78,939,859	\$78,908,982	\$86,924,414
PA	\$330,835,458	\$337,362,909	\$337,185,537	\$203,595,041
RI	\$45,812,110	\$46,710,285	\$46,692,088	\$51,756,761
SC	\$72,001,411	\$73,416,493	\$73,384,047	\$90,488,105
SD	\$23,672,465	\$24,134,906	\$24,127,369	\$26,560,430
TN	\$136,473,965	\$139,171,838	\$210,038,076	\$137,386,129
UT	\$35,734,740	\$36,426,740	\$36,419,930	\$39,426,487
VT	\$33,864,352	\$34,519,359	\$34,513,819	\$37,277,904
VA	\$115,112,903	\$117,387,455	\$177,010,388	\$115,914,836
WA	\$147,801,355	\$150,679,339	\$150,632,464	\$164,809,580
WV	\$62,450,859	\$63,668,303	\$93,462,481	\$63,400,336
WI	\$128,568,201	\$131,092,906	\$131,027,038	\$145,695,860
WY	\$18,247,891	\$18,602,830	\$30,325,837	\$16,979,585
Ind. States**				
FL	\$366,100,000	\$365,400,000	\$372,200,000	\$444,000,000
MN	\$169,400,000	\$166,800,000	\$170,060,090	\$175,398,533
MS	\$113,000,000	\$109,700,000	\$120,550,332	\$116,753,829
TX	\$483,500,000	\$474,600,000	\$484,717,059	\$499,666,025
MSA Total	\$5,956,376,196	\$6,073,551,472	\$7,365,418,444	\$5,878,498,467
Ind. State				
Total	\$1,132,000,000	\$1,116,500,000	\$1,147,527,481	\$1,235,818,387
TOTAL	\$7,088,376,196	\$7,190,051,472	\$8,512,945,925	\$7,114,316,854

*MSA (Master Settlement Agreement) state data are from the National Association of Attorneys General, MSA Payment Information, www.NAAG.org.

**4 states — FL, MN, MS, TX — settled separately. Data for these states come from the Campaign for Tobacco Free Kids, "Actual Tobacco Settlements Payments Received by the States, 2002—2012," and "Actual Tobacco Settlements Payments Received by the States, 1998—2009." 2013 and 2014 data are also from Campaign for Tobacco Free Kids.

Alabama
Historical Cigarette Tax Data for the State of Alabama Since 1955
First Cigarette Tax Enacted in 1927

Year	Rate (Cents)	Date Changed	Gross State Cigarette Taxes (in Thousands of Dollars)	Net State Cigarette Tax Collections (in Thousands of Dollars)	State Tax- Paid Cigarette Sales (Millions of Packs)	Per Capita Sales (Packs)	Average Retail Price	State & Federal Cigarette Taxes as a Percentage of Retail Price
1955	3		7,007	6,306	233.6	77.3	24.0	45.8
1956	4	7/1/55	9,916	9,102	247.9	81.1	24.7	48.6
1957	4		10,297	9,528	257.4	82.3	25.4	47.2
1958	4		10,721	9,898	268.0	84.4	26.0	46.2
1959	4		11,488	10,631	287.2	89.2	25.8	46.5
1960	6	10/1/59	15,848	14,666	282.6	87.2	28.4	49.3
1961	6		18,119	16,760	302.0	92.3	28.4	49.3
1962	6		18,361	16,984	306.0	92.7	27.6	50.7
1963	6		18,910	17,491	315.2	93.9	28.6	49.0
1964	6		19,168	17,730	319.5	95.4	29.8	47.0
1965	6		20,134	18,624	335.6	98.5	29.8	47.0
1966	7	10/1/65	22,694	21,006	333.8	96.4	31.5	47.6
1967	7		23,497	21,735	335.7	95.5	31.6	47.5
1968	10	10/1/67	29,328	27,169	312.8	88.4	35.6	50.6
1969	10		31,983	29,661	320.7	90.1	36.6	49.2
1970	12	9/30/69	36,739	34,011	317.0	89.8	39.6	50.5
1971	12		39,491	36,519	329.1	95.4	42.7	46.8
1972	12		42,198	39,034	351.7	101.1	42.3	47.3
1973	12		43,329	40,079	361.1	102.9	42.1	47.5
1974	12		45,943	42,498	382.9	108.2	43.1	46.4
1975	12		47,956	44,675	399.6	111.7	46.6	42.9
1976	12		50,409	46,629	420.1	116.2	50.4	39.7
1977	12		51,517	47,570	429.3	117.1	50.1	39.9
1978	12		54,461	50,376	453.8	123.0	55.1	36.3
1979	12		54,496	50,409	454.1	121.4	56.8	35.2
1980	12		55,701	51,603	464.2	123.2	60.6	33.0
1981	16	7/28/80	72,853	67,460	465.2	119.6	68.8	34.9
1982	16		74,642	68,429	466.5	119.1	73.1	32.8
1983	16		73,371	68,278	458.6	116.3	84.4	28.4
1984	16		72,144	67,297	450.9	113.0	90.8	35.2
1985	16.5	7/1/84	76,694	70,456	462.8	114.5	99.0	32.8
1986	16.5		77,175	71,199	467.7	116.3	103.0	31.6
1987	16.5		77,098	69,365	465.2	114.0	110.0	29.6
1988	16.5		76,529	70,790	463.8	112.1	114.4	28.4
1989	16.5		74,959	69,337	440.1	105.6	122.3	26.6
1990	16.5		74,656	69,443	452.4	108.6	139.1	23.4
1991	16.5		73,585	67,030	437.8	107.9	144.4	22.5
1992	16.5		73,149	66,090	442.5	109.1	172.2	21.2
1993	16.5		72,619	66,528	440.1	108.5	176.2	20.7
1994	16.5		72,324	66,012	437.8	107.1	154.6	26.2
1995	16.5		70,450	67,837	430.9	102.6	155.1	26.1
1996	16.5		70,950	67,591	429.9	101.4	158.3	25.6
1997	16.5		73,953	67,955	448.2	104.9	167.4	24.2
1998	16.5		74,878	68,323	453.2	106.2	180.5	22.4
1999	16.5		71,844	65,412	435.1	100.7	195.6	20.7
2000	16.5		70,664	64,622	428.3	96.2	270.7	15.0
2001	16.5		66,373	62,504	402.3	90.5	288.4	17.5
2002	16.5		62,450	61,737	378.5	84.8	323.0	15.6
2003	16.5		61,161	60,528	366.8	82.2	328.2	16.9
2004	42.5	5/18/04	71,463	64,207	395.6	87.9	323.4	17.2
2005	42.5		158,457	149,552	372.8	82.4	356.9	22.8
2006	42.5		161,434	151,011	379.8	83.3	356.0	22.9
2007	42.5		156,821	144,890	369.0	80.2	353.0	23.1
2008	42.5		153,461	141,632	361.1	78.0	375.9	21.7
2009	42.5		149,746	136,331	352.3	75.6	375.2	21.7
2010	42.5		143,144	132,646	336.8	71.5	454.8	31.6
2011	42.5		138,999	128,971	326.9	68.4	472.6	30.40
2012	42.5		137,208	127,398	322.8	67.2	484.5	29.6
2013	42.5		132,216	123,115	311.1	64.6	484.1	29.6
2014	42.5		126,853	117,517	298.5	61.7	494.2	29.0

Note: All figures are for fiscal year ending June 30th. The notation NA means not available. Prices shown for 1991 onward include genetic brands.

Alaska
Historical Cigarette Tax Data for the State of Alaska Since 1960
Alaska Became a State on January 3, 1959
First Cigarette Tax Enacted in 1949*

Year	Rate (Cents)	Date Changed	Gross State Cigarette Taxes (in Thousands of Dollars)	Net State Cigarette Tax Collections (in Thousands of Dollars)	State Tax- Paid Cigarette Sales (Millions of Packs)	Per Capita Sales (Packs)	Average Retail Price	State & Federal Cigarette Taxes as a Percentage of Retail Price
1960	5		1,231	1,219	24.6	111.8	27.9	46.6
1961	5		1,513	1,498	30.3	132.7	29.3	44.4
1962	8	7/7/61	1,877	1,859	26.1	111.7	33.1	48.3
1963	8		2,105	2,084	26.3	106.9	33.6	47.6
1964	8		2,121	2,100	26.5	106.9	33.8	47.3
1965	8		2,083	2,062	26.0	104.2	32.9	48.6
1966	8		2,599	2,573	32.5	128.4	34.4	46.5
1967	8		2,451	2,427	30.6	112.5	35.7	44.8
1968	8		2,550	2,524	31.9	117.2	37.5	42.7
1969	8		2,656	2,629	33.2	121.2	37.6	42.6
1970	8		2,737	2,710	34.2	121.3	40.0	40.0
1971	8		2,996	2,966	37.5	123.0	41.8	38.3
1972	8		3,255	3,223	40.7	130.0	42.1	38.0
1973	8		3,274	3,243	40.9	125.8	42.0	38.1
1974	8		3,444	3,409	43.0	130.4	43.8	36.5
1975	8		4,056	4,030	50.7	150.4	44.9	35.6
1976	8		4,649	4,595	58.0	164.8	48.3	33.1
1977	8		4,868	4,818	60.8	159.3	51.5	31.1
1978	8		4,676	4,629	58.5	143.6	56.3	28.4
1979	8		4,451	4,407	55.6	138.1	57.1	28.0
1980	8		4,351	4,307	54.4	134.0	60.9	26.3
1981	8		4,607	4,561	57.6	144.0	63.5	25.2
1982	8		4,888	4,840	61.1	148.3	72.8	22.0
1983	8		5,148	5,096	64.3	146.9	86.0	18.6
1984	8		5,341	5,288	66.8	133.6	96.2	24.9
1985	8		5,395	5,341	67.4	128.9	102.7	23.4
1986	16	10/1/85	8,191	8,109	65.2	126.3	110.0	29.1
1987	16		9,503	9,408	59.4	110.4	121.5	26.3
1988	16		8,865	8,776	43.6	80.0	125.4	25.5
1989	29		8,130	8,049	50.8	94.4	139.4	23.0
1990	29	9/10/89	13,450	13,316	53.9	100.2	170.2	26.4
1991	29		16,377	16,214	56.4	101.9	201.7	22.3
1992	29		15,812	15,705	54.7	98.6	207.3	23.6
1993	29		15,321	15,167	52.8	95.2	219.1	22.4
1994	29		15,548	15,462	53.6	94.1	200.9	26.9
1995	29		15,752	15,594	54.3	89.5	201.9	25.2
1996	29		15,908	15,748	54.9	89.9	212.5	24.9
1997	29		14,380	14,219	49.6	81.7	214.4	24.2
1998	\$1.00	10/1/97	28,431	28,431	47.7	78.6	297.0	41.8
1999	\$1.00		42,915	42,915	42.9	70.5	327.6	37.9
2000	\$1.00		43,092	43,092	43.1	66.0	404.7	30.6
2001	\$1.00		40,894	40,894	40.9	65.2	439.7	30.5
2002	\$1.00		40,434	40,434	40.4	63.7	443.3	30.2
2003	\$1.00		40,239	40,432	40.4	63.6	459.1	30.3
2004	\$1.00		41,260	40,958	41.3	63.6	441.5	31.5
2005	\$1.60	1/1/05	48,750	48,311	39.6	60.2	503.0	27.6
2006	\$1.60		57,911	57,534	36.2	54.5	561.0	35.5
2007	\$1.80	7/1/06	63,850	63,455	35.5	52.9	581.9	37.6
2008	\$2.00	7/1/07	64,193	63,819	32.1	47.0	635.1	37.6
2009	\$2.00		62,882	62,535	31.4	45.8	669.0	35.7
2010	\$2.00		61,238	60,915	30.6	43.8	760.5	39.6
2011	\$2.00		61,478	61,175	30.7	43.3	760.7	39.6
2012	\$2.00		59,587	59,281	29.8	41.2	849.4	35.4
2013	\$2.00		56,983	56,640	28.5	39.0	830.0	36.3
2014	\$2.00		54,624	54,356	27.3	37.2	865.9	34.8

*Data for period prior to Alaska statehood not available.

Note: All figures are for fiscal year ending June 30th. The notation NA means not available. Prices shown for 1991 onward include generic brands.

Arizona
Historical Cigarette Tax Data for the State of Arizona Since 1955
First Cigarette Tax Enacted in 1933

Year	Rate (Cents)	Date Changed	Gross State Cigarette Taxes (in Thousands of Dollars)	Net State Cigarette Tax Collections (in Thousands of Dollars)	State Tax- Paid Cigarette Sales (Millions of Packs)	Per Capita Sales (Packs)	Average Retail Price	State & Federal Cigarette Taxes as a Percentage of Retail Price
1955	2		2,087	1,982	104.3	112.0	22.2	45.0
1956	2		2,158	2,050	107.9	107.3	21.9	45.7
1957	2		2,345	2,228	117.2	114.8	22.5	44.4
1958	2		2,586	2,456	129.3	116.2	23.1	43.3
1959	2		2,853	2,710	142.6	120.8	23.5	42.6
1960	2		3,201	3,041	160.1	127.7	23.7	42.2
1961	2		3,421	3,250	171.0	129.8	23.7	42.2
1962	2		3,619	3,439	181.0	130.1	23.7	42.2
1963	2		3,771	3,583	188.6	125.0	23.9	41.8
1964	2		3,774	3,585	188.7	121.0	24.0	41.7
1965	2		4,099	3,894	194.7	123.2	24.2	41.3
1966	6.5	7/1/65	11,913	11,735	183.3	113.9	29.6	49.0
1967	6.5		12,315	12,131	189.5	117.1	29.2	49.7
1968	10	3/22/68	14,400	14,190	188.9	115.6	31.3	46.3
1969	10		18,923	18,638	189.2	113.8	36.1	49.9
1970	10		19,510	19,216	195.1	115.2	37.1	48.5
1971	10		19,640	19,350	196.4	109.6	38.5	46.7
1972	10		23,116	22,775	231.2	125.0	38.0	47.4
1973	10		24,963	24,595	249.6	128.3	38.7	46.5
1974	10		27,387	26,739	273.9	133.1	39.2	45.9
1975	13	7/1/74	34,513	33,660	262.3	121.8	47.7	44.0
1976	13		35,349	34,437	271.9	122.3	49.1	42.8
1977	13		35,911	34,992	276.2	121.7	48.7	43.1
1978	13		37,232	36,307	286.4	124.7	53.6	39.2
1979	13		38,136	37,193	293.4	124.6	58.6	35.8
1980	13		40,388	39,386	310.7	126.8	60.8	34.5
1981	13		40,211	39,246	309.3	113.8	63.3	33.2
1982	13		41,240	40,207	317.2	113.5	73.3	28.6
1983	13		41,323	40,293	317.9	111.1	80.5	26.1
1984	13		42,048	40,953	323.4	107.1	92.8	31.3
1985	15	7/1/84	49,915	48,683	332.8	107.1	98.8	31.4
1986	15		51,272	50,005	341.8	107.9	106.7	29.1
1987	15		51,756	50,470	345.0	106.1	113.5	27.3
1988	15		52,761	49,635	351.7	102.2	113.5	27.3
1989	15		50,497	49,671	343.8	96.8	125.6	21.4
1990	18	10/1/90	47,367	46,193	315.7	88.9	130.2	23.8
1991	18		52,400	51,098	303.8	81.2	151.4	22.5
1992	18		53,152	51,802	295.2	78.9	165.7	22.9
1993	18		54,098	52,871	300.5	80.3	183.6	20.7
1994	18		54,393	52,280	302.2	79.0	162.1	25.9
1995	58	11/29/94	109,614	107,457	309.9	77.3	162.9	25.8
1996	58		171,623	168,113	295.9	71.4	207.9	39.4
1997	58		166,315	162,856	286.2	64.6	222.0	36.9
1998	58		169,626	166,138	292.2	66.0	231.0	35.5
1999	58		166,481	163,066	281.0	61.7	250.1	32.8
2000	58		162,795	159,481	280.7	58.5	317.7	25.8
2001	58		160,871	157,599	277.4	54.1	345.8	26.6
2002	58		160,155	158,570	276.1	52.0	360.6	25.5
2003	\$1.18	11/26/02	216,941	212,486	256.0	48.2	385.0	40.8
2004	\$1.18		280,173	274,284	237.4	42.5	403.1	38.9
2005	\$1.18		286,386	282,154	242.7	42.3	396.7	39.6
2006	\$1.18		296,078	293,147	250.9	42.2	415.6	37.8
2007	\$2.00	12/4/06	354,888	351,374	231.1	37.5	435.0	36.1
2008	\$2.00		397,172	388,870	201.3	31.8	520.2	45.9
2009	\$2.00		371,477	364,193	185.7	28.6	546.6	43.7
2010	\$2.00		327,382	322,544	163.7	24.8	627.4	48.0
2011	\$2.00		328,721	321,848	172.9	27.1	645.9	46.6
2012	\$2.00		322,217	319,027	162.1	25.0	649.2	46.4
2013	\$2.00		316,112	312,982	159.6	24.4	660.0	45.6
2014	\$2.00		304,872	298,029	152.4*	23.0	662.2	45.5

Note: All figures are for fiscal year ending June 30th. The notation NA means not available. Prices shown for 1991 onward include generic brands.

***Also Note:** Native American cigarette sales were an additional 42,378,433 packs.

Arkansas
Historical Cigarette Tax Data for the State of Arkansas Since 1955
First Cigarette Tax Enacted in 1925

Year	Rate (Cents)	Date Changed	Gross State Cigarette Taxes (in Thousands of Dollars)	Net State Cigarette Tax Collections (in Thousands of Dollars)	State Tax- Paid Cigarette Sales (Millions of Packs)	Per Capita Sales (Packs)	Average Retail Price	State & Federal Cigarette Taxes as a Percentage of Retail Price
1955	6		6,861	6,499	114.3	65.2	25.7	54.5
1956	6		7,914	7,375	133.0	75.9	26.5	52.8
1957	6		7,788	7,298	131.4	74.4	26.6	52.6
1958	6		7,909	7,450	133.5	74.4	26.7	52.4
1959	6		8,733	8,269	147.9	83.4	26.7	52.4
1960	6		9,437	8,836	158.7	89.2	27.2	51.5
1961	6		10,029	9,428	168.3	94.1	27.0	51.9
1962	6		10,745	10,117	178.3	99.2	27.2	51.5
1963	6		11,314	10,635	188.6	103.4	27.0	51.9
1964	6		11,437	10,751	190.6	102.6	27.3	51.3
1965	8	3/5/65	12,786	12,018	194.0	100.3	27.2	51.5
1966	8		15,503	14,573	193.8	98.9	30.3	52.8
1967	8		16,086	15,120	201.1	102.9	30.4	52.6
1968	8		16,367	15,385	204.6	51.8	30.9	51.8
1969	12.25	4/21/69	17,577	16,740	204.4	102.9	30.9	51.8
1970	12.25		24,494	23,563	200.0	100.3	36.7	55.2
1971	17.75	3/22/71	27,439	26,396	200.5	104.1	38.8	53.5
1972	17.75		35,848	34,368	202.0	103.9	44.1	58.4
1973	17.75		37,918	36,477	213.6	108.0	45.1	57.1
1974	17.75		39,654	38,148	223.4	109.7	45.5	56.6
1975	17.75		42,028	40,431	236.8	114.8	48.6	53.0
1976	17.75		44,721	43,022	252.0	119.1	50.9	50.6
1977	17.75		45,878	44,135	258.5	122.6	52.6	49.0
1978	17.75		48,464	46,541	273.0	127.3	56.5	45.6
1979	17.75		49,073	47,208	276.5	126.5	58.4	44.1
1980	17.75		50,989	49,051	287.3	131.8	61.5	41.9
1981	17.75		52,216	50,232	294.2	128.7	64.7	39.8
1982	17.75		51,931	49,958	292.6	127.4	72.1	35.7
1983	21	3/18/83	54,617	52,541	293.2	128.0	82.0	31.4
1984	21		60,611	58,308	289.3	123.1	93.6	39.5
1985	21		62,734	60,153	299.1	125.8	98.5	37.6
1986	21		62,156	59,788	297.7	126.0	103.6	35.7
1987	21		61,659	59,401	293.6	122.3	113.0	32.7
1988	21		61,768	59,776	294.4	121.5	119.9	30.9
1989	21		60,170	58,403	288.1	118.3	127.7	29.0
1990	21		57,859	55,661	275.5	113.1	141.2	26.2
1991	21		57,851	55,652	275.4	116.8	146.5	25.3
1992	22	7/1/91	65,362	60,020	297.1	126.0	177.3	23.7
1993	34.5	2/1/93	72,197	69,455	268.4	113.8	179.9	23.3
1994	31.5	7/1/93	81,346	78,256	258.2	108.8	168.1	33.0
1995	31.5		86,743	83,447	275.4	113.0	167.3	33.2
1996	31.5		85,979	82,712	272.9	110.7	167.1	33.2
1997	31.5		85,953	82,687	272.9	108.7	181.3	30.6
1998	31.5		86,594	83,300	274.9	109.5	187.3	29.6
1999	31.5		83,303	81,478	264.4	104.8	206.9	26.8
2000	31.5		82,409	79,282	261.6	99.4	279.3	19.9
2001	31.5		85,620	82,485	271.8	101.7	294.4	22.2
2002	34.0	7/1/01	79,847	76,812	234.8	87.2	330.0	19.8
2003	59.0	6/1/03	86,736	83,521	246.6	91.6	352.2	30.9
2004	59.0		131,000	128,059	219.6	79.8	359.6	27.3
2005	59.0		129,860	127,017	225.8	82.1	353.5	27.7
2006	59.0		133,418	128,533	226.1	81.4	353.0	27.8
2007	59.0		127,394	122,068	220.4	78.4	371.4	26.4
2008	59.0		128,865	125,680	218.4	77.0	382.2	25.6
2009	\$1.15	3/1/09	148,826	144,561	207.3	72.6	393.0	24.9
2010	\$1.15		206,312	199,497	182.8	63.2	528.8	40.8
2011	\$1.15		200,418	194,406	178.3	61.1	545.4	39.6
2012	\$1.15		199,655	193,665	177.7	60.5	555.1	38.9
2013	\$1.15		190,245	184,538	169.6	57.5	548.5	39.4
2014	\$1.15		179,735	175,271	160.9	54.4	552.1	39.1

Note: All figures are for fiscal year ending June 30. The notation NA means not available. Prices shown for 1991 onward include generic brands.

California
Historical Cigarette Tax Data for the State of California Since 1955
First Cigarette Tax Enacted in 1959

Year	Rate (Cents)	Date Changed	Gross State Cigarette Taxes (in Thousands of Dollars)	Net State Cigarette Tax Collections (in Thousands of Dollars)	State Tax- Paid Cigarette Sales (Millions of Packs)	Per Capita Sales (Packs)	Average Retail Price	State & Federal Cigarette Taxes as a Percentage of Retail Price
1955	—						19.6	40.8
1956	—						19.8	40.4
1957	—						20.9	38.3
1958	—						21.8	36.7
1959	—						21.9	36.5
1960	3	7/1/59	65,157	64,390	2,177.0	142.0	25.4	43.3
1961	3		67,720	66,370	2,257.3	142.4	25.2	43.6
1962	3		69,593	68,203	2,319.8	141.5	25.0	44.0
1963	3		72,274	70,829	2,409.1	142.0	25.3	43.5
1964	3		72,989	71,530	2,433.0	138.3	25.5	43.1
1965	3		75,946	74,426	2,531.5	140.0	25.3	43.5
1966	3		76,369	74,840	2,545.6	136.8	25.5	43.1
1967	3		77,056	75,513	2,568.5	135.8	26.0	42.3
1968	7	8/1/67						
	10	10/1/67	209,759	207,895	2,380.2	124.3	35.4	50.8
1969	10		239,124	237,089	2,391.2	123.9	36.6	49.2
1970	10		239,111	237,078	2,391.1	123.0	38.8	46.4
1971	10		241,878	239,820	2,418.8	121.0	39.7	45.3
1972	10		249,849	247,721	2,498.5	123.5	39.9	45.1
1973	10		254,630	252,463	2,546.3	124.4	39.9	45.1
1974	10		261,029	258,807	2,610.3	126.7	41.9	43.0
1975	10		265,698	263,436	2,657.0	127.1	45.0	40.0
1976	10		271,234	268,925	2,712.3	128.0	48.3	37.3
1977	10		272,021	269,706	2,720.2	126.4	49.0	36.7
1978	10		276,202	273,849	2,762.0	126.1	58.7	30.7
1979	10		271,823	269,506	2,718.2	121.9	60.1	30.0
1980	10		272,774	270,447	2,727.7	120.2	62.1	29.0
1981	10		280,626	278,234	2,806.3	118.6	66.4	27.1
1982	10		279,205	276,821	2,792.0	115.4	72.8	24.7
1983	10		273,943	271,608	2,739.4	110.8	84.9	21.2
1984	10		265,535	263,262	2,655.3	104.8	94.9	27.4
1985	10		265,403	263,133	2,654.0	102.8	98.0	26.5
1986	10		261,213	258,975	2,612.1	99.7	104.4	24.9
1987	10		256,877	254,675	2,568.8	97.5	103.9	25.0
1988	10		251,614	249,414	2,516.1	90.1	117.4	22.1
1989	35	1/1/89	503,985	499,449	2,352.5	82.4	126.4	20.6
1990	35		777,806	777,215	2,222.3	77.8	163.8	31.1
1991	35		729,532	722,213	2,084.4	68.7	186.8	27.3
1992	35		717,362	711,276	2,049.6	67.5	201.9	27.2
1993	35		673,194	667,479	1,923.4	63.4	205.1	26.8
1994	37	1/1/94	653,545	647,993	1,812.2	58.6	190.3	31.0
1995	37		662,551	656,923	1,790.7	56.4	195.1	31.3
1996	37		644,499	639,030	1,741.9	54.5	197.9	30.8
1997	37		634,973	629,579	1,716.1	53.8	200.3	30.5
1998	37		617,309	612,066	1,668.4	52.3	207.8	29.4
1999	87	1/1/99	849,117	841,911	1,523.0	47.2	224.9	40.3
2000	87		1,176,859	1,167,498	1,352.7	41.6	351.2	31.6
2001	87		1,120,194	1,110,692	1,287.6	38.0	365.5	33.1
2002	87		1,074,322	1,065,192	1,234.8	35.8	397.7	30.4
2003	87		1,040,616	1,032,275	1,196.1	34.7	408.1	30.9
2004	87		1,030,057	1,021,302	1,184.0	33.3	394.7	31.9
2005	87		1,032,870	1,024,091	1,187.2	33.1	384.1	32.8
2006	87		1,035,290	1,026,495	1,190.0	32.9	395.3	31.9
2007	87		1,007,354	998,796	1,157.9	31.8	395.0	31.9
2008	87		963,072	954,888	1,107.0	30.3	419.7	30.0
2009	87		920,204	912,247	1,057.1	28.8	429.2	29.4
2010	87		845,929	838,739	971.9	26.3	508.7	37.0
2011	87		843,072	835,906	968.5	26.0	537.4	35.0
2012	87		827,497	820,306	951.0	25.2	539.5	34.8
2013	87		788,754	782,049	906.6	23.9	540.0	34.8
2014	87		757,513	751,496	870.7	22.7	551.0	34.1

Note: All figures are for fiscal year ending June 30. Prices shown for 1991 onward include generic brands.

Colorado
Historical Cigarette Tax Data for the State of Colorado Since 1955
First Cigarette Tax Enacted in 1964

Year	Rate (Cents)	Date Changed	Gross State Cigarette Taxes (in Thousands of Dollars)	Net State Cigarette Tax Collections (in Thousands of Dollars)	State Tax- Paid Cigarette Sales (Millions of Packs)	Per Capita Sales (Packs)	Average Retail Price	State & Federal Cigarette Taxes as a Percentage of Retail Price
1955	—						18.2	44.0
1956	—						19.4	41.2
1957	—						19.6	40.8
1958	—						20.8	38.5
1959	—						20.4	39.2
1960	—						21.5	37.2
1961	—						20.9	38.3
1962	—						21.2	37.7
1963	—						21.5	37.2
1964	—						21.2	37.7
1965	3	7/1/64						
	5	6/1/65	8,342	7,587	258.5	131.5	24.7	44.5
1966	5		12,128	11,400	242.6	123.2	27.1	48.0
1967	5		12,208	11,475	244.2	123.5	28.2	46.1
1968	5		12,478	11,729	249.6	126.4	28.1	46.3
1969	5		12,729	11,965	254.6	124.6	28.3	45.9
1970	5		13,101	12,315	262.0	124.8	29.4	44.2
1971	5		13,967	13,129	279.3	125.5	31.1	41.8
1972	5		15,328	14,408	306.6	134.3	31.2	41.7
1973	5		16,255	15,280	325.1	137.9	32.7	39.8
1974	10	7/1/73	32,364	31,069	323.6	132.8	38.1	47.2
1975	10		32,710	31,402	327.1	131.0	41.7	43.2
1976	10		33,914	32,558	340.1	134.2	44.8	40.2
1977	10		34,098	32,734	341.0	132.0	44.7	40.3
1978	15	7/1/77	50,757	48,726	338.4	129.2	57.4	40.1
1979	10	7/1/78	35,108	33,704	351.1	131.5	52.8	34.1
1980	10		36,311	34,859	363.1	131.0	54.6	33.0
1981	10		38,656	37,110	386.6	133.8	58.1	31.0
1982	10		38,705	37,157	387.1	130.5	61.4	29.3
1983	10		38,157	36,631	381.6	125.3	73.3	24.6
1984	15	11/1/83	49,528	47,546	381.1	119.7	83.4	37.2
1985	15		54,369	52,194	362.5	112.4	93.1	33.3
1986	15		53,052	50,929	353.7	109.9	95.1	32.6
1987	20	7/1/86	66,973	64,294	334.9	102.4	108.6	33.2
1988	20		63,321	60,788	316.6	94.6	116.0	31.0
1989	20		59,822	57,429	299.1	88.8	130.8	27.5
1990	20		58,895	56,539	294.5	87.4	149.3	24.1
1991	20		59,892	57,496	299.4	90.2	152.6	23.6
1992	20		58,654	56,308	293.3	88.3	157.5	25.4
1993	20		58,865	56,510	294.3	88.6	168.2	23.8
1994	20		60,025	57,624	300.1	89.1	153.2	28.7
1995	20		61,736	59,267	308.7	85.4	164.2	26.8
1996	20		61,731	59,262	308.7	83.1	169.6	25.9
1997	20		62,140	59,830	310.7	81.3	174.4	25.2
1998	20		62,048	59,566	310.5	81.2	185.8	23.7
1999	20		61,883	59,503	309.9	79.6	204.2	21.5
2000	20		60,818	58,386	304.1	73.0	281.3	15.6
2001	20		60,567	58,145	302.9	70.4	293.3	18.4
2002	20		58,818	56,177	292.6	66.2	306.1	17.6
2003	20		56,330	54,077	281.7	63.8	326.4	18.1
2004	20		55,255	53,521	276.2	60.7	321.4	18.4
2005	84	1/1/05	116,600	114,997	266.4	57.9	342.9	17.2
2006	84		208,072	206,112	247.8	53.1	403.6	30.5
2007	84		204,048	202,089	242.9	51.1	402.5	30.6
2008	84		197,765	195,867	235.4	48.4	421.3	29.2
2009	84		191,018	189,185	227.4	46.0	420.3	29.3
2010	84		176,558	174,863	208.2	41.4	507.8	36.4
2011	84		171,531	169,876	204.4	40.6	509.7	36.3
2012	84		174,468	172,806	207.7	40.6	521.6	35.5
2013	84		167,059	165,468	198.9	38.3	529.9	34.9
2014	84		162,219	160,674	193.1	36.7	541.5	34.2

Note: All figures are for fiscal year ending June 30. Prices shown for 1991 onward include generic brands.

Connecticut
Historical Cigarette Tax Data for the State of Connecticut Since 1955
First Cigarette Tax Enacted in 1935

Year	Rate (Cents)	Date Changed	Gross State Cigarette Taxes (in Thousands of Dollars)	Net State Cigarette Tax Collections (in Thousands of Dollars)	State Tax- Paid Cigarette Sales (Millions of Packs)	Per Capita Sales (Packs)	Average Retail Price	State & Federal Cigarette Taxes as a Percentage of Retail Price
1955	3		8,853	8,455	295.1	135.4	22.4	49.1
1956	4	2/1/56	10,852	10,133	312.1	141.9	22.5	48.9
1957	3	11/1/56	10,660	10,059	324.3	144.3	24.4	49.2
1958	3		10,047	9,595	334.9	145.7	24.2	45.5
1959	3		10,756	10,239	358.5	149.2	24.1	45.6
1960	3		11,505	10,942	383.5	153.7	24.3	45.3
1961	3		12,680	12,124	408.0	160.1	24.1	45.6
1962	5	7/1/61	19,723	19,114	398.1	152.3	26.6	48.9
1963	5		20,575	19,943	405.8	156.2	26.8	48.5
1964	6	7/1/63	22,989	22,369	382.6	143.5	27.8	50.4
1965	6		24,953	24,287	406.7	147.0	28.1	49.8
1966	8	7/1/65	32,786	32,049	409.3	144.5	30.1	53.2
1967	8		33,497	32,744	418.7	145.6	31.1	51.4
1968	8		33,504	32,751	418.8	143.2	31.3	51.1
1969	8		35,335	34,571	428.8	144.7	32.2	49.7
1970	16	7/1/69	57,913	57,264	360.1	120.0	42.2	56.9
1971	16		57,202	56,558	357.5	117.6	45.5	52.7
1972	21	8/23/71	69,983	69,281	341.5	110.8	51.3	56.5
1973	21		70,720	70,014	336.8	109.3	50.6	57.3
1974	21		72,582	71,782	345.6	112.4	52.5	55.2
1975	21		71,458	70,745	340.3	110.2	54.5	53.2
1976	21		73,701	72,964	351.0	113.4	57.6	50.4
1977	21		76,803	76,035	365.7	117.3	58.4	49.7
1978	21		76,700	75,419	365.2	117.5	61.7	47.0
1979	21		76,544	75,778	363.9	117.4	64.4	45.0
1980	21		77,161	76,390	367.4	118.0	67.0	43.3
1981	21		75,961	75,203	361.7	116.4	80.1	36.2
1982	21		75,483	74,730	359.4	114.7	85.6	33.9
1983	21		75,564	74,812	359.8	114.1	95.6	30.3
1984	26	8/1/83	90,454	89,552	352.4	112.5	113.5	37.0
1985	26		90,922	90,013	349.8	111.0	118.6	35.4
1986	26		89,483	88,588	344.2	108.5	118.5	35.4
1987	26		90,031	89,134	346.3	109.0	122.7	34.2
1988	26		88,352	87,472	339.8	104.8	129.7	32.4
1989	40	4/1/89	97,623	96,647	328.4	100.6	142.0	29.6
1990	40		119,516	118,320	298.7	91.5	171.2	31.4
1991	40		114,506	113,361	286.2	86.7	175.6	31.9
1992	45	10/1/91	120,786	119,579	275.9	83.5	193.5	33.6
1993	45		117,495	116,320	261.1	79.1	202.3	32.1
1994	47	7/1/93	119,272	118,080	253.7	76.6	205.6	34.5
1995	50	7/1/94	129,752	128,242	259.5	79.3	205.4	36.0
1996	50		124,389	123,588	248.8	76.0	206.3	35.9
1997	50		123,590	122,354	248.4	75.9	208.5	35.5
1998	50		123,618	120,617	247.2	75.5	217.9	34.0
1999	50		120,025	118,764	239.9	73.4	236.5	31.3
2000	50		117,215	115,057	234.4	71.4	312.3	23.7
2001	50		117,001	115,057	234.0	68.7	319.2	26.3
2002	\$1.11	4/3/02	151,324	149,811	227.4	66.4	354.5	23.7
2003	\$1.51	3/15/03	251,978	248,641	204.4	59.7	431.8	34.7
2004	\$1.51		279,555	276,214	185.1	53.1	468.4	40.6
2005	\$1.51		270,188	254,089	179.8	51.1	470.8	40.4
2006	\$1.51		269,670	267,541	178.6	50.9	473.3	40.1
2007	\$1.51		264,020	254,242	176.9	50.5	467.0	40.7
2008	\$2.00	7/1/07	331,971	329,500	166.0	47.4	535.8	44.6
2009	\$2.00		321,569	308,460	160.7	45.9	558.4	42.8
2010	\$3.00	10/1/09	382,088	380,187	143.7	40.8	747.4	53.7
2011	\$3.00		389,770	387,821	129.7	36.3	754.8	53.1
2012	\$3.40	7/1/11	410,490	408,272	120.1	33.5	800.5	55.1
2013	\$3.40		382,919	363,358	112.6	31.4	832.9	52.9
2014	\$3.40		367,577	364,551	108.1	30.1	821.4	53.7

Note: All figures are for fiscal year ending June 30. The notation NA means not available. Prices shown for 1991 onward include generic brands.

Delaware
Historical Cigarette Tax Data for the State of Delaware Since 1955
First Cigarette Tax Enacted in 1949

Year	Rate (Cents)	Date Changed	Gross State Cigarette Taxes (in Thousands of Dollars)	Net State Cigarette Tax Collections (in Thousands of Dollars)	State Tax- Paid Cigarette Sales (Millions of Packs)	Per Capita Sales (Packs)	Average Retail Price	State & Federal Cigarette Taxes as a Percentage of Retail Price
1955	3		1,521	1,445	50.7	137.4	21.9	50.2
1956	3		1,632	1,550	54.4	139.8	22.5	48.9
1957	3		1,694	1,609	56.5	139.9	22.7	48.5
1958	3		1,788	1,699	59.6	141.9	23.7	46.4
1959	3		1,955	1,857	65.2	152.3	24.8	44.4
1960	3		2,107	2,002	70.2	159.9	24.5	44.9
1961	3		2,320	2,204	77.3	172.2	24.6	44.7
1962	5	11/1/61	3,427	3,308	80.5	175.8	27.2	47.8
1963	5		3,888	3,772	77.8	165.8	26.8	48.5
1964	5		4,067	3,936	81.3	170.9	27.1	48.0
1965	5		4,192	3,983	83.8	170.8	27.2	47.8
1966	7	8/1/65	5,552	5,355	81.5	161.3	31.0	48.4
1967	7		5,667	5,469	81.0	158.2	30.7	48.9
1968	7		6,034	5,823	86.2	164.8	32.0	46.9
1969	7		6,560	6,330	93.7	175.5	32.2	46.6
1970	11	7/1/69	9,328	9,006	83.7	155.0	39.0	48.7
1971	11		9,805	9,462	88.6	161.1	41.3	46.0
1972	14	8/1/71	11,983	11,711	87.2	156.3	44.7	49.2
1973	14		12,236	11,974	87.4	154.7	44.0	50.0
1974	14		12,206	11,945	87.2	151.3	44.2	49.8
1975	14		11,847	11,593	84.6	147.6	45.9	47.9
1976	14		12,409	12,143	88.6	153.0	50.1	43.9
1977	14		12,493	12,224	89.2	153.3	51.7	42.6
1978	14		12,672	12,401	90.5	155.5	58.7	37.5
1979	14		12,260	11,997	87.6	150.2	60.0	36.7
1980	14		12,261	11,999	87.6	150.5	62.7	35.1
1981	14		12,714	12,441	90.8	152.6	66.0	33.3
1982	14		12,904	12,628	92.2	154.1	74.1	29.7
1983	14		12,605	12,336	90.0	149.6	82.0	26.8
1984	14		12,278	12,015	87.6	144.0	91.1	32.9
1985	14		12,518	12,251	88.9	144.5	98.7	30.4
1986	14		12,569	12,300	88.4	142.4	105.2	28.5
1987	14		12,442	12,172	87.6	141.0	111.4	26.9
1988	14		12,472	12,206	88.1	137.1	119.3	25.1
1989	14		12,115	11,856	86.1	131.7	124.0	24.2
1990	14		11,701	11,451	83.2	127.2	140.0	21.4
1991	24	1/1/91	17,463	16,959	79.9	118.8	143.2	27.8
1992	24		19,489	19,166	80.7	120.0	174.7	25.1
1993	24		20,004	19,772	83.3	123.8	187.9	23.4
1994	24		20,704	20,469	86.2	126.1	152.5	31.5
1995	24		21,475	21,228	89.4	127.2	160.7	29.9
1996	24		21,924	21,733	91.4	128.3	169.1	28.4
1997	24		21,610	21,340	90.0	124.1	171.9	27.9
1998	24		23,096	22,714	96.3	132.8	179.2	26.8
1999	24		24,551	24,350	102.2	139.5	198.3	24.2
2000	24		25,957	25,786	108.1	140.7	276.2	17.4
2001	24		26,588	26,358	110.8	141.4	288.7	20.1
2002	24		27,218	26,938	113.4	142.4	317.1	18.3
2003	24		35,223	34,816	146.7	184.2	323.0	19.5
2004	55	8/1/03	72,607	71,389	143.9	176.0	353.2	26.6
2005	55		82,412	81,180	148.4	178.8	341.1	27.6
2006	55		86,091	84,726	154.9	183.6	348.4	27.0
2007	55		88,006	86,488	158.1	185.2	356.0	26.4
2008	\$1.15	8/1/07	118,709	116,902	115.3	133.3	423.9	36.3
2009	\$1.15		125,387	123,039	107.2	122.8	421.5	36.5
2010	\$1.60	8/1/09	128,799	128,547	84.1	95.0	535.1	48.8
2011	\$1.60		125,650	125,476	78.7	87.6	557.7	46.8
2012	\$1.60		122,962	122,889	77.0	84.9	562.1	46.4
2013	\$1.60		112,948	111,854	70.7	77.1	583.3	44.7
2014	\$1.60		105,258	111,090	65.9	71.2	580.0	45.0

Note: All figures are for fiscal year ending June 30. The notation NA means not available. Prices shown for 1991 onward include generic brands.

District of Columbia
Historical Cigarette Tax Data for the District of Columbia Since 1955
First Cigarette Tax Enacted in 1949

Year	Rate (Cents)	Date Changed	Gross State Cigarette Taxes (in Thousands of Dollars)	Net State Cigarette Tax Collections (in Thousands of Dollars)	State Tax- Paid Cigarette Sales (Millions of Packs)	Per Capita Sales (Packs)	Average Retail Price	State & Federal Cigarette Taxes as a Percentage of Retail Price
1955	2	7/1/54	2,465	2,219	114.5	139.1	20.8	48.1
1956	2		2,162	2,034	108.1	132.3	21.4	46.7
1957	2		2,190	2,059	109.5	141.7	21.5	46.5
1958	2		2,259	2,124	113.0	145.6	22.8	43.9
1959	2		2,660	2,499	133.0	173.2	22.7	44.1
1960	2		2,865	2,692	143.2	186.7	22.2	45.1
1961	2		3,279	3,081	163.9	215.1	23.3	42.9
1962	2		3,596	3,379	179.8	236.3	23.5	42.6
1963	2		3,863	3,630	193.1	246.4	23.4	42.7
1964	2		3,755	3,529	187.8	235.3	23.9	41.8
1965	2		3,984	3,743	199.2	246.5	24.1	41.5
1966	2		4,739	4,455	237.0	295.9	24.1	41.5
1967	3	11/1/66	5,327	5,004	201.8	249.8	26.6	41.4
1968	3		5,443	5,111	181.4	224.3	26.7	41.2
1969	3		5,150	4,841	171.7	212.2	27.2	40.4
1970	4	12/1/69	5,801	5,458	159.9	200.4	28.5	38.6
1971	4		6,416	6,016	160.4	213.0	32.6	36.8
1972	4		6,532	6,140	163.5	220.6	33.7	35.6
1973	6	12/1/72	8,022	7,532	156.6	209.4	34.5	34.8
1974	6		8,165	7,838	136.3	182.7	36.0	38.9
1975	6		7,640	7,334	127.6	176.5	39.4	35.5
1976	10	12/1/75	10,137	9,836	120.1	167.7	47.8	29.3
1977	13	7/1/76	12,669	12,419	96.0	136.7	51.9	40.5
1978	13		11,640	11,406	89.9	130.3	59.8	35.1
1979	13		11,201	10,976	86.6	128.5	59.3	35.4
1980	13		11,007	10,785	85.1	129.7	65.6	32.0
1981	13		10,873	10,654	84.1	131.9	69.0	30.4
1982	13		10,782	10,565	83.3	132.0	74.8	28.1
1983	13		10,260	10,192	78.6	124.5	86.3	24.3
1984	13		9,987	9,802	77.0	124.6	98.5	29.4
1985	13		9,874	9,619	75.5	122.1	100.4	28.9
1986	13		9,500	9,299	73.1	117.2	109.3	26.5
1987	17	4/1/87	9,595	9,438	68.2	113.0	112.5	25.8
1988	17		10,930	9,144	65.7	105.4	119.0	27.7
1989	17		10,717	8,356	63.1	101.1	135.9	24.3
1990	17		8,916	8,738	52.4	84.1	145.7	22.6
1991	30	7/1/91	8,439	8,067	49.6	82.2	150.8	21.9
1992	50	6/1/92	14,272	14,101	49.9	82.6	187.4	26.7
1993	50		20,611	20,006	41.1	68.0	212.1	33.0
1994	65	7/1/93	21,412	20,984	32.3	54.1	213.1	41.8
1995	65		21,623	21,191	33.3	57.9	221.9	40.1
1996	65		20,596	20,185	31.7	56.0	233.2	38.2
1997	65		19,199	18,797	29.5	54.3	230.4	38.6
1998	65		17,952	17,504	27.6	50.9	236.5	37.6
1999	65		17,420	17,220	26.8	50.8	253.3	35.1
2000	65		17,049	17,049	26.2	50.2	324.0	27.5
2001	65		16,329	16,329	25.1	43.9	355.4	27.9
2002	65		16,464	16,285	25.4	44.4	371.4	26.7
2003	\$1.00	1/1/03	20,488	20,283	26.1	45.6	381.1	27.3
2004	\$1.00		21,633	21,419	21.6	38.4	410.4	33.9
2005	\$1.00		20,674	20,269	20.7	37.3	419.7	33.1
2006	\$1.00		23,218	22,754	23.2	42.2	425.6	32.7
2007	\$1.00		22,167	21,732	22.2	38.1	423.5	32.8
2008	\$1.00		22,865	22,417	22.8	38.1	430.0	32.3
2009	\$2.00	10/1/08	33,245	32,916	19.8	33.4	509.6	46.9
2010	\$2.50	10/1/09	32,259	31,626	13.9	23.1	668.8	52.2
2011	\$2.50		36,360	36,270	14.5	24.2	713.0	49.2
2012	\$2.86	10/1/11	34,148	33,465	12.4	20.0	711.3	49.3
2013	\$2.86		34,304	33,632	11.8	18.6	736.6	52.5
2014	\$2.86		30,467	29,870	10.4	16.2	739.0	52.4

Note: All figures are for fiscal year ending June 30. The notation NA means not available. Prices shown for 1991 onward include generic brands.

*DC eliminated its sales tax on cigarettes but makes an adjustment for this at the wholesale level.

Florida
Historical Cigarette Tax Data for the State of Florida Since 1955
First Cigarette Tax Enacted in 1943

Year	Rate (Cents)	Date Changed	Gross State Cigarette Taxes (in Thousands of Dollars)	Net State Cigarette Tax Collections (in Thousands of Dollars)	State Tax- Paid Cigarette Sales (Millions of Packs)	Per Capita Sales (Packs)	Average Retail Price	State & Federal Cigarette Taxes as a Percentage of Retail Price
1955	5		21,081	20,238	421.6	124.8	23.9	54.4
1956	5		22,663	21,756	453.3	127.0	24.5	53.1
1957	5		25,648	24,622	513.0	130.2	24.6	52.9
1958	5		27,966	26,633	559.3	131.8	26.4	49.2
1959	5		30,666	29,133	613.3	134.2	26.3	49.4
1960	5		33,267	31,604	665.3	138.9	25.8	50.4
1961	5		35,277	33,514	705.6	141.1	25.7	50.6
1962	5		36,642	34,810	732.8	140.3	26.6	48.9
1963	5		37,527	35,650	750.5	137.5	26.3	49.4
1964	8	7/1/63	56,611	54,428	709.1	125.5	29.7	53.9
1965	8		59,843	57,536	748.0	131.1	29.7	53.9
1966	8		60,964	58,619	762.1	131.3	30.0	53.3
1967	8		63,113	60,696	788.9	132.8	30.2	53.0
1968	15	4/1/68	73,735	71,325	775.1	129.3	32.0	50.0
1969	15		111,822	109,348	745.5	121.2	41.3	55.7
1970	15		117,819	115,224	785.5	123.6	43.5	52.9
1971	15		126,319	123,557	842.1	123.0	43.8	52.5
1972	17	7/1/71	151,859	148,958	887.5	126.0	46.8	53.4
1973	17		163,632	160,499	962.5	132.6	47.4	52.7
1974	17		177,469	174,086	1,043.9	136.0	48.1	52.0
1975	17		181,452	177,988	1,067.4	131.9	51.7	48.4
1976	17		185,059	181,518	1,088.6	130.3	55.9	44.7
1977	17		190,607	187,039	1,121.2	133.1	55.9	44.7
1978	21	7/1/77	236,587	232,918	1,127.7	133.4	66.3	43.7
1979	21		244,444	239,561	1,164.0	135.4	66.5	43.6
1980	21		258,648	253,475	1,231.7	139.0	69.8	41.6
1981	21		271,618	266,186	1,293.4	132.8	72.8	39.8
1982	21		281,771	276,135	1,341.8	131.8	79.0	36.7
1983	21		278,995	273,415	1,328.5	127.6	90.5	32.0
1984	21		283,263	277,610	1,348.9	124.7	99.3	37.3
1985	21		291,172	285,364	1,387.0	124.2	104.2	35.5
1986	21		295,578	289,692	1,407.5	124.7	113.8	32.5
1987	24	7/1/86	351,728	344,693	1,430.6	125.1	120.8	33.1
1988	24		350,160	343,156	1,453.1	119.5	130.5	30.7
1989	24		341,991	335,151	1,423.1	113.8	139.8	28.6
1990	24		330,390	323,782	1,376.6	110.1	150.1	26.5
1991	33.9	7/1/90	443,173	436,906	1,297.5	98.2	174.8	28.5
1992	33.9		430,165	424,082	1,268.1	95.9	187.0	28.8
1993	33.9		427,857	419,300	1,279.2	96.8	193.7	27.8
1994	33.9		428,232	422,200	1,263.1	93.6	171.6	33.7
1995	33.9		447,593	441,258	1,320.3	95.4	173.3	33.4
1996	33.9		439,058	430,811	1,295.2	91.8	179.8	32.2
1997	33.9		454,117	444,155	1,339.6	93.0	182.7	31.7
1998	33.9		447,714	437,514	1,320.7	91.7	191.8	30.2
1999	33.9		438,241	428,544	1,292.7	88.2	215.6	26.9
2000	33.9		426,269	418,394	1,256.9	82.5	286.3	20.2
2001	33.9		425,732	419,705	1,255.8	78.6	302.3	22.5
2002	33.9		432,429	426,299	1,277.3	77.9	332.4	20.4
2003	33.9		426,546	420,507	1,258.2	76.7	339.1	21.5
2004	33.9		427,986	421,914	1,262.5	74.2	331.2	22.0
2005	33.9		443,845	437,547	1,309.5	75.3	324.7	22.5
2006	33.9		432,823	426,680	1,279.6	71.9	343.3	21.2
2007	33.9		428,877	422,777	1,265.1	69.9	343.5	21.2
2008	33.9		410,913	405,061	1,238.5	67.9	360.6	20.2
2009	33.9		426,711	420,641	1,293.1*	70.5	356.6	20.4
2010	\$1.339	7/1/09	1,242,236	1,237,742	927.7	50.0	547.5	42.9
2011	\$1.339		1,250,817	1,246,283	934.1	49.7	552.7	42.5
2012	\$1.339		1,171,575	1,143,091	875.0	45.9	551.9	42.6
2013	\$1.339		1,146,480	1,124,152	856.3	44.3	554.9	42.3
2014**	\$1.339		1,109,443	1,083,274	828.6	42.4	557.2	42.2

Note: All figures are for fiscal year ending June 30. The notation NA means not available. Prices shown for 1991 onward include generic brands.

*Without tribal sales this figure would be 1,258.7 (millions of packs). Tribal sales to be phased out by 2010.

**2014 tax-paid sales estimated from revenues.

Georgia
Historical Cigarette Tax Data for the State of Georgia Since 1955
First Cigarette Tax Enacted in 1923

Year	Rate (Cents)	Date Changed	Gross State Cigarette Taxes (in Thousands of Dollars)	Net State Cigarette Tax Collections (in Thousands of Dollars)	State Tax- Paid Cigarette Sales (Millions of Packs)	Per Capita Sales (Packs)	Average Retail Price	State & Federal Cigarette Taxes as a Percentage of Retail Price
1955	3		10,097	9,249	323.3	92.0	23.0	47.8
1956	5	7/1/55	15,081	14,369	301.6	84.6	25.3	51.4
1957	5		16,327	15,570	326.5	86.8	25.9	50.2
1958	5		16,659	15,886	333.2	87.0	26.5	49.1
1959	5		17,635	16,923	352.7	91.3	26.7	48.7
1960	5		19,752	19,338	395.0	101.2	27.2	47.8
1961	5		21,219	20,771	424.4	107.5	26.7	48.7
1962	5		21,163	20,655	423.3	106.2	27.3	47.6
1963	5		22,196	21,530	443.9	108.3	26.9	48.3
1964	8	3/1/64	27,239	26,433	445.5	107.6	27.5	47.3
1965	8		35,539	34,473	444.2	103.5	30.9	51.8
1966	8		36,551	35,455	456.9	104.8	30.6	52.3
1967	8		38,052	36,910	475.7	106.7	31.5	50.8
1968	8		37,873	36,737	473.4	105.0	33.3	48.0
1969	8		39,683	38,492	496.0	108.6	34.2	46.8
1970	8		40,789	39,566	509.9	109.9	34.3	46.6
1971	12	4/1/71	49,778	48,315	532.3	115.7	35.8	44.7
1972	12		65,455	63,493	545.5	117.0	40.9	48.9
1973	12		67,861	65,825	565.5	119.8	42.4	47.2
1974	12		71,031	68,804	591.9	123.7	42.4	47.2
1975	12		72,018	69,862	600.1	122.9	44.5	44.9
1976	12		74,435	72,202	620.3	125.9	47.9	41.8
1977	12		75,841	73,566	635.6	127.9	49.5	40.4
1978	12		78,514	76,159	659.3	130.6	54.7	36.6
1979	12		79,159	76,785	665.8	131.0	56.6	35.3
1980	12		81,529	79,083	685.6	134.0	59.3	33.7
1981	12		85,550	82,983	719.8	131.7	62.6	31.9
1982	12		86,890	84,284	731.4	131.2	67.8	29.5
1983	12		86,121	83,537	725.1	128.6	78.9	25.3
1984	12		86,490	83,895	729.7	126.3	86.8	32.3
1985	12		90,153	87,448	758.7	128.8	90.7	30.9
1986	12		91,320	88,580	770.2	129.0	100.1	28.0
1987	12		91,905	89,148	774.8	129.3	103.9	27.0
1988	12		92,494	89,719	781.3	124.1	109.2	25.6
1989	12		89,778	87,084	754.1	117.1	122.4	22.9
1990	12		86,697	84,095	732.9	113.8	132.3	21.1
1991	12		85,503	82,938	722.2	109.6	138.2	20.3
1992	12		85,101	82,548	719.2	109.2	159.5	20.1
1993	12		86,596	82,843	719.4	109.2	167.2	19.1
1994	12		86,833	82,630	723.4	107.8	147.8	24.4
1995	12		82,956	77,004	700.7	100.3	153.8	23.4
1996	12		87,808	84,376	732.6	102.7	156.1	23.1
1997	12		88,831	85,142	739.9	100.6	158.9	22.7
1998	12		88,636	85,134	738.6	100.5	168.7	21.3
1999	12		87,120	85,679	726.6	97.1	188.0	19.1
2000	12		84,389	83,012	705.6	88.4	257.4	14.0
2001	12		83,450	81,763	703.6	85.9	287.8	16.0
2002	12		79,538	76,454	666.2	79.5	306.9	15.0
2003	12		83,606	79,997	696.5	83.1	315.6	16.2
2004	37	7/1/03	219,060	216,188	591.5	68.1	330.9	23.0
2005	37		231,566	226,430	625.8	70.2	336.2	22.6
2006	37		229,086	222,315	619.1	68.2	348.3	21.8
2007	37		224,123	217,800	605.5	64.7	349.8	21.7
2008	37		217,616	211,087	588.2	61.6	365.5	20.8
2009	37		210,617	204,783	569.2	58.8	363.8	20.9
2010	37		201,282	194,206	544.0	55.3	453.1	30.5
2011	37		194,649	191,075	526.1	54.3	457.3	30.2
2012	37		192,791	187,024	520.8	53.1	463.7	29.8
2013	37		182,965	181,763	494.5	49.9	450.6	30.6
2014	37		181,007	177,458	489.2	49.0	456.3	30.2

Note: All figures are for fiscal year ending June 30. The notation NA means not available. Prices shown for 1991 onward include generic brands.

Hawaii
Historical Cigarette Tax Data for the State of Hawaii Since 1960
First Cigarette Tax Enacted in 1939*

Year	Rate (Cents)	Date Changed	Gross State Cigarette Taxes (in Thousands of Dollars)	Net State Cigarette Tax Collections (in Thousands of Dollars)	State Tax- Paid Cigarette Sales (Millions of Packs)	Per Capita Sales (Packs)	Average Retail Price	State & Federal Cigarette Taxes as a Percentage of Retail Price
1960	3.9	1/1/60	1,725	1,725	44.2	71.3	NA	NA
1961	3.9		1,967	1,967	50.4	78.6	26.3	45.2
1962	3.9		2,053	2,053	52.6	80.1	27.0	44.1
1963	3.9		2,074	2,074	53.2	76.7	26.0	45.8
1964	3.9		2,060	2,060	52.8	76.1	26.7	45.7
1965	3.9		2,279	2,279	58.4	83.4	26.5	44.9
1966	8	7/1/65	3,252	3,252	40.7	57.2	31.3	51.1
1967	8		4,178	4,178	52.2	72.7	31.1	51.4
1968	8		4,475	4,475	55.9	75.7	32.8	48.8
1969	8		4,856	4,856	60.7	77.8	32.8	48.8
1970	8		5,219	5,219	65.2	82.1	36.7	43.6
1971	9		5,786	5,786	65.8	85.0	36.7	46.3
1972	10		5,871	5,871	64.4	81.6	36.7	46.3
1973	10		6,406	6,406	64.1	79.2	37.7	47.7
1974	10		7,430	7,430	74.3	89.3	40.7	44.2
1975	10		7,825	7,825	78.3	92.4	41.3	43.6
1976	10		8,603	8,603	86.0	99.4	46.6	38.6
1977	11		9,275	9,275	84.3	95.1	49.4	38.5
1978	12		9,875	9,875	83.4	93.2	56.7	35.3
1979	13.5		10,652	10,652	79.7	88.8	60.5	35.5
1980	14		11,447	11,447	81.8	89.4	63.5	34.7
1981	15		12,388	12,388	82.6	85.6	67.6	34.0
1982	17		12,586	12,586	76.2	77.7	75.5	33.1
1983	21		15,803	15,803	79.5	80.0	90.5	30.4
1984	23		17,853	17,853	78.2	75.7	103.9	37.5
1985	24		17,552	17,552	73.4	69.8	108.0	37.0
1986	28		17,704	17,704	64.5	61.2	117.2	36.7
1987	29		17,141	17,141	58.6	54.7	124.2	36.2
1988	33		19,018	19,018	60.5	55.6	133.8	36.6
1989	36		21,837	21,837	63.4	57.4	149.1	32.9
1990	42		21,051	21,051	54.0	48.9	165.5	32.7
1991	47		25,656	25,656	61.3	54.7	182.0	30.8
1992	50		26,477	26,477	57.5	51.3	204.9	32.7
1993	52		28,572	28,572	58.7	52.4	226.3	30.9
1994	60**	7/1/93	30,019	30,019	50.3	44.2	215.1	39.1
1995	60		32,379	32,379	54.0	45.7	228.6	36.7
1996	60		36,741	36,741	61.1	51.6	231.1	36.3
1997	60		34,959	34,959	58.1	49.1	242.8	34.6
1998	80	9/1/97	32,418	32,418	42.0	35.5	260.3	40.0
1999	\$1.00	7/1/98	38,865	38,865	38.6	32.5	301.7	41.1
2000	\$1.00		40,049	40,049	40.1	31.9	373.3	33.2
2001	\$1.00		51,825	51,825	51.8	42.8	405.1	33.1
2002	\$1.00		62,609	62,609	62.6	51.1	415.3	32.3
2003	\$1.30	9/30/02; 6/30/03	70,586	70,586	62.7	51.2	454.4	35.0
2004	\$1.40	6/30/04	77,542	77,542	59.6	47.4	472.3	35.8
2005	\$1.40		83,135	83,135	59.4	47.0	504.4	35.5
2006	\$1.40		85,702	85,702	61.2	48.0	498.1	35.9
2007	\$1.60	9/30/06	88,772	88,772	56.1	43.7	526.9	37.8
2008	\$1.80	9/30/07	101,560	101,560	56.5	44.0	574.0	38.2
2009	\$2.00	9/30/08	104,434	104,434	52.9	41.0	586.0	40.8
2010	\$2.60	7/1/09	119,927	119,927	46.9	36.2	744.7	32.1
2011	\$3.00	7/1/10	135,647	135,647	44.7	32.9	845.4	47.4
2012	\$3.20	7/1/11	130,995	130,995	40.9	29.8	878.8	47.9
2013	\$3.20		120,096	120,096	37.5	27.0	857.1	49.1
2014	\$3.20		114,112	114,112	35.7	25.4	870.2	48.4

*Data for period prior to Hawaii statehood not available.

**Tax was a percentage of wholesale price until 7/1/93 when it became a per unit tax.

Note: All figures are for fiscal year ending June 30. The notation NA means not available. Prices shown for 1991 onward include generic brands.

Idaho
Historical Cigarette Tax Data for the State of Idaho Since 1955
First Cigarette Tax Enacted in 1945

Year	Rate (Cents)	Date Changed	Gross State Cigarette Taxes (in Thousands of Dollars)	Net State Cigarette Tax Collections (in Thousands of Dollars)	State Tax- Paid Cigarette Sales (Millions of Packs)	Per Capita Sales (Packs)	Average Retail Price	State & Federal Cigarette Taxes as a Percentage of Retail Price
1955	4	5/4/55	1,757	1,670	55.5	94.4	22.2	49.5
1956	4		2,212	2,101	55.3	91.4	23.8	50.4
1957	4		2,315	2,199	57.9	93.5	24.6	48.8
1958	4		2,391	2,271	59.8	93.6	25.0	48.0
1959	4		2,565	2,437	64.1	99.4	25.9	46.3
1960	5	7/1/59	3,316	3,152	65.9	100.2	26.3	49.4
1961	5		3,431	3,260	68.6	102.3	26.3	49.4
1962	6	7/1/61	4,088	3,885	67.8	99.1	27.4	51.1
1963	7	5/19/63	4,133	3,927	67.7	97.0	28.0	50.0
1964	7		4,498	4,273	64.2	90.1	29.4	51.0
1965	7		4,612	4,382	65.9	95.2	29.1	51.5
1966	7		4,567	4,339	65.4	94.5	29.8	50.3
1967	7		4,772	4,533	68.2	98.3	30.1	49.8
1968	7		4,849	4,607	69.3	99.1	32.0	46.9
1969	7		4,949	4,702	70.7	100.6	31.9	47.0
1970	7		5,142	4,885	73.5	102.4	33.8	44.4
1971	7		5,446	5,173	77.8	108.5	33.6	44.6
1972	7		6,459	6,136	92.3	126.1	33.7	44.5
1973	9.1	7/1/72	8,492	8,074	92.1	121.8	36.3	47.1
1974	9.1		8,805	8,365	96.7	125.6	38.0	45.0
1975	9.1		8,967	8,519	98.5	123.3	40.3	42.4
1976	9.1		9,332	8,866	102.6	125.1	42.5	40.2
1977	9.1		9,453	8,980	103.9	125.0	45.6	37.5
1978	9.1		9,577	9,099	105.2	122.8	51.5	33.2
1979	9.1		9,388	8,919	103.2	117.5	55.4	30.9
1980	9.1		9,483	9,016	104.2	115.2	56.4	30.3
1981	9.1		9,802	9,331	107.7	114.1	59.2	28.9
1982	9.1		9,731	9,244	106.9	111.5	67.6	25.3
1983	9.1		9,777	9,289	107.4	111.3	76.5	22.4
1984	9.1		9,462	8,989	104.0	103.6	88.5	28.4
1985	9.1		9,320	8,855	102.4	100.7	97.6	25.7
1986	9.1		8,854	8,412	97.3	96.7	99.9	25.1
1987	18	4/1/87	10,968	10,538	97.8	95.0	107.1	23.4
1988	18		15,764	12,639	87.4	84.5	121.9	27.9
1989	18		14,427	13,706	80.4	78.4	133.6	25.4
1990	18		16,119	14,237	92.4	90.1	141.3	24.0
1991	18		14,696	14,680	86.2	85.4	144.4	23.5
1992	18		15,203	14,601	85.8	85.1	167.2	22.7
1993	18		15,739	14,990	87.4	86.7	171.2	22.2
1994	18		17,131	16,275	95.2	93.0	150.5	27.9
1995	28	7/1/94	24,428	23,206	87.2	78.2	163.5	31.8
1996	28		24,946	23,698	84.6	73.6	176.5	29.5
1997	28		24,978	23,730	89.2	75.0	184.4	28.2
1998	28		26,264	24,951	93.8	78.9	187.1	27.8
1999	28		25,459	24,186	90.9	75.1	210.7	24.7
2000	28		25,250	24,396	90.2	66.9	275.9	18.8
2001	28		24,152	23,336	86.3	66.7	291.1	21.3
2002	28		23,410	23,393	83.6	63.3	304.9	20.3
2003	57	6/1/03	25,061	24,214	85.5	64.7	318.1	21.1
2004	57		47,319	45,719	83.1	60.8	364.6	26.3
2005	57		46,327	45,117	81.3	58.3	349.8	27.4
2006	57		47,917	46,426	84.1	58.8	361.0	26.6
2007	57		48,960	47,341	85.9	58.6	364.7	26.3
2008	57		47,785	46,192	83.8	55.9	380.2	25.2
2009	57		45,510	43,976	79.8	52.4	385.3	24.9
2010	57		40,925	39,542	71.8	46.4	456.4	34.6
2011	57		40,626	39,261	71.3	45.5	470.5	33.6
2012	57		39,327	37,996	69.0	43.5	484.5	32.6
2013	57		39,206	37,876	68.8	43.1	478.9	33.0
2014	57		37,515	36,225	65.8	40.8	486.1	32.5

Note: All figures are for fiscal year ending June 30. The notation NA means not available. Prices shown for 1991 onward include generic brands.

Illinois
Historical Cigarette Tax Data for the State of Illinois Since 1956
First Cigarette Tax Enacted in 1941

Year	Rate (Cents)	Date Changed	Gross State Cigarette Taxes (in Thousands of Dollars)	Net State Cigarette Tax Collections (in Thousands of Dollars)	State Tax- Paid Cigarette Sales (Millions of Packs)	Per Capita Sales (Packs)	Average Retail Price	State & Federal Cigarette Taxes as a Percentage of Retail Price
1956	3		33,961	32,263	1,132.0	122.4	23.4	47.0
1957	3		35,575	33,801	1,183.1	126.3	23.6	46.6
1958	3		36,915	35,072	1,230.5	128.7	24.3	45.3
1959	3		39,122	37,166	1,304.1	132.6	24.5	44.9
1960	4	8/1/59						
	3	6/8/60	51,038	48,487	1,342.5	134.6	26.4	45.5
1961	4	5/1/61	44,270	42,057	1,396.2	138.1	25.9	42.5
1962	4		57,704	54,630	1,442.6	140.6	26.0	46.2
1963	4		59,041	56,097	1,476.0	145.5	25.4	47.2
1964	4		58,859	55,943	1,471.6	144.5	25.6	46.9
1965	4		61,214	58,174	1,526.3	145.5	26.2	45.8
1966	7	8/1/65	103,169	100,173	1,535.1	144.2	30.0	50.0
1967	7		106,403	103,377	1,520.1	141.8	30.1	49.8
1968	9	8/1/67	129,186	126,260	1,444.0	132.6	35.6	47.8
1969	9		128,981	126,850	1,433.1	130.4	35.2	48.3
1970	12	8/1/69	159,536	157,611	1,378.2	124.8	41.4	48.3
1971	12		167,207	165,266	1,399.3	125.6	41.4	48.3
1972	12		170,514	168,520	1,417.6	126.6	41.9	47.7
1973	12		167,279	165,311	1,399.1	124.4	41.0	48.8
1974	12		175,365	173,186	1,482.3	131.9	41.9	47.7
1975	12		174,745	172,769	1,467.5	131.8	45.2	44.3
1976	12		178,897	176,909	1,497.6	134.4	48.4	41.3
1977	12		180,478	178,508	1,504.5	134.0	49.4	40.5
1978	12		183,660	181,652	1,537.4	136.7	54.6	36.6
1979	12		182,296	180,304	1,520.7	135.3	56.8	35.2
1980	12		181,085	179,069	1,517.8	135.2	60.0	33.3
1981	12		181,081	179,124	1,518.5	133.0	63.1	31.7
1982	12		176,286	174,390	1,497.8	130.7	69.6	28.7
1983	12		175,103	173,231	1,463.9	127.9	80.8	24.8
1984	12		170,458	168,616	1,427.2	124.0	89.6	31.3
1985	12		167,493	165,704	1,404.7	121.6	96.7	29.0
1986	20	12/1/85	201,810	198,964	1,361.9	118.2	108.4	25.8
1987	20		252,288	248,210	1,275.1	109.5	116.2	31.0
1988	20		250,858	246,778	1,254.2	107.6	124.1	29.0
1989	20		244,119	241,180	1,220.6	104.6	132.7	27.1
1990	30	7/1/89	323,697	318,506	1,098.9	94.1	147.3	31.2
1991	30		323,399	318,177	1,099.8	96.1	154.0	29.9
1992	30		323,100	318,600	1,085.3	94.8	179.8	27.8
1993	30		315,010	309,944	1,083.4	94.6	187.5	26.7
1994	44	7/14/93	412,689	406,129	986.9	85.7	182.1	37.3
1995	44		430,355	423,573	989.9	84.3	185.2	36.7
1996	44		424,160	411,742	963.6	81.8	188.7	36.0
1997	44		414,751	408,264	942.6	79.6	198.7	34.2
1998	58	12/16/97	464,446	457,213	951.6	80.3	202.3	33.6
1999	58		493,297	485,647	858.8	72.2	240.5	34.1
2000	58		485,041	477,869	843.0	70.0	312.7	26.2
2001	58		477,579	470,213	833.9	67.1	323.8	28.4
2002	58		471,550	464,261	885.2	70.9	349.1	26.4
2003	98	7/1/02	653,697	642,820	641.3	51.4	403.8	33.9
2004	98		744,402	728,426	759.6*	60.0	405.8	33.8
2005	98		650,028	638,109	663.2	52.2	435.3	31.5
2006	98		643,742	633,868	656.9	51.5	460.7	29.7
2007	98		611,785	602,377	624.2	48.6	482.1	28.4
2008	98		603,788	594,510	616.1	47.9	497.9	27.5
2009	98		571,348	562,578	582.9	45.2	494.9	27.7
2010	98		558,234	549,735	569.6	44.1	563.1	35.3
2011	98		570,146	561,372	581.8	45.3	588.4	33.8
2012	98		588,935	579,782	598.2	46.5	587.1	33.9
2013	\$1.98	7/1/12	808,256	793,799	408.2	31.7	685.4	43.6
2014	\$1.98		858,052	842,397	433.4	33.6	705.1	42.4

*IL tax—paid volume for 2004 reflects over 13 months of activity due to conversion to a new tax system.

Note: All figures are for fiscal year ending June 30. The notation NA means not available. Prices shown for 1991 onward include generic brands.

Indiana
Historical Cigarette Tax Data for the State of Indiana Since 1955
First Cigarette Tax Enacted in 1947

Year	Rate (Cents)	Date Changed	Gross State Cigarette Taxes (in Thousands of Dollars)	Net State Cigarette Tax Collections (in Thousands of Dollars)	State Tax- Paid Cigarette Sales (Millions of Packs)	Per Capita Sales (Packs)	Average Retail Price	State & Federal Cigarette Taxes as a Percentage of Retail Price
1955	3		14,203	13,138	473.4	111.7	22.8	48.2
1956	3		14,871	13,755	495.7	114.5	22.5	48.9
1957	3		15,444	14,286	514.8	115.3	22.9	48.0
1958	3		15,919	14,726	530.6	116.9	23.8	46.2
1959	3		16,768	15,510	558.9	121.6	24.1	45.6
1960	3		17,839	16,502	594.6	128.8	24.0	45.8
1961	3		18,484	17,099	616.1	131.7	24.2	45.5
1962	3		19,021	17,582	632.7	134.3	24.2	45.5
1963	4	6/1/63	20,471	18,993	652.9	138.5	24.4	45.1
1964	4		25,245	23,730	630.0	134.3	26.0	46.2
1965	6	5/1/65	28,937	27,369	653.0	135.3	26.0	46.2
1966	6		38,748	37,227	645.5	132.1	28.8	48.6
1967	6		39,790	38,199	663.0	134.8	29.1	48.1
1968	6		40,293	38,681	671.5	134.3	29.8	47.0
1969	6		40,353	38,737	672.4	132.9	29.7	47.1
1970	6		41,334	39,681	688.9	134.6	30.6	45.8
1971	6		43,543	41,801	725.7	139.3	32.2	43.5
1972	6		47,223	45,335	787.0	149.2	32.5	43.1
1973	6		49,554	47,572	825.6	156.0	32.9	42.6
1974	6		50,996	48,953	848.7	159.6	34.5	40.6
1975	6		51,934	49,851	865.6	162.4	36.7	38.2
1976	6		53,081	50,960	884.7	166.6	38.7	36.2
1977	6		55,024	52,825	917.1	173.0	40.6	34.5
1978	10.5	7/1/77	84,459	81,137	804.4	150.9	50.0	37.0
1979	10.5		84,004	80,648	800.0	148.9	52.5	35.2
1980	10.5		83,311	79,983	793.4	146.9	53.7	34.5
1981	10.5		85,609	82,189	815.3	148.5	58.3	31.7
1982	10.5		84,807	81,419	807.7	147.7	65.1	28.4
1983	10.5		82,149	78,869	782.4	143.0	75.7	24.4
1984	10.5		79,979	76,784	761.7	137.8	85.2	31.1
1985	10.5		78,908	75,757	751.5	135.3	88.8	29.8
1986	10.5		79,546	76,365	757.6	137.6	93.6	28.3
1987	10.5		78,617	75,476	748.7	134.0	100.1	26.5
1988	15.5	7/1/87	115,682	111,055	746.3	134.0	109.3	28.8
1989	15.5		112,344	107,876	741.8	132.5	119.0	26.5
1990	15.5		111,470	107,012	718.7	128.3	130.8	24.0
1991	15.5		114,707	108,270	707.7	127.2	135.8	23.2
1992	15.5		110,491	106,072	712.6	128.2	153.5	23.1
1993	15.5		109,194	104,828	704.5	126.8	157.5	22.5
1994	15.5		111,200	106,752	717.4	128.2	146.6	26.9
1995	15.5		120,669	115,844	777.6	135.4	146.3	27.0
1996	15.5		120,986	116,148	780.6	135.1	147.8	26.7
1997	15.5		122,485	117,586	790.2	135.3	156.3	25.3
1998	15.5		123,066	118,143	794.0	135.9	166.8	23.7
1999	15.5		120,640	116,321	781.6	133.3	190.0	20.8
2000	15.5		117,604	113,081	758.7	125.5	260.2	15.2
2001	15.5		114,381	109,982	737.9	121.4	270.4	18.3
2002	15.5		114,756	110,342	742.1	121.4	302.0	16.4
2003	55.5	7/1/02	343,657	338,247	617.9	101.1	357.4	26.4
2004	55.5		335,915	329,765	605.1	97.7	351.4	26.9
2005	55.5		331,904	327,958	598.1	96.1	345.1	27.4
2006	55.5		343,491	339,369	618.9	98.7	350.9	26.9
2007	55.5		358,376	354,127	645.7	102.3	349.0	27.1
2008	99.5	7/1/07	515,813	505,611	518.6	81.7	413.8	33.5
2009	99.5		500,770	494,731	503.2	78.9	409.3	33.8
2010	99.5		462,532	448,723	460.8	71.7	481.4	41.6
2011	99.5		448,763	443,352	451.0	69.6	514.7	39.0
2012	99.5		428,081	423,638	430.2	66.0	519.9	38.6
2013	99.5		434,473	427,087	437.5	66.9	523.1	38.3
2014	99.5		417,532	410,434	418.0	63.6	525.7	38.1

Note: All figures are for fiscal year ending June 30. The notation NA means not available. Prices shown for 1991 onward include generic brands.

Iowa
Historical Cigarette Tax Data for the State of Iowa Since 1955
First Cigarette Tax Enacted in 1921

Year	Rate (Cents)	Date Changed	Gross State Cigarette Taxes (in Thousands of Dollars)	Net State Cigarette Tax Collections (in Thousands of Dollars)	State Tax- Paid Cigarette Sales (Millions of Packs)	Per Capita Sales (Packs)	Average Retail Price	State & Federal Cigarette Taxes as a Percentage of Retail Price
1955	3		7,381	7,012	246.0	92.8	22.8	48.2
1956	3		7,471	7,097	249.0	91.9	23.4	47.0
1957	3		7,675	7,291	255.8	94.1	24.7	44.5
1958	3		7,991	7,592	266.4	97.2	24.4	45.1
1959	3		8,876	8,432	295.9	108.3	24.8	44.4
1960	4	7/4/59	11,911	11,320	295.5	107.6	26.0	46.2
1961	4		12,296	11,681	307.4	111.3	25.4	47.2
1962	4		12,594	11,964	314.8	113.3	26.5	45.3
1963	4		12,759	12,121	319.0	114.9	26.4	45.5
1964	5	7/4/63	15,249	14,490	305.0	109.7	27.9	46.6
1965	5		15,989	15,190	319.8	116.0	28.1	46.3
1966	8	7/1/65	24,500	23,663	298.6	108.2	31.6	50.6
1967	8		24,980	24,106	312.3	113.7	32.0	50.0
1968	10	8/1/67	29,832	28,803	300.5	109.2	36.3	49.6
1969	10		29,929	28,882	299.3	107.9	36.0	50.0
1970	10		30,156	29,100	301.6	108.5	37.7	47.7
1971	13	3/13/71	33,339	32,234	306.9	108.4	38.5	46.8
1972	13		40,548	39,332	311.9	109.4	41.9	50.1
1973	13		41,441	40,198	318.8	110.6	41.9	50.1
1974	13		43,976	42,657	337.0	116.1	43.2	48.6
1975	13		44,852	43,507	344.0	120.5	45.4	46.3
1976	13		46,500	45,106	357.0	124.4	47.8	43.9
1977	13		46,895	45,590	360.2	125.5	49.4	42.5
1978	13		47,623	46,198	365.9	127.1	54.6	38.5
1979	13		46,818	45,417	359.8	124.2	56.4	37.2
1980	13		47,076	45,665	361.8	124.6	58.8	35.7
1981	13		50,394	48,885	387.2	132.9	61.4	34.2
1982	18	7/1/81	61,227	60,013	336.8	116.2	72.8	35.7
1983	18		60,490	59,283	335.7	115.6	84.0	31.0
1984	18		59,083	57,744	326.3	111.2	93.3	36.4
1985	18		58,018	57,989	321.9	109.4	99.5	34.2
1986	26	10/1/85	72,025	70,545	300.9	104.1	104.8	40.1
1987	26		77,093	75,550	297.6	101.1	117.1	35.9
1988	34	3/1/88	81,689	80,055	286.7	100.2	124.2	40.3
1989	31	7/1/89	91,397	89,569	268.8	94.4	145.1	34.5
1990	31		84,199	82,515	271.5	95.4	149.6	31.4
1991	31		84,143	83,067	268.9	97.1	155.4	30.2
1992	36	6/1/91	94,916	93,018	263.6	95.2	178.5	31.4
1993	36		92,518	90,670	256.2	92.5	189.7	29.5
1994	36		93,475	91,607	259.4	93.4	171.4	35.0
1995	36		95,081	93,179	262.5	93.0	179.0	33.5
1996	36		96,052	94,134	266.4	94.0	183.8	32.6
1997	36		96,381	94,453	267.7	93.9	189.3	31.7
1998	36		96,485	94,555	268.0	94.0	193.8	31.0
1999	36		94,167	92,283	261.6	91.7	213.0	28.2
2000	36		92,817	90,961	257.8	88.9	286.3	21.0
2001	36		91,235	89,410	253.0	86.5	299.4	23.4
2002	36		89,794	87,993	249.7	85.4	319.5	21.9
2003	36		89,889	88,091	249.6	85.4	331.4	22.6
2004	36		88,716	86,942	246.4	83.7	333.2	22.5
2005	36		89,210	87,427	247.6	83.9	327.3	22.9
2006	36		91,301	89,480	253.0	85.3	336.2	22.3
2007	\$1.36	4/1/07	124,275	121,789	227.6	76.3	336.0	22.3
2008	\$1.36		234,137	229,457	172.1	57.6	454.0	38.5
2009	\$1.36		220,212	215,815	161.7	53.8	450.7	38.8
2010	\$1.36		210,730	206,068	154.3	51.3	532.7	44.5
2011	\$1.36		204,155	200,085	149.6	49.1	573.6	41.3
2012	\$1.36		202,808	198,758	148.9	48.6	578.1	41.0
2013	\$1.36		202,981	198,924	149.1	48.5	575.3	41.2
2014	\$1.36		198,425	194,463	145.7	47.1	574.8	41.2

Note: All figures are for fiscal year ending June 30. The notation NA means not available. Prices shown for 1991 onward include generic brands.

Kansas
Historical Cigarette Tax Data for the State of Kansas Since 1955
First Cigarette Tax Enacted in 1927

Year	Rate (Cents)	Date Changed	Gross State Cigarette Taxes (in Thousands of Dollars)	Net State Cigarette Tax Collections (in Thousands of Dollars)	State Tax- Paid Cigarette Sales (Millions of Packs)	Per Capita Sales (Packs)	Average Retail Price	State & Federal Cigarette Taxes as a Percentage of Retail Price
1955	3		5,686	5,321	189.5	95.8	22.1	49.8
1956	3		5,873	5,397	195.8	96.9	22.4	49.1
1957	4	4/1/57	6,573	6,107	202.4	95.9	22.8	48.3
1958	4		8,395	7,935	209.9	98.9	25.0	48.0
1959	4		8,939	8,478	223.4	104.3	24.7	48.6
1960	4		9,225	8,743	230.6	106.7	24.6	48.8
1961	4		9,592	9,124	239.8	110.1	24.8	48.4
1962	4		9,995	9,498	249.9	113.9	25.2	47.6
1963	4		10,282	9,762	257.0	115.8	25.8	46.5
1964	6	4/1/64	11,044	10,532	247.4	111.2	25.6	46.9
1965	8	5/1/65	15,062	14,503	239.8	107.8	28.1	49.8
1966	8		18,178	17,496	227.2	101.7	30.5	52.5
1967	8		18,227	17,544	227.8	101.2	31.0	51.6
1968	8		18,214	17,532	227.7	100.1	32.4	49.4
1969	8		18,820	18,115	235.3	102.6	32.6	49.1
1970	8		21,175	20,381	264.7	114.0	34.2	46.8
1971	11	7/1/70	25,020	24,089	231.1	102.8	38.9	48.8
1972	11		27,567	26,638	250.6	111.0	38.8	49.0
1973	11		28,610	27,681	260.1	115.2	39.3	48.3
1974	11		29,741	28,774	270.4	118.6	40.2	47.3
1975	11		30,821	29,900	280.2	123.4	42.7	44.5
1976	11		32,063	31,030	289.6	127.7	46.6	40.8
1977	11		32,492	31,431	295.4	127.9	48.1	39.5
1978	11		32,518	31,463	295.6	127.1	52.6	36.1
1979	11		32,656	31,595	296.9	126.4	54.8	34.7
1980	11		33,131	32,054	301.2	127.1	58.3	32.8
1981	11		34,323	33,209	312.0	132.0	59.8	31.8
1982	11		34,300	33,122	311.8	130.9	65.1	29.2
1983	11		33,792	32,697	307.2	127.6	77.0	24.7
1984	16	7/1/83	45,064	43,852	295.7	121.7	91.0	35.2
1985	16		45,328	44,152	283.3	115.7	97.5	32.8
1986	24	10/1/85	58,286	56,514	267.7	109.4	103.0	38.8
1987	24		62,375	60,896	259.9	105.2	114.5	34.9
1988	24		61,770	60,264	257.6	103.2	123.9	32.3
1989	24		57,951	56,415	242.2	96.5	136.5	29.3
1990	24		54,911	55,437	236.8	94.3	145.8	27.4
1991	24		55,637	53,603	228.6	91.8	152.7	26.2
1992	24		53,617	52,008	224.2	90.0	174.2	25.3
1993	24		53,792	52,663	223.8	89.9	174.2	25.3
1994	24		54,036	52,605	223.4	89.1	159.6	30.1
1995	24		54,600	53,153	229.4	90.1	165.7	29.0
1996	24		54,477	53,034	227.2	88.7	167.7	28.6
1997	24		55,167	53,705	229.3	89.2	171.3	28.0
1998	24		53,990	52,559	225.2	87.6	184.3	26.0
1999	24		52,382	50,994	216.2	83.3	207.0	23.2
2000	24		50,887	49,538	212.9	79.8	271.2	17.7
2001	24		50,144	48,816	209.9	78.1	294.1	19.7
2002	24		49,196	47,893	208.8	77.5	300.0	19.3
2003	79	7/1/02; 1/1/03	119,411	116,247	163.7	60.7	372.6	29.3
2004	79		121,226	120,256	153.5	56.3	387.0	30.5
2005	79		118,661	117,713	150.1	54.9	374.8	31.5
2006	79		120,015	119,054	151.9	55.4	373.0	31.6
2007	79		116,017	115,089	146.6	53.1	398.8	26.9
2008	79		113,467	112,559	143.4	51.7	411.0	28.7
2009	79		108,641	107,772	137.5	49.1	408.2	28.9
2010	79		100,799	99,992	127.4	45.2	474.7	37.9
2011	79		95,864	85,083	117.4	41.2	499.7	36.0
2012	79		97,502	96,722	123.4	43.0	511.2	35.2
2013	79		93,307	92,638	118.2	41.0	515.4	34.9
2014	79		90,240	89,518	114.2	39.5	514.0	35.0

Note: All figures are for fiscal year ending June 30. The notation NA means not available. Prices shown for 1991 onward include generic brands.

Kentucky
Historical Cigarette Tax Data for the State of Kentucky Since 1955
First Cigarette Tax Enacted in 1936

Year	Rate (Cents)	Date Changed	Gross State Cigarette Taxes (in Thousands of Dollars)	Net State Cigarette Tax Collections (in Thousands of Dollars)	State Tax- Paid Cigarette Sales (Millions of Packs)	Per Capita Sales (Packs)	Average Retail Price	State & Federal Cigarette Taxes as a Percentage of Retail Price
1955	3	7/1/54	8,184	7,698	270.2	93.1	22.3	49.3
1956	3		8,849	8,348	295.0	100.5	22.4	49.1
1957	3		9,159	8,640	305.3	105.1	22.7	48.5
1958	3		9,208	8,685	306.9	104.4	23.7	46.4
1959	3		10,313	9,729	343.8	114.9	23.6	46.6
1960	3		10,275	9,693	342.5	113.6	23.9	46.0
1961	2.5	7/1/60	9,234	8,711	369.3	121.2	23.8	44.1
1962	2.5		9,339	8,810	373.6	121.4	24.2	43.4
1963	2.5		9,734	9,183	389.3	126.3	24.1	43.6
1964	2.5		9,829	9,273	393.2	127.0	25.0	42.0
1965	2.5		10,166	9,590	406.6	128.7	24.5	42.9
1966	2.5		10,653	10,050	426.1	134.0	24.7	42.5
1967	2.5		11,088	10,460	443.5	139.3	25.0	42.0
1968	2.5		11,384	10,739	455.4	142.8	26.3	39.9
1969	2.5		11,777	11,110	471.1	146.3	27.0	38.9
1970	2.5		12,587	11,875	503.5	155.8	28.3	37.1
1971	3	7/1/70	15,938	15,036	527.0	163.5	30.1	36.5
1972	3		17,662	16,662	588.7	179.4	30.6	35.9
1973	3		19,983	18,852	666.1	201.9	30.6	35.9
1974	3		21,292	20,087	709.7	212.4	31.5	34.9
1975	3		22,457	21,185	748.6	223.0	33.3	33.0
1976	3		23,527	22,196	784.2	230.9	36.0	30.6
1977	3		23,588	22,253	786.3	229.4	36.9	29.8
1978	3		23,305	21,986	776.8	224.7	41.4	26.6
1979	3		22,550	21,274	751.7	214.9	43.4	25.3
1980	3		22,777	21,487	759.2	215.3	46.3	23.8
1981	3		23,029	21,726	767.6	209.7	49.4	22.3
1982	3		23,140	21,830	771.3	210.6	56.3	19.5
1983	3		22,127	20,146	737.6	201.1	66.4	16.6
1984	3		20,623	18,748	687.4	183.2	75.4	25.2
1985	3		20,623	18,748	687.4	182.4	79.3	24.0
1986	3		20,115	18,287	670.5	179.8	85.4	22.2
1987	3		19,445	17,678	648.2	171.2	90.5	21.0
1988	3		19,591	17,810	653.0	173.2	94.4	20.1
1989	3		19,426	17,660	647.5	171.6	103.8	18.3
1990	3		20,658	18,780	688.6	182.5	115.6	16.4
1991	3		18,847	17,134	628.2	170.4	120.5	15.8
1992	3		18,538	16,789	617.9	167.6	135.8	16.9
1993	3		18,542	16,823	618.1	167.6	145.4	15.8
1994	3		18,858	17,570	630.1	170.1	132.8	20.3
1995	3		19,968	18,155	665.6	175.3	134.8	20.0
1996	3		20,624	18,615	687.7	179.0	139.8	19.3
1997	3		21,769	19,790	725.6	186.8	145.6	18.5
1998	3		19,957	18,143	665.2	171.3	155.7	17.3
1999	3		19,384	17,584	646.2	165.3	179.2	15.1
2000	3		18,724	17,022	624.1	156.2	243.4	11.1
2001	3		18,504	16,822	616.8	152.6	258.6	14.3
2002	3		17,144	16,026	572.5	140.8	292.7	12.6
2003	3		21,435	19,649	714.5	175.8	297.7	14.1
2004	3		21,550	20,502	718.3	174.4	310.1	13.5
2005	30	6/1/05	52,020	49,909	753.1	181.8	301.0	14.0
2006	30		176,326	158,891	606.2	145.3	330.6	20.9
2007	30		179,100	177,464	597.0	141.9	332.4	20.8
2008	30		179,456	177,809	601.9	141.9	346.9	19.9
2009	60	4/1/09	196,124	194,641	539.6	126.4	348.2	19.8
2010	60		286,429	285,117	477.4	110.7	457.8	35.2
2011	60		270,016	268,781	450.0	103.7	458.4	35.1
2012	60		262,353	261,158	437.3	100.1	473.6	34.0
2013	60		245,793	244,659	409.7	93.5	475.2	33.9
2014	60		234,727	233,658	391.2	89.0	475.9	33.8

Note: All figures are for fiscal year ending June 30. The notation NA means not available. Prices shown for 1991 onward include generic brands.

Louisiana
Historical Cigarette Tax Data for the State of Louisiana Since 1955
First Cigarette Tax Enacted in 1926

Year	Rate (Cents)	Date Changed	Gross State Cigarette Taxes (in Thousands of Dollars)	Net State Cigarette Tax Collections (in Thousands of Dollars)	State Tax- Paid Cigarette Sales (Millions of Packs)	Per Capita Sales (Packs)	Average Retail Price	State & Federal Cigarette Taxes as a Percentage of Retail Price
1955	8		19,781	18,003	246.9	86.3	28.8	55.6
1956	8		21,281	19,366	266.0	91.7	29.3	54.6
1957	8		23,180	21,096	289.7	95.6	28.9	55.4
1958	8		24,296	22,113	303.7	97.3	29.5	54.2
1959	8		25,643	23,338	320.5	101.4	30.0	53.3
1960	8		27,787	25,289	347.3	108.3	30.2	53.0
1961	8		28,639	26,065	358.0	109.5	30.3	52.8
1962	8		29,133	26,514	364.2	109.7	30.2	53.0
1963	8		30,366	27,637	379.6	114.0	30.1	53.2
1964	8		31,173	28,371	389.7	114.0	30.1	53.2
1965	8		32,590	29,661	407.4	117.5	30.3	52.8
1966	8		33,855	30,812	423.2	119.7	30.0	53.3
1967	8		34,592	31,485	432.4	120.0	31.5	50.8
1968	8		34,374	31,287	429.7	117.3	32.5	49.2
1969	8		34,534	31,520	431.7	115.9	33.3	48.0
1970	8		34,727	31,606	434.1	115.9	34.3	46.6
1971	11	8/1/70	47,468	43,259	436.6	119.8	39.3	48.3
1972	11		50,730	46,171	461.2	125.3	40.0	47.5
1973	11		51,868	48,649	471.5	126.7	39.9	47.6
1974	11		53,786	50,565	489.0	129.9	41.6	45.7
1975	11		55,323	52,024	502.9	133.6	44.3	42.9
1976	11		58,209	54,717	529.2	139.6	48.1	39.5
1977	11		59,158	55,609	537.8	140.0	48.9	38.9
1978	11		61,526	57,835	559.3	142.7	54.2	35.1
1979	11		61,133	57,465	555.8	140.1	57.1	33.3
1980	11		63,702	59,881	579.1	143.8	60.0	31.7
1981	11		66,589	62,594	605.4	144.0	62.6	30.4
1982	11		68,168	64,085	619.7	143.9	70.3	27.0
1983	11		64,133	60,359	583.0	133.7	80.7	23.5
1984	11		63,388	60,437	576.3	128.9	90.7	29.8
1985	16	7/1/84	89,978	79,205	562.4	125.0	103.0	31.1
1986	16		86,910	81,696	543.2	121.2	105.1	30.4
1987	16		84,506	79,690	528.2	116.5	117.8	27.2
1988	16		79,800	75,173	501.0	110.9	120.4	26.6
1989	16		73,705	69,283	462.9	103.6	130.7	24.5
1990	16		72,032	67,781	453.3	101.5	143.4	22.3
1991	20	8/1/90	87,348	82,430	451.0	107.2	149.6	24.1
1992	20		91,292	85,200	456.5	108.5	178.1	22.5
1993	20		89,290	83,253	446.8	106.2	180.5	22.2
1994	20		89,130	82,708	446.2	105.3	157.4	28.0
1995	20		90,985	84,822	455.2	105.7	155.8	28.2
1996	20		93,307	86,225	462.0	106.8	165.3	26.6
1997	20		91,445	85,287	458.3	105.3	166.9	26.4
1998	20		89,525	83,518	449.1	103.2	185.9	23.7
1999	20		87,825	82,810	439.6	101.0	208.0	21.2
2000	20		92,298	86,381	461.5	104.3	281.2	15.6
2001	24	7/1/00	83,854	78,554	371.5	83.1	295.1	19.7
2002	24		103,986	98,072	433.3	97.0	312.2	18.6
2003	36	8/1/02	117,925	109,964	370.3	82.9	333.2	22.5
2004	36		138,380	130,299	384.7	85.6	341.0	22.0
2005	36		147,663	139,008	410.2	91.0	340.6	22.0
2006	36		125,960	118,883	349.9	77.3	340.7	22.0
2007	36		133,781	126,134	371.6	86.7	349.8	21.4
2008	36		135,855	127,960	377.4	87.9	360.7	20.8
2009	36		131,009	123,769	364.5	82.6	375.6	20.0
2010	36		120,015	113,535	333.5	74.3	451.3	30.4
2011	36		128,615	121,486	357.2	78.8	456.1	30.0
2012	36		118,425	112,163	329.4	72.0	464.2	29.5
2013	36		121,234	116,038	337.2	73.3	465.4	29.4
2014	36		108,343	102,692	301.3	65.1	462.7	29.6

Note: All figures are for fiscal year ending June 30. The notation NA means not available. Prices shown for 1991 onward include generic brands.

Maine
Historical Cigarette Tax Data for the State of Maine Since 1955
First Cigarette Tax Enacted in 1941

Year	Rate (Cents)	Date Changed	Gross State Cigarette Taxes (in Thousands of Dollars)	Net State Cigarette Tax Collections (in Thousands of Dollars)	State Tax- Paid Cigarette Sales (Millions of Packs)	Per Capita Sales (Packs)	Average Retail Price	State & Federal Cigarette Taxes as a Percentage of Retail Price
1955	4		4,798	4,607	120.0	133.3	23.0	52.2
1956	5	7/1/55	5,807	5,588	116.1	128.3	24.1	53.9
1957	5		5,967	5,759	119.3	128.0	24.8	52.4
1958	5		6,116	5,903	122.3	129.7	25.7	50.6
1959	5		6,412	6,188	128.2	135.5	25.7	50.6
1960	5		6,788	6,551	135.8	141.8	25.9	50.2
1961	5		7,107	6,859	142.1	145.9	26.4	49.2
1962	6	7/1/61	8,314	8,065	138.2	139.3	26.7	52.4
1963	6		8,293	8,043	138.2	138.4	26.7	52.4
1964	6		8,093	7,854	134.9	137.4	26.8	52.2
1965	6		8,256	8,011	137.6	139.1	27.2	51.5
1966	8	7/1/65	10,744	10,461	134.1	135.1	29.6	54.1
1967	8		10,696	10,429	133.7	136.0	30.3	52.8
1968	9	7/1/67						
	10	11/1/67	12,720	12,424	131.9	135.6	32.0	56.3
1969	12	6/1/69	13,453	13,150	132.0	135.2	33.4	53.9
1970	12		15,081	14,742	125.7	128.5	38.0	52.6
1971	12		15,898	15,541	132.5	133.2	38.8	51.5
1972	14	7/1/71	19,165	18,734	136.9	136.5	41.5	53.0
1973	14		19,885	19,438	142.0	138.0	41.0	53.7
1974	14		20,452	19,992	146.1	142.1	41.8	52.6
1975	16	7/1/74	23,565	22,975	147.3	140.7	46.7	51.4
1976	16		24,549	23,935	153.4	144.9	49.9	48.1
1977	16		24,919	24,296	155.7	145.6	50.9	47.2
1978	16		24,988	24,364	156.2	143.9	55.0	43.6
1979	16		24,172	23,568	151.1	138.5	54.5	44.0
1980	16		24,785	24,166	154.9	141.2	59.0	40.7
1981	16		25,000	24,376	156.2	138.9	62.9	38.2
1982	16		25,293	24,601	158.1	139.5	69.7	34.4
1983	16		24,601	23,988	153.4	135.4	80.8	29.7
1984	20	9/23/83	29,456	28,601	156.4	135.5	93.7	38.4
1985	28		29,800	29,158	149.0	127.9	98.1	36.7
1986	28	12/15/84	38,662	37,719	138.5	119.0	112.7	39.0
1987	28		41,130	40,114	146.9	125.0	121.2	36.3
1988	28		41,715	40,673	149.0	125.0	129.0	34.1
1989	28		41,291	40,127	147.5	122.4	144.4	30.5
1990	31	10/1/89	42,774	42,061	141.5	117.5	160.1	29.4
1991	33	1/1/91	43,873	43,013	143.7	116.1	165.8	28.3
1992	37	7/1/91	52,676	52,132	142.1	114.5	187.7	30.4
1993	37		49,749	49,103	134.3	108.5	192.6	29.6
1994	37		46,856	42,801	126.7	101.6	178.3	34.2
1995	37		46,954	43,918	126.8	102.3	184.9	33.0
1996	37		45,978	44,989	123.7	100.0	186.9	32.6
1997	37		46,346	46,130	125.7	101.1	190.2	32.1
1998	74	11/1/97	73,514	71,121	117.5	94.5	219.6	44.6
1999	74		78,584	76,889	106.2	85.5	267.8	36.6
2000	74		77,235	74,933	104.4	82.9	330.5	29.7
2001	74		76,331	74,400	103.6	81.2	353.2	30.6
2002	\$1.00	10/1/01	95,006	94,100	102.4	79.6	392.6	34.1
2003	\$1.00		95,971	94,399	96.0	74.6	417.6	34.7
2004	\$1.00		94,506	92,626	94.5	72.4	428.1	32.5
2005	\$1.00		94,024	91,910	94.0	71.5	405.7	34.3
2006	\$2.00	9/19/05	153,015	151,497	85.6	64.8	521.3	45.8
2007	\$2.00		154,737	152,957	77.4	58.4	528.0	45.3
2008	\$2.00		145,430	143,758	72.7	55.2	552.1	43.3
2009	\$2.00		139,173	137,573	68.8	52.3	561.0	42.6
2010	\$2.00		139,403	137,800	69.8	53.0	624.1	48.2
2011	\$2.00		135,831	133,660	67.9	51.1	646.4	46.6
2012	\$2.00		131,373	129,862	64.9	48.9	650.1	46.3
2013	\$2.00		128,879	127,397	64.4	48.5	639.1	47.1
2014	\$2.00		125,860	124,412	62.9	47.4	645.2	46.7

Note: All figures are for fiscal year ending June 30. The notation NA means not available. Prices shown for 1991 onward include generic brands.

Maryland
Historical Cigarette Tax Data for the State of Maryland Since 1955
First Cigarette Tax Enacted in 1958

Year	Rate (Cents)	Date Changed	Gross State Cigarette Taxes (in Thousands of Dollars)	Net State Cigarette Tax Collections (in Thousands of Dollars)	State Tax- Paid Cigarette Sales (Millions of Packs)	Per Capita Sales (Packs)	Average Retail Price	State & Federal Cigarette Taxes as a Percentage of Retail Price
1955							19.1	41.9
1956							20.3	39.4
1957							20.1	39.8
1958							21.2	37.7
1959	3	7/1/58	11,079	10,318	369.3	124.2	25.5	43.1
1960	3		11,492	10,917	383.1	125.6	25.0	44.0
1961	3		11,492	10,912	383.1	122.9	24.9	44.2
1962	6	7/1/61	22,960	21,812	382.7	120.0	27.7	50.5
1963	6		23,495	22,320	391.6	122.7	28.2	49.6
1964	6		24,112	22,906	401.9	122.2	28.5	49.1
1965	6		24,923	23,677	415.4	121.0	27.9	50.2
1966	6		25,567	24,289	426.1	121.0	28.2	49.6
1967	6		26,383	25,064	439.7	121.7	29.4	47.6
1968	6		26,885	25,541	448.1	121.7	30.9	45.3
1969	6		27,556	26,179	459.3	122.3	30.7	45.6
1970	6		27,906	26,511	465.1	123.5	32.6	42.9
1971	6		29,936	28,439	498.9	126.7	34.2	40.9
1972	6		31,975	30,376	532.9	133.2	34.3	40.8
1973	6		33,419	31,748	557.0	137.3	35.3	39.7
1974	6		35,351	33,584	589.2	144.8	35.8	39.1
1975	10	6/1/75	38,263	36,454	598.0	146.1	39.5	35.4
1976	10		56,168	54,342	561.7	137.1	46.1	39.1
1977	10		56,233	54,406	562.3	135.7	49.2	36.6
1978	10		55,490	53,687	554.9	134.1	52.1	34.5
1979	10		54,636	52,860	546.4	131.9	56.2	32.0
1980	10		54,574	52,800	545.7	131.5	58.1	31.0
1981	13	7/1/80	75,154	72,711	578.1	137.1	62.8	33.4
1982	13		72,788	70,413	559.8	131.3	65.4	32.1
1983	13		71,076	68,766	546.7	128.2	74.9	28.0
1984	13		68,942	66,701	530.3	122.5	84.2	34.4
1985	13		69,425	69,168	534.0	121.9	90.1	32.2
1986	13		69,874	67,603	535.1	121.8	93.3	31.1
1987	13		68,784	66,548	529.1	119.3	100.3	28.9
1988	13		68,217	66,000	524.9	115.0	109.2	26.6
1989	13		66,114	63,965	508.6	109.0	120.2	24.1
1990	13		62,332	60,307	479.6	102.8	131.5	22.1
1991	16	6/1/91	62,625	60,624	472.7	97.6	141.6	20.5
1992	36	5/1/92	84,639	82,681	444.2	91.8	159.1	22.6
1993	36		141,618	139,692	400.2	82.6	193.7	28.9
1994	36		141,772	139,843	397.3	80.8	173.3	34.6
1995	36		138,113	136,234	389.2	77.1	176.3	34.0
1996	36		135,900	134,052	377.5	75.0	177.8	33.7
1997	36		131,813	130,019	368.7	72.7	190.7	31.5
1998	36		130,039	128,271	365.0	72.0	197.3	30.4
1999	36		131,339	129,552	363.4	71.4	219.5	27.3
2000	66	7/1/99	200,760	197,589	304.2	57.7	315.2	28.6
2001	66		203,188	197,729	307.8	58.1	344.9	29.0
2002	\$1.00	6/1/02	206,237	202,680	301.0	56.0	369.7	27.0
2003	\$1.00		266,061	261,436	266.1	49.5	400.9	34.7
2004	\$1.00		269,259	264,019	269.3	48.9	410.5	33.9
2005	\$1.00		271,054	267,501	271.1	48.7	402.2	34.6
2006	\$1.00		274,107	271,076	274.1	48.9	398.1	34.9
2007	\$1.00		271,026	268,415	271.0	48.3	411.0	33.8
2008	\$2.00	1/1/08	343,692	340,534	243.0	43.3	427.9	32.5
2009	\$2.00		399,318	394,229	199.7	35.4	552.6	43.3
2010	\$2.00		399,213	394,743	199.6	35.0	621.5	48.4
2011	\$2.00		399,135	395,453	199.5	34.6	625.2	48.1
2012	\$2.00		401,550	397,912	200.8	34.4	628.8	47.9
2013	\$2.00		382,443	379,333	191.7	32.6	636.2	47.3
2014	\$2.00		374,270	371,226	187.4	31.6	638.3	47.2

Note: All figures are for fiscal year ending June 30. The notation NA means not available. Prices shown for 1991 onward include generic brands.

Massachusetts
Historical Cigarette Tax Data for the State of Massachusetts Since 1955
First Cigarette Tax Enacted in 1939

Year	Rate (Cents)	Date Changed	Gross State Cigarette Taxes (in Thousands of Dollars)	Net State Cigarette Tax Collections (in Thousands of Dollars)	State Tax- Paid Cigarette Sales (Millions of Packs)	Per Capita Sales (Packs)	Average Retail Price	State & Federal Cigarette Taxes as a Percentage of Retail Price
1955	5		28,112	28,112	562.2	117.0	24.7	52.6
1956	5		28,944	28,944	578.9	121.2	25.4	51.2
1957	5		29,904	29,642	598.1	124.3	25.5	51.0
1958	5		30,847	30,301	616.9	126.6	26.7	48.7
1959	6	7/29/58	38,093	37,417	637.8	128.4	27.8	50.4
1960	6		39,992	39,271	666.5	131.1	27.7	50.5
1961	6		42,149	41,388	702.5	136.0	27.7	50.5
1962	6		43,395	42,607	723.2	138.2	28.0	50.0
1963	6		44,045	43,229	734.1	142.2	28.0	50.0
1964	6		43,412	42,616	723.5	138.7	28.4	49.3
1965	8	1/1/65	49,565	48,760	728.5	136.5	28.4	49.3
1966	10	3/3/66	59,904	59,123	703.7	131.6	31.0	51.6
1967	10		70,073	68,812	700.7	130.2	33.6	53.6
1968	10		69,399	67,713	694.0	128.0	35.1	51.3
1969	12	6/2/69	72,056	70,309	709.1	129.7	35.0	51.4
1970	12		81,570	79,757	679.8	124.3	39.6	50.5
1971	16	5/1/71	88,880	86,987	692.1	121.4	41.0	48.8
1972	16		108,629	106,820	678.9	117.9	46.0	52.2
1973	16		112,178	110,310	701.1	121.2	46.0	52.2
1974	16		115,663	113,737	722.9	124.3	46.3	51.8
1975	16		117,057	115,111	731.6	126.1	49.4	48.6
1976	21	7/1/75	143,083	141,268	681.3	116.9	57.4	50.5
1977	21		145,006	143,166	690.5	118.9	57.3	50.6
1978	21		146,357	144,500	696.9	120.5	61.8	46.9
1979	21		143,272	141,456	682.2	118.2	64.5	45.0
1980	21		146,022	144,173	695.3	120.5	68.2	42.5
1981	21		148,438	146,558	706.8	123.2	70.8	41.0
1982	21		148,323	146,443	706.3	122.3	78.1	37.1
1983	21		145,413	143,570	692.4	119.8	88.7	32.7
1984	26	7/11/83	173,429	171,646	668.7	116.0	101.4	41.4
1985	26		176,875	174,930	680.3	117.2	108.3	38.8
1986	26		175,333	173,263	674.4	115.8	115.0	36.5
1987	26		173,007	170,811	665.4	113.8	120.4	34.9
1988	26		170,898	168,880	657.3	111.7	131.6	31.9
1989	26		160,320	158,423	616.6	104.4	148.6	28.3
1990	26		152,641	150,835	587.1	99.4	152.4	27.5
1991	26		146,858	145,119	564.8	93.5	163.3	25.7
1992	26		142,123	140,441	546.3	90.5	175.9	26.2
1993	51	1/1/93	189,892	188,325	508.2	84.1	180.6	25.5
1994	51		237,548	236,112	465.8	77.0	190.9	39.3
1995	51		236,881	235,450	464.5	76.9	205.6	36.5
1996	51		230,341	228,950	451.6	74.6	207.6	36.1
1997	76	10/1/96	279,038	276,164	406.1	66.7	244.6	40.9
1998	76		294,234	293,052	387.2	63.6	258.5	38.7
1999	76		280,663	279,586	369.3	60.4	282.2	35.4
2000	76		274,467	273,342	361.1	58.3	352.3	28.4
2001	76		264,048	263,926	347.8	54.8	384.3	28.6
2002	76		270,128	269,032	354.0	55.5	399.4	27.5
2003	\$1.51	7/25/02	438,734	437,866	303.2	47.5	484.3	39.2
2004	\$1.51		423,522	422,658	280.5	43.6	515.3	36.9
2005	\$1.51		413,602	412,758	273.9	42.7	502.8	37.8
2006	\$1.51		426,505	425,635	282.5	44.1	505.3	37.6
2007	\$1.51		418,499	417,594	277.1	43.0	500.1	38.0
2008	\$1.51		419,594	418,737	277.9	43.1	513.0	37.0
2009	\$2.51	7/1/08	562,776	562,083	224.7	34.6	636.5	45.6
2010	\$2.51		557,285	556,600	222.0	33.7	726.1	48.5
2011	\$2.51		561,567	560,877	223.7	34.2	744.1	47.3
2012	\$2.51		553,407	552,051	220.5	33.5	751.4	46.8
2013	\$2.51		536,737	534,982	213.8	32.2	750.5	46.9
2014	\$3.51	7/31/13	621,477	619,966	181.6	27.1	868.3	52.1

Note: All figures are for fiscal year ending June 30. The notation NA means not available. Prices shown for 1991 onward include generic brands.

Michigan
Historical Cigarette Tax Data for the State of Michigan Since 1955
First Cigarette Tax Enacted in 1947

Year	Rate (Cents)	Date Changed	Gross State Cigarette Taxes (in Thousands of Dollars)	Net State Cigarette Tax Collections (in Thousands of Dollars)	State Tax- Paid Cigarette Sales (Millions of Packs)	Per Capita Sales (Packs)	Average Retail Price	State & Federal Cigarette Taxes as a Percentage of Retail Price
1955	3		25,706	25,458	856.8	120.5	23.3	47.2
1956	3		26,966	26,696	898.9	122.4	22.5	48.9
1957	3		27,456	27,190	915.2	123.0	22.9	48.0
1958	5	8/1/57	43,149	42,731	898.7	119.2	25.9	50.2
1959	5		46,939	46,473	938.8	122.8	26.9	48.3
1960	6	2/1/60	52,488	51,967	973.7	125.6	26.5	49.1
1961	6		59,840	59,247	997.3	127.1	27.7	50.5
1962	5	7/1/61	51,813	51,297	1,020.0	128.2	27.1	48.0
1963	7	7/1/62	68,810	68,123	1,012.8	126.7	28.8	52.1
1964	7		70,987	70,283	1,014.1	125.0	29.3	51.2
1965	7		74,721	73,975	1,067.4	131.8	28.7	52.3
1966	7		77,364	76,598	1,105.2	134.5	29.2	51.4
1967	7		78,756	77,949	1,125.1	134.4	30.0	50.0
1968	7		80,621	79,816	1,151.7	134.2	32.0	46.9
1969	7		81,592	80,776	1,165.6	133.4	31.9	47.0
1970	11	4/1/70	85,396	84,542	1,127.4	128.6	33.7	44.5
1971	11		123,495	122,260	1,122.7	126.1	39.2	48.5
1972	11		130,016	128,715	1,182.0	131.4	40.0	47.5
1973	11		133,604	132,268	1,214.6	133.7	40.2	47.3
1974	11		138,116	136,735	1,255.6	138.8	41.1	46.2
1975	11		136,929	135,560	1,244.8	136.8	44.4	42.8
1976	11		139,015	137,625	1,263.8	138.0	47.9	39.7
1977	11		140,488	139,083	1,277.2	140.3	48.3	39.3
1978	11		142,424	140,999	1,294.8	141.8	54.0	35.2
1979	11		142,421	140,977	1,294.7	140.9	57.2	33.2
1980	11		142,473	141,049	1,295.1	140.7	60.3	31.5
1981	11		142,017	140,485	1,291.1	139.5	61.8	30.7
1982	21	5/1/82	147,003	145,533	1,263.7	137.3	68.0	27.9
1983	21		245,417	242,963	1,168.7	128.3	87.7	33.1
1984	21		245,818	243,360	1,170.6	128.2	97.0	38.1
1985	21		243,993	241,553	1,161.9	126.6	101.4	36.5
1986	21		241,805	239,387	1,151.5	126.5	106.0	34.9
1987	21		236,118	233,756	1,124.4	122.1	111.4	33.2
1988	25	1/1/88	252,492	249,967	1,122.0	121.1	122.2	33.6
1989	25		272,167	269,445	1,088.6	116.6	133.0	30.8
1990	25		267,058	266,387	1,068.3	114.4	143.9	28.5
1991	25		257,166	254,594	1,028.6	110.3	151.8	27.0
1992	25		251,217	248,704	1,003.1	107.6	176.7	25.5
1993	25		246,198	243,732	992.9	106.5	184.6	24.4
1994	75	5/1/94	277,844	275,345	1,059.2	112.9	163.4	30.0
1995	75		590,693	584,759	786.2	82.8	224.3	44.1
1996	75		592,743	587,408	788.8	82.9	229.3	43.2
1997	75		545,932	540,505	724.9	75.6	233.8	42.3
1998	75		530,765	525,030	707.2	73.7	243.0	40.7
1999	75		604,717	597,230	798.5	81.7	261.3	37.9
2000	75		601,780	594,170	809.7	83.7	333.8	29.7
2001	75		590,401	583,023	787.0	79.2	345.5	31.5
2002	75		584,605	577,291	780.1	78.1	379.3	28.7
2003	\$1.25	8/1/02	828,678	816,531	722.8	72.3	434.5	37.7
2004	\$1.25		863,990	851,045	690.0	68.5	433.4	37.8
2005	\$2.00	7/1/04	1,106,720	1,089,997	585.1	57.9	508.7	47.0
2006	\$2.00		1,143,259	1,126,111	571.6	56.5	510.0	46.9
2007	\$2.00		1,111,163	1,094,495	555.6	55.0	529.3	45.2
2008	\$2.00		1,055,969	1,040,129	528.0	52.4	535.0	44.7
2009	\$2.00		1,011,635	996,461	505.8	50.6	541.3	44.2
2010	\$2.00		972,128	957,546	486.1	48.8	613.9	49.0
2011	\$2.00		916,873	903,120	458.4	46.4	621.0	48.5
2012	\$2.00		922,371	908,535	461.2	46.7	633.5	47.5
2013	\$2.00		896,272	883,027	448.2	45.4	638.6	47.1
2014	\$2.00		879,666	866,666	439.9	44.5	656.2	45.9

Note: All figures are for fiscal year ending June 30. The notation NA means not available. Prices shown for 1991 onward include generic brands.

Minnesota
Historical Cigarette Tax Data for the State of Minnesota Since 1955
First Cigarette Tax Enacted in 1947

Year	Rate (Cents)	Date Changed	Gross State Cigarette Taxes (in Thousands of Dollars)	Net State Cigarette Tax Collections (in Thousands of Dollars)	State Tax- Paid Cigarette Sales (Millions of Packs)	Per Capita Sales (Packs)	Average Retail Price	State & Federal Cigarette Taxes as a Percentage of Retail Price
1955	4		11,781	11,310	294.5	94.4	22.5	53.3
1956	4		12,223	11,751	306.0	96.2	22.6	53.1
1957	4		12,697	12,179	317.4	97.4	23.8	50.4
1958	4		13,396	12,825	334.5	100.9	25.0	48.0
1959	4		14,314	13,735	357.9	107.3	24.8	48.4
1960	5.5	8/1/59	20,028	19,455	360.0	106.6	26.7	50.6
1961	5.5		21,820	21,198	395.9	115.6	26.6	50.8
1962	7	7/1/61	25,481	24,282	363.4	104.7	28.7	52.3
1963	8	5/21/63	27,823	26,785	391.4	112.6	28.7	52.3
1964	8		29,422	28,154	366.5	104.7	30.1	53.2
1965	8		30,846	29,831	384.6	109.2	30.2	53.0
1966	8		31,561	30,347	393.7	110.7	30.3	52.8
1967	8		32,781	31,747	409.1	114.4	30.9	51.8
1968	8		32,606	31,579	407.2	113.7	32.7	48.9
1969	13	5/30/69	33,822	32,901	409.6	112.3	32.8	48.8
1970	13		50,169	49,097	385.9	104.3	39.1	53.7
1971	13		57,866	56,497	444.8	116.4	40.1	52.4
1972	18	10/31/71	61,452	57,930	375.6	96.8	45.2	57.5
1973	18		74,856	72,959	415.9	106.8	45.6	57.0
1974	18		77,610	75,784	431.1	110.6	47.0	55.3
1975	18		78,648	76,649	436.8	111.5	49.4	52.6
1976	18		82,524	80,214	458.3	116.7	52.1	49.9
1977	18		83,667	82,031	464.8	117.2	53.1	49.0
1978	18		85,172	82,957	472.6	118.9	57.9	44.9
1979	18		85,350	83,736	473.9	118.3	60.9	42.7
1980	18		86,084	84,629	477.8	117.7	63.0	41.3
1981	18		88,627	86,198	492.4	120.8	65.8	39.5
1982	18		87,997	86,286	488.9	119.4	71.7	36.3
1983	18		84,999	83,418	467.7	113.2	87.3	29.8
1984	18		83,118	81,688	461.8	110.8	99.2	34.3
1985	18		85,266	83,688	472.5	113.0	101.5	33.5
1986	23	6/1/85	101,057	97,635	439.4	104.3	116.3	33.5
1987	38	6/1/87	113,133	111,511	459.6	108.8	120.1	32.5
1988	38		153,560	152,079	404.1	94.1	141.7	38.1
1989	38		151,765	150,355	399.5	92.3	152.5	35.4
1990	38		149,613	145,992	392.5	90.7	162.3	33.3
1991	38		146,789	133,789	380.2	86.2	173.9	31.1
1992	43	6/1/91	159,105	156,718	369.7	83.8	197.7	31.9
1993	48	7/1/92	174,012	172,742	359.9	81.6	215.6	31.5
1994	48		173,788	172,746	371.5	83.4	196.1	36.7
1995	48		179,311	177,036	382.0	84.1	202.2	35.6
1996	48		177,531	177,243	374.8	81.7	208.6	34.5
1997	48		180,640	180,571	391.6	84.1	216.8	33.2
1998	48		184,434	180,596	387.6	83.2	220.2	32.7
1999	48		181,654	177,337	378.3	80.7	227.4	31.7
2000	48		177,262	174,319	367.1	76.0	303.6	23.7
2001	48		176,418	172,522	365.0	74.2	318.8	25.7
2002	48		169,427	166,081	352.8	71.0	347.6	23.6
2003	48		171,131	168,010	356.5	71.7	352.3	24.7
2004	48		177,195	175,423	369.2*	73.0	342.9	25.4
2005	48		160,653	160,256	334.7	65.7	351.5	24.8
2006	\$1.485*	8/1/05	390,965	390,965	285.5	55.6	446.7	42.0
2007	\$1.493		408,644	408,644	273.7	53.0	458.9	41.0
2008	\$1.493		394,520	392,384	264.8	50.9	461.0	40.8
2009	\$1.504		382,045	380,424	254.3	48.7	481.4	39.1
2010	\$1.560		380,217	380,217	245.0	46.5	567.1	44.3
2011	\$1.576		430,295**	428,044**	273.4	51.5	578.5	44.8
2012	\$1.600		322,517	322,517	202.4	37.9	590.7	43.9
2013	\$1.600		372,224	372,224	231.9	43.1	580.9	44.9
2014	\$3.342***	7/1/13	566,701	566,701	170.1	31.4	761.6	56.9

Note: All figures are for fiscal year ending June 30. The notation NA means not available. Prices shown for 1991 onward include generic brands. Tax adjusted with inflation since FY 2006.

*2004 tax volume reflects June accelerated payment.

**FY 2011 revenues and volume reflect abnormal purchase of stamps at year's end due to budget-induced stamp shortage in FY 2012.

***The MN tax rate was a combination of a \$2.83 excise tax and a wholesaler fee of 51.2 cents. The cost of a stamp includes both.

Mississippi
Historical Cigarette Tax Data for the State of Mississippi Since 1955
First Cigarette Tax Enacted in 1930

Year	Rate (Cents)	Date Changed	Gross State Cigarette Taxes (in Thousands of Dollars)	Net State Cigarette Tax Collections (in Thousands of Dollars)	State Tax- Paid Cigarette Sales (Millions of Packs)	Per Capita Sales (Packs)	Average Retail Price	State & Federal Cigarette Taxes as a Percentage of Retail Price
1955	5	3/1/55	6,610	5,949	152.9	73.7	23.2	51.5
1956	5		7,446	6,701	148.9	71.7	24.6	52.9
1957	5		7,811	7,030	156.2	73.7	25.7	50.6
1958	5		8,068	7,261	161.4	75.7	26.1	49.8
1959	6	7/1/58	10,180	9,162	169.6	80.0	27.1	51.7
1960	6		10,901	9,811	181.7	84.0	27.3	51.3
1961	6		11,330	10,197	188.8	86.6	26.9	52.0
1962	6		11,924	10,731	198.4	89.6	27.4	51.1
1963	8	7/1/62	15,031	13,762	188.6	83.9	30.5	52.5
1964	8		15,785	14,207	197.2	86.1	30.4	52.5
1965	9	7/1/64	17,443	16,051	193.3	83.5	31.4	54.1
1966	9		18,167	16,713	201.9	86.9	31.8	53.5
1967	9		18,437	16,962	204.9	88.1	31.6	53.8
1968	9		18,806	17,301	209.0	89.0	33.9	50.1
1969	9		19,201	17,665	213.3	91.0	34.8	48.9
1970	9		19,844	18,257	220.5	93.4	36.2	47.0
1971	9		21,021	19,339	233.6	105.4	37.5	45.3
1972	9		22,467	20,670	249.6	112.1	37.4	45.5
1973	9		23,431	21,557	260.3	115.0	37.3	45.6
1974	11	7/1/73	29,391	26,995	267.2	117.1	41.4	45.9
1975	11		29,870	27,481	271.5	116.8	43.0	44.2
1976	11		31,195	28,699	283.6	120.9	46.4	41.0
1977	11		31,607	28,968	287.3	122.1	48.8	38.9
1978	11		32,820	29,820	298.4	124.9	53.6	35.4
1979	11		32,771	29,824	297.9	123.9	56.5	33.6
1980	11		33,609	30,629	305.5	127.0	59.7	31.8
1981	11		34,742	31,625	315.8	125.3	63.0	30.2
1982	11		35,020	31,779	318.4	125.8	69.2	27.5
1983	11		34,308	31,242	311.9	122.3	78.6	24.2
1984	11		33,262	30,299	303.3	116.4	89.0	30.3
1985	18	6/1/85	35,094	34,304	302.9	115.3	96.4	28.0
1986	18		54,071	49,540	295.8	113.2	106.0	32.1
1987	18		52,453	48,130	291.3	110.0	115.8	29.4
1988	18		52,498	49,115	291.7	109.0	122.6	27.7
1989	18		51,984	47,199	288.8	108.3	125.8	27.0
1990	18		48,814	45,125	271.6	101.8	139.9	24.3
1991	18		48,919	44,170	271.8	105.6	142.7	23.8
1992	18		48,171	45,040	267.7	103.9	160.8	23.6
1993	18		48,875	45,714	271.5	105.4	177.8	21.4
1994	18		49,447	46,223	274.7	106.0	156.9	26.8
1995	18		51,134	47,792	284.1	107.5	153.9	27.3
1996	18		51,647	48,318	286.9	106.9	161.2	26.1
1997	18		51,954	47,685	288.6	106.3	168.6	24.9
1998	18		52,320	47,909	290.7	107.0	175.8	23.9
1999	18		51,089	47,238	283.8	103.9	199.5	21.1
2000	18		49,248	46,227	273.6	97.2	272.0	15.4
2001	18		48,067	44,970	267.0	93.9	280.0	18.6
2002	18		47,071	44,024	261.5	91.5	308.9	16.8
2003	18		46,899	43,895	260.5	91.2	319.3	17.9
2004	18		45,850	42,901	254.7	88.4	321.5	17.7
2005	18		46,344	43,348	257.5	88.8	320.3	17.8
2006	18		48,477	45,368	269.3	92.2	317.9	17.9
2007	18		46,500	43,531	258.3	88.8	321.5	17.7
2008	18		49,153	45,801	273.1	93.6	343.7	16.6
2009	68	5/15/09	67,920	64,660	263.1	89.5	345.1	16.5
2010	68		141,054	134,561	207.4	70.3	453.6	37.3
2011	68		137,064	130,738	201.6	67.9	481.1	35.1
2012	68		134,744	128,513	198.2	66.5	494.8	34.2
2013	68		129,739	123,706	190.8	63.9	490.2	34.5
2014	68		124,474	118,686	183.1	61.2	487.5	34.7

Note: All figures are for fiscal year ending June 30. The notation NA means not available. Prices shown for 1991 onward include generic brands.

Missouri
Historical Cigarette Tax Data for the State of Missouri Since 1955
First Cigarette Tax Enacted in 1956

Year	Rate (Cents)	Date Changed	Gross State Cigarette Taxes (in Thousands of Dollars)	Net State Cigarette Tax Collections (in Thousands of Dollars)	State Tax- Paid Cigarette Sales (Millions of Packs)	Per Capita Sales (Packs)	Average Retail Price	State & Federal Cigarette Taxes as a Percentage of Retail Price
1955							19.3	41.5
1956	2	1/1/56	4,980	4,881	249.0	119.6	20.4	39.2
1957	2		9,948	9,760	497.9	117.3	21.6	46.3
1958	2		10,246	10,051	512.8	120.4	23.1	43.3
1959	2		10,989	10,461	550.5	129.8	22.8	43.9
1960	2		11,470	10,875	574.5	134.0	23.3	42.9
1961	4	5/1/61	14,053	13,521	598.8	138.3	23.2	43.1
1962	4		22,642	21,964	566.1	129.3	25.6	46.9
1963	4		23,155	22,460	578.9	133.2	25.8	46.5
1964	4		22,510	21,836	562.7	130.0	25.7	46.7
1965	4		22,968	22,279	574.2	130.2	26.1	46.0
1966	4		25,027	24,298	626.5	139.3	26.2	45.8
1967	4		24,945	24,196	623.6	138.3	27.5	43.6
1968	4		25,284	24,525	632.1	137.3	29.2	41.1
1969	4		25,384	24,470	634.6	137.2	29.9	40.1
1970	9	7/15/69	50,999	50,006	564.2	121.3	36.0	47.2
1971	9		54,050	52,973	598.6	127.6	36.8	46.2
1972	9		55,576	54,464	617.5	130.0	37.7	45.1
1973	9		56,509	55,379	627.8	132.1	37.7	45.1
1974	9		57,975	56,099	644.2	135.4	38.0	44.7
1975	9		58,307	56,518	647.9	135.6	43.5	39.1
1976	9		59,808	58,162	664.5	139.5	44.7	38.0
1977	9		60,568	59,356	672.9	140.8	45.9	37.0
1978	9		61,263	60,046	680.7	141.8	49.9	34.1
1979	9		61,335	60,113	681.5	140.2	52.2	32.6
1980	9		62,263	61,018	691.8	142.1	57.3	29.7
1981	9		62,180	60,936	690.9	140.5	59.9	28.4
1982	9		62,122	60,879	690.2	139.7	64.7	26.3
1983	13	8/13/82	80,704	78,171	663.8	134.1	74.8	28.1
1984	13		84,351	81,820	648.9	130.0	84.8	34.2
1985	13		84,761	82,219	652.0	129.2	93.7	30.9
1986	13		84,312	81,783	648.6	128.8	101.9	28.5
1987	13		85,255	82,698	655.8	128.7	108.5	26.7
1988	13		85,700	83,129	659.2	127.4	114.6	25.3
1989	13		83,125	80,631	639.3	122.8	118.9	24.4
1990	13		80,659	78,244	620.1	119.1	129.1	22.4
1991	13		80,390	77,985	616.6	119.9	132.5	21.9
1992	13		82,066	79,607	629.3	122.3	153.1	21.6
1993	13		81,556	79,111	625.6	121.6	157.6	20.9
1994	17	10/1/93	98,703	95,458	619.2	119.4	146.8	27.9
1995	17		111,082	107,754	652.0	124.0	150.3	27.3
1996	17		112,492	109,135	657.8	124.1	159.8	25.7
1997	17		112,930	106,630	646.6	120.6	163.4	25.1
1998	17		109,373	106,092	643.4	120.1	173.8	23.6
1999	17		105,596	104,987	637.5	118.0	197.0	20.8
2000	17		107,169	103,954	630.4	113.8	258.8	15.8
2001	17		102,503	99,428	603.0	107.8	282.2	18.1
2002	17		94,980	92,031	558.3	99.2	304.0	16.8
2003	17		105,034	97,957	599.1	106.4	308.1	18.2
2004	17		100,047	99,444	598.8	105.0	316.1	17.7
2005	17		101,285	99,259	595.8	103.4	308.8	18.1
2006	17		102,962	99,873	609.7	105.1	318.6	17.6
2007	17		99,969	96,970	588.1	100.6	325.1	17.2
2008	17		100,065	97,150	588.6	100.1	335.8	16.7
2009	17		97,731	94,709	574.9	97.2	341.7	16.4
2010	17		93,971	91,152	552.8	92.3	403.6	29.2
2011	17		92,748	89,966	545.6	91.1	410.6	28.7
2012	17		91,350	88,609	537.4	89.4	429.9	27.4
2013	17		89,524	86,838	526.6	87.4	423.9	27.8
2014	17		84,847	82,302	499.1	82.6	438.7	26.9

Note: All figures are for fiscal year ending June 30. Prices shown for 1991 onward include generic brands.

Montana
Historical Cigarette Tax Data for the State of Montana Since 1955
First Cigarette Tax Enacted in 1947

Year	Rate (Cents)	Date Changed	Gross State Cigarette Taxes (in Thousands of Dollars)	Net State Cigarette Tax Collections (in Thousands of Dollars)	State Tax- Paid Cigarette Sales (Millions of Packs)	Per Capita Sales (Packs)	Average Retail Price	State & Federal Cigarette Taxes as a Percentage of Retail Price
1955	4		2,907	2,762	72.7	118.6	22.7	52.9
1956	4		2,089	2,933	77.2	123.9	24.2	49.6
1957	5	2/25/57	3,286	3,132	77.1	119.3	23.7	50.6
1958	8	7/1/57	5,410	5,190	66.6	100.6	30.1	53.2
1959	8		6,036	5,735	75.5	113.7	30.2	53.0
1960	8		6,149	5,900	77.2	115.7	30.7	52.1
1961	8		6,462	6,139	80.8	119.1	30.2	53.0
1962	8		6,535	6,208	81.7	119.8	30.7	52.1
1963	8		6,742	6,405	84.3	118.9	30.5	52.5
1964	8		6,378	6,059	79.7	112.8	30.8	51.9
1965	8		6,654	6,321	83.2	118.0	31.0	51.6
1966	8		6,488	6,164	81.1	114.9	30.9	51.8
1967	8		6,623	6,292	82.8	118.0	31.3	51.1
1968	8		6,514	6,188	81.4	116.1	32.4	49.4
1969	8		6,511	6,186	81.4	117.4	32.6	49.1
1970	8		6,167	5,856	77.2	111.2	34.0	47.1
1971	12	3/5/71	6,996	6,679	80.6	115.6	34.7	46.1
1972	12		10,379	10,068	86.5	122.2	40.1	49.9
1973	12		10,344	10,033	86.2	119.9	40.9	48.9
1974	12		10,549	10,233	87.9	121.9	41.8	47.9
1975	12		10,908	10,581	90.9	123.7	43.7	45.8
1976	12		11,204	10,868	93.4	124.9	45.3	44.2
1977	12		11,479	11,135	95.7	127.0	47.6	42.0
1978	12		11,618	11,270	96.8	127.2	51.9	38.5
1979	12		11,337	10,996	94.5	120.3	53.7	37.2
1980	12		11,504	11,159	95.9	122.0	56.7	35.3
1981	12		11,436	11,093	95.3	121.1	60.4	33.1
1982	12		11,649	11,300	97.1	122.4	65.7	30.4
1983	12		10,930	10,602	91.1	113.7	77.2	25.9
1984	16	7/1/83	13,072	12,652	90.6	110.1	91.3	35.0
1985	16		13,712	13,256	85.7	103.6	95.5	33.5
1986	16		12,943	12,514	80.9	97.8	102.0	31.4
1987	16		12,411	11,999	76.7	91.7	106.2	30.1
1988	16		11,647	11,284	72.5	87.1	115.3	27.8
1989	16		11,398	10,095	70.7	86.2	123.0	26.0
1990	18	10/1/89	12,262	11,862	69.5	84.7	140.4	24.2
1991	18		11,888	11,521	66.0	82.9	143.6	23.0
1992	18		12,435	12,068	70.0	86.6	163.5	23.2
1993	19.26	8/15/92	13,191	12,876	68.5	86.0	179.4	21.9
1994	18	8/15/93	12,852	12,318	70.6	88.2	151.3	27.8
1995	18		14,227	13,847	75.7	90.5	155.4	27.0
1996	18		13,646	13,186	75.4	87.3	156.8	26.8
1997	18		14,035	13,689	78.1	88.9	164.9	25.5
1998	18		14,094	13,490	78.3	89.1	175.4	23.9
1999	18		13,131	12,747	72.6	82.6	196.2	21.4
2000	18		12,442	12,033	71.8	75.5	260.7	16.1
2001	18		12,152	11,750	67.5	74.8	271.0	19.2
2002	18		12,120	11,726	67.3	74.4	309.3	16.8
2003	70	5/1/03	16,740	16,570	64.9	71.7	312.7	17.7
2004	70		43,748	42,190	62.4	68.0	383.4	28.4
2005	\$1.70	1/1/05	59,519	56,587	58.8	63.5	394.0	27.7
2006	\$1.70		82,180	81,758	48.3	51.6	481.4	43.4
2007	\$1.70		84,580	82,086	49.7	52.6	491.4	42.5
2008	\$1.70		85,626	84,249	50.3	52.6	496.8	42.1
2009	\$1.70		81,852	79,547	48.1	49.8	500.8	41.7
2010	\$1.70		78,492	76,910	46.2	47.3	576.6	47.0
2011	\$1.70		76,431	74,503	45.0	45.5	612.1	44.3
2012	\$1.70		77,266	76,878	45.5	45.5	618.9	43.8
2013	\$1.70		75,665	74,061	44.5	44.3	612.8	44.2
2014	\$1.70		74,316	73,398	43.7	43.0	615.5	44.0

Note: All figures are for fiscal year ending June 30. The notation NA means not available. Prices shown for 1991 onward include generic brands.

Nebraska
Historical Cigarette Tax Data for the State of Nebraska Since 1955
First Cigarette Tax Enacted in 1947

Year	Rate (Cents)	Date Changed	Gross State Cigarette Taxes (in Thousands of Dollars)	Net State Cigarette Tax Collections (in Thousands of Dollars)	State Tax- Paid Cigarette Sales (Millions of Packs)	Per Capita Sales (Packs)	Average Retail Price	State & Federal Cigarette Taxes as a Percentage of Retail Price
1955	3		4,080	3,876	136.0	101.0	21.2	51.9
1956	3		4,162	3,954	138.7	100.6	22.5	48.9
1957	3		4,133	3,927	137.8	99.1	22.4	49.1
1958	4	9/20/57	5,231	4,969	140.1	100.5	24.9	48.2
1959	4		5,931	5,635	148.3	107.2	25.6	46.9
1960	4		6,276	5,962	156.9	111.9	25.3	47.4
1961	4		6,753	6,415	168.8	119.4	25.5	47.1
1962	4		6,833	6,492	170.8	119.4	25.8	46.5
1963	6	6/1/63	7,184	6,825	175.9	118.5	25.8	46.5
1964	6		9,312	8,846	155.2	106.3	27.5	50.9
1965	8	4/1/65	10,444	9,926	163.6	110.5	27.6	50.7
1966	8		12,539	11,912	156.7	106.1	29.6	54.1
1967	8		12,810	12,169	160.1	110.0	31.4	51.0
1968	8		12,567	11,939	157.1	109.5	33.2	48.2
1969	8		12,482	11,858	156.0	108.4	32.9	48.6
1970	8		12,529	11,902	156.6	108.1	33.9	47.2
1971	13	4/28/71	14,171	13,463	161.8	108.6	34.7	46.1
1972	13		20,623	19,592	158.6	104.9	41.1	51.1
1973	13		21,119	20,063	162.5	106.6	41.2	51.0
1974	13		22,153	21,045	170.4	110.5	42.0	50.0
1975	13		22,892	21,747	176.1	114.1	44.6	47.1
1976	13		23,744	22,556	182.6	118.1	46.8	44.9
1977	13		23,759	22,571	182.8	117.7	48.1	43.7
1978	13		23,822	22,631	183.2	117.4	53.6	39.2
1979	13		23,614	22,434	181.6	116.1	55.4	37.9
1980	13		23,791	22,601	183.0	116.3	59.5	35.3
1981	13		23,878	22,684	183.7	117.0	60.9	34.5
1982	18	8/30/81, 5/1/82	26,594	25,265	184.7	117.1	69.7	31.6
1983	18		31,636	30,054	175.8	110.8	83.7	31.1
1984	18		31,069	29,516	172.6	107.7	94.8	35.9
1985	18		30,639	29,107	170.2	105.1	95.8	35.5
1986	23	3/1/86	32,372	30,872	165.7	103.1	104.0	32.7
1987	23		37,825	36,312	164.4	101.3	113.7	34.3
1988	27	7/1/87	40,487	38,838	150.2	92.9	123.3	34.9
1989	27		40,292	39,405	151.0	93.8	139.3	30.9
1990	27		39,082	37,753	144.7	89.9	143.4	30.0
1991	27		39,469	38,127	145.8	92.4	152.2	28.3
1992	27		38,702	37,386	143.1	90.6	169.5	27.7
1993	27		38,832	37,512	143.8	91.1	177.2	26.5
1994	34	7/1/93	46,309	44,734	136.3	85.9	169.6	34.2
1995	34		48,521	46,871	142.7	88.5	170.7	34.0
1996	34		47,705	46,083	140.3	86.2	175.5	33.0
1997	34		48,092	46,457	141.3	85.5	184.8	31.4
1998	34		46,580	46,457	136.4	83.1	194.6	29.8
1999	34		48,964	47,301	143.5	86.6	214.6	27.0
2000	34		44,993	43,464	132.2	77.6	288.3	20.0
2001	34		40,607	39,227	119.4	69.8	309.5	22.0
2002	34		45,028	43,497	132.4	77.3	327.8	20.7
2003	64	10/1/02	60,863	59,557	117.2	68.4	386.7	26.6
2004	64		68,819	67,648	107.5	61.8	379.1	27.2
2005	64		68,200	66,981	106.6	61.0	361.9	28.5
2006	64		67,026	65,786	104.7	59.5	364.8	28.2
2007	64		67,967	66,710	106.2	60.1	371.8	27.7
2008	64		71,763	70,445	112.1	63.2	376.8	27.4
2009	64		68,244	66,981	106.6	59.8	376.7	27.3
2010	64		63,205	62,036	98.8	55.0	469.3	35.2
2011	64		62,516	61,360	97.7	53.5	497.9	33.1
2012	64		61,949	60,803	96.8	52.5	510.7	32.3
2013	64		60,779	59,654	95.0	51.2	506.2	32.6
2014	64		56,576	55,529	88.4	47.3	527.0	31.3

Note: All figures are for fiscal year ending June 30. The notation NA means not available. Prices shown for 1991 onward include generic brands.

Nevada
Historical Cigarette Tax Data for the State of Nevada Since 1955
First Cigarette Tax Enacted in 1947

Year	Rate (Cents)	Date Changed	Gross State Cigarette Taxes (in Thousands of Dollars)	Net State Cigarette Tax Collections (in Thousands of Dollars)	State Tax- Paid Cigarette Sales (Millions of Packs)	Per Capita Sales (Packs)	Average Retail Price	State & Federal Cigarette Taxes as a Percentage of Retail Price
1955	3		1,157	1,081	38.6	184.7	23.3	47.2
1956	3		1,241	1,179	41.4	175.4	23.5	46.8
1957	3		1,239	1,177	41.3	165.2	23.3	47.2
1958	3		1,330	1,263	44.3	172.4	24.5	44.9
1959	3		1,503	1,428	50.1	188.3	25.2	43.7
1960	3		1,669	1,586	55.6	199.3	25.5	43.1
1961	3		1,801	1,711	59.9	207.9	25.9	42.5
1962	7	7/1/61	4,425	4,248	62.4	208.8	28.9	51.9
1963	7		4,988	4,789	71.3	212.7	29.9	50.2
1964	7		5,315	5,102	75.9	206.3	29.5	50.8
1965	7		5,505	5,285	78.6	192.7	29.7	50.5
1966	7		5,668	5,444	81.0	184.0	29.9	50.2
1967	7		5,589	5,365	79.8	175.8	30.2	49.7
1968	7		5,902	5,665	84.2	189.7	32.8	45.7
1969	7		6,218	5,985	89.2	198.6	33.3	45.0
1970	10	7/1/69	8,729	8,384	86.6	189.5	38.9	46.3
1971	10		9,366	8,990	93.9	190.5	44.0	40.9
1972	10		10,039	9,634	100.7	198.6	40.6	44.3
1973	10		10,546	10,120	106.2	201.5	40.3	44.7
1974	10		11,130	10,679	112.2	204.7	41.9	43.0
1975	10		11,665	11,191	117.6	205.2	44.5	40.5
1976	10		11,756	11,276	119.2	201.4	44.9	40.1
1977	10		11,648	11,034	116.4	190.8	49.3	36.5
1978	10		11,871	11,397	118.4	187.0	54.3	33.1
1979	10		12,128	11,644	121.0	183.3	57.1	31.5
1980	10		12,536	12,037	124.8	177.7	63.1	28.5
1981	10		13,794	13,236	137.4	171.9	63.3	28.4
1982	10		14,012	13,454	139.5	165.1	71.6	25.1
1983	10		14,092	13,531	140.2	159.2	81.9	22.0
1984	15	7/1/83	17,606	16,904	123.6	136.6	99.8	31.1
1985	15		20,321	19,345	135.0	146.7	109.3	28.4
1986	15		20,285	19,488	132.6	142.6	106.6	29.1
1987	15		20,932	20,096	139.0	147.7	114.0	27.2
1988	20		28,020	26,898	145.7	141.9	129.6	27.8
1989	20		29,526	28,345	147.5	137.9	145.6	24.7
1990	35	7/1/89	48,131	46,205	146.9	137.3	173.7	29.3
1991	35		50,229	48,258	143.6	115.5	186.3	27.4
1992	35		47,894	46,459	136.8	110.0	193.8	28.4
1993	35		46,349	45,410	134.4	108.1	196.8	27.9
1994	35		47,907	46,471	136.9	105.2	190.3	31.0
1995	35		49,960	48,462	142.7	100.9	190.4	31.0
1996	35		51,189	50,336	150.4	99.0	195.0	30.3
1997	35		53,619	53,165	153.2	95.6	198.5	29.7
1998	35		57,467	55,749	164.2	102.4	200.6	29.4
1999	35		60,978	59,148	174.2	103.9	225.8	26.1
2000	35		61,017	59,187	174.3	93.2	303.5	19.4
2001	35		63,398	61,181	180.9	90.5	318.5	21.7
2002	35		60,595	58,778	173.1	82.2	322.1	21.4
2003	35		63,945	62,027	182.3	86.6	357.7	22.4
2004	80	7/22/03	124,101	122,128	156.6	69.9	376.7	31.6
2005	80		130,166	129,051	162.7	69.7	383.0	31.1
2006	80		131,803	130,060	165.3	68.5	375.2	31.7
2007	80		130,840	129,544	163.5	65.5	378.0	31.5
2008	80		130,033	126,539	158.8	61.9	402.6	29.6
2009	80		111,132	110,008	139.2	53.5	402.8	29.5
2010	80		101,634	101,472	127.0	48.1	497.9	36.4
2011	80		98,666	98,496	123.3	45.7	502.0	36.1
2012	80		95,094	94,080	117.5	43.1	523.0	34.6
2013	80		95,795	95,040	119.1	43.2	518.1	34.9
2014	80		92,936	90,260	116.2	41.6	528.7	34.2

Note: All figures are for fiscal year ending June 30. The notation NA means not available. Prices shown for 1991 onward include generic brands.

New Hampshire
Historical Cigarette Tax Data for the State of New Hampshire Since 1955
First Cigarette Tax Enacted in 1939

Year	Rate (Cents)	Date Changed	Gross State Cigarette Taxes (in Thousands of Dollars)	Net State Cigarette Tax Collections (in Thousands of Dollars)	State Tax- Paid Cigarette Sales (Millions of Packs)	Per Capita Sales (Packs)	Average Retail Price	State & Federal Cigarette Taxes as a Percentage of Retail Price
1955	3		2,732	2,596	89.0	162.7	21.5	51.2
1956	3		2,890	2,745	92.2	167.9	22.5	48.9
1957	3		3,022	2,865	94.4	166.5	22.6	48.7
1958	3.5		3,331	3,165	100.0	173.6	23.9	46.0
1959	3.5		3,759	3,563	112.8	193.2	23.8	46.2
1960	3.5		4,018	3,817	114.5	190.2	23.9	46.0
1961	3.5		4,281	4,067	128.0	210.2	24.0	47.9
1962	3.5		4,573	4,344	136.1	219.2	24.3	47.3
1963	3.5		4,733	4,496	139.9	221.4	24.2	47.5
1964	3.5		4,913	4,650	140.4	223.9	24.7	46.6
1965	3.5		5,346	5,079	152.9	233.8	24.7	46.6
1966	4.5	7/1/65	8,659	8,313	192.4	287.6	25.9	48.3
1967	4.5		9,131	8,766	202.9	297.9	26.5	47.2
1968	7	7/1/67	12,806	12,358	181.1	264.0	29.9	50.2
1969	7		12,210	11,782	174.4	248.5	29.9	50.2
1970	7		13,332	12,865	190.5	265.7	31.4	47.8
1971	8.5	7/1/70	17,821	16,975	206.3	278.0	34.1	48.4
1972	11	7/7/71	24,229	23,256	225.7	296.2	36.1	51.2
1973	11		23,666	22,781	215.1	279.0	36.9	51.5
1974	11		23,477	22,590	213.4	269.8	37.9	50.1
1975	11		23,913	23,005	217.4	269.1	40.8	46.6
1976	12	7/1/75	28,508	27,938	237.6	290.5	43.9	45.6
1977	12		27,498	26,839	229.1	278.8	45.0	44.4
1978	12		27,463	26,807	228.9	269.6	49.7	40.2
1979	12		26,610	25,949	221.7	254.6	53.2	37.6
1980	12		26,373	25,742	219.8	247.8	55.3	36.2
1981	12		27,123	26,481	226.0	245.4	58.4	34.2
1982	12		26,934	26,302	224.5	239.8	67.0	29.9
1983	12		26,583	25,958	221.5	232.9	74.7	26.8
1984	17	8/15/83	34,316	33,528	209.6	215.1	90.5	36.5
1985	17		33,552	32,767	197.4	201.1	89.2	37.0
1986	17		33,639	32,859	195.4	195.9	100.0	33.0
1987	17		32,327	31,597	195.2	195.1	102.0	32.4
1988	17		32,515	31,754	191.3	180.4	113.5	29.1
1989	17		32,082	31,437	188.4	172.9	125.9	26.2
1990	25*	7/1/89, 2/20/90	37,639	37,639	171.7	152.4	135.9	37.2
1991	25		40,860	40,860	163.1	144.8	153.9	26.6
1992	25		40,608	40,608	162.0	143.7	164.4	27.4
1993	25		41,940	40,466	167.8	148.9	181.1	24.8
1994	25		43,658	42,672	175.8	153.8	157.8	31.1
1995	25		44,765	44,765	179.1	158.5	163.9	29.9
1996	25		45,122	45,122	180.6	158.0	168.6	29.1
1997	25		50,639	49,511	202.6	174.4	176.6	27.7
1998	37	7/1/97	74,917	73,952	201.9	173.8	197.0	31.0
1999	37		72,034	72,034	201.4	171.7	222.8	27.4
2000	52	7/1/99	93,588	91,591	180.4	147.3	313.9	24.2
2001	52		87,461	87,461	168.2	136.1	321.5	26.7
2002	52		86,158	84,065	165.7	131.6	352.9	24.4
2003	52		95,760	95,760	184.2	146.2	357.7	25.4
2004	52		99,326	99,189	191.1	148.1	357.0	25.5
2005	52		93,440	93,440	180.1	138.6	351.6	25.9
2006	80	7/1/05	142,008	142,008	177.5	135.5	372.5	31.9
2007	80		138,574	138,574	173.1	131.6	376.4	31.6
2008	\$1.08	7/1/07	161,215	161,215	149.3	113.5	424.0	34.7
2009	\$1.33	10/1/08	190,829	190,829	153.4	116.6	442.3	38.0
2010	\$1.78	7/1/09	229,636	229,636	128.6	97.1	587.8	47.5
2011	\$1.78		218,390	218,390	122.2	92.9	596.4	46.8
2012	\$1.68	7/1/11	207,918	207,918	123.8	93.9	593.0	45.4
2013	\$1.68		198,896	198,896	118.4	89.6	587.6	45.8
2014	\$1.78	7/1/13	210,527	210,527	119.9	90.6	600.9	46.4

*Prior to 1976 tax rate based on percentage of retail price. Tax was raised to 21¢ on 7/1/89.

Note: All figures are for fiscal year ending June 30. The notation NA means not available. Prices shown for 1991 onward include generic brands.

New Jersey
Historical Cigarette Tax Data for the State of New Jersey Since 1955
First Cigarette Tax Enacted in 1948

Year	Rate (Cents)	Date Changed	Gross State Cigarette Taxes (in Thousands of Dollars)	Net State Cigarette Tax Collections (in Thousands of Dollars)	State Tax- Paid Cigarette Sales (Millions of Packs)	Per Capita Sales (Packs)	Average Retail Price	State & Federal Cigarette Taxes as a Percentage of Retail Price
1955	3		20,277	19,263	675.9	130.7	23.1	47.6
1956	5	4/1/56	24,736	22,954	694.8	130.9	23.1	47.6
1957	5		34,736	33,694	694.7	126.1	25.5	51.0
1958	5		36,297	35,208	725.9	129.5	26.2	49.6
1959	5		38,909	37,548	778.2	134.8	26.3	49.4
1960	5		42,038	40,777	840.8	141.1	26.2	49.6
1961	6	1/6/61						
	7	5/23/61	48,547	47,042	870.1	142.7	26.3	49.4
1962	7		61,211	59,474	873.6	139.9	28.6	52.4
1963	8	6/1/63	62,567	60,705	882.9	141.4	28.8	52.1
1964	8		70,212	67,631	877.6	135.6	30.0	53.3
1965	8		73,781	71,716	922.3	138.0	30.0	53.3
1966	11	6/16/66	79,708	77,469	981.9	144.9	30.1	53.2
1967	11		99,444	96,958	904.0	131.1	34.2	55.6
1968	14	6/4/68	102,261	99,746	911.5	130.2	34.5	55.1
1969	14		120,385	118,014	859.9	121.2	38.6	57.0
1970	14		120,808	118,428	862.9	120.7	41.0	53.7
1971	14		125,984	123,502	899.9	125.1	41.7	52.8
1972	19	5/16/72	137,924	135,337	937.2	128.4	42.1	52.3
1973	19		168,261	165,804	885.6	120.2	48.9	55.2
1974	19		169,724	167,246	893.3	121.4	50.2	53.8
1975	19		170,266	167,780	896.1	122.3	52.8	51.1
1976	19		170,091	167,608	895.2	122.4	53.6	50.4
1977	19		171,187	168,750	901.0	122.8	56.9	47.5
1978	19		172,543	168,875	908.1	123.9	61.9	43.6
1979	19		172,389	170,277	907.3	123.8	63.5	42.5
1980	19		173,132	171,278	911.2	124.3	66.4	40.7
1981	19		178,888	175,357	941.5	127.9	68.7	39.3
1982	24	6/18/82	178,853	175,732	934.9	126.3	76.2	35.4
1983	24		216,604	209,706	902.5	121.3	92.1	34.7
1984	25*	7/1/83	220,420	218,589	881.7	117.8	101.1	40.6
1985	25		220,409	217,680	881.6	116.9	104.7	39.2
1986	25		218,338	215,905	873.4	115.5	114.5	35.8
1987	25		212,502	210,817	850.0	111.6	119.6	34.3
1988	27		225,407	223,517	833.1	107.8	131.8	32.6
1989	27		216,937	212,942	799.5	103.0	139.5	30.8
1990	27		206,978	203,285	763.9	98.6	149.3	28.8
1991	40†	7/1/90	269,551	261,992	673.5	86.7	180.4	31.0
1992	40		269,134	268,603	672.9	86.6	191.1	31.4
1993	40		257,518	255,942	644.1	82.9	205.4	29.2
1994	40		251,644	251,644	637.4	81.6	182.9	35.0
1995	40		256,148	252,726	640.2	81.0	187.8	34.1
1996	40		251,487	248,336	627.0	79.1	194.3	32.9
1997	40		245,962	243,138	614.8	77.0	194.6	32.9
1998	80	1/1/98	318,899	302,206	579.8	72.6	208.3	30.7
1999	80		409,428	409,701	511.8	63.6	273.2	38.1
2000	80		393,179	391,252	491.5	60.1	339.7	30.6
2001	80		386,675	386,013	485.8	57.7	363.7	31.3
2002	80		396,183	391,455	495.2	58.4	379.8	30.0
2003	\$1.50	7/1/02	612,090	591,262	408.1	48.1	463.2	40.8
2004	\$2.05	7/1/03	760,798	748,633	371.3	43.0	547.0	44.6
2005	\$2.40	7/1/04	780,657	781,165	325.3	37.5	561.7	49.7
2006	\$2.40		788,651	788,891	328.6	37.7	561.5	49.7
2007	\$2.575	7/1/06	766,474	764,547	298.5	34.2	598.9	49.5
2008	\$2.575		764,747	763,411	297.0	34.2	609.4	48.7
2009	\$2.575		728,053	726,781	282.7	32.6	622.2	47.7
2010	\$2.70	7/1/09	732,240	738,130	271.1	31.1	714.7	51.9
2011	\$2.70		771,158	769,873	285.6	32.5	729.3	50.9
2012	\$2.70		753,265	752,009	279.0	31.6	737.2	50.3
2013	\$2.70		733,080	731,858	271.5	30.6	732.2	50.7
2014	\$2.70		704,600	703,426	261.0	29.3	737.0	50.3

*Surtax escalator. †Surtax escalator eliminated 7/1/90.

Note: All figures are for fiscal year ending June 30. The notation NA means not available. Prices shown for 1991 onward include generic brands.

New Mexico
Historical Cigarette Tax Data for the State of New Mexico Since 1955
First Cigarette Tax Enacted in 1943

Year	Rate (Cents)	Date Changed	Gross State Cigarette Taxes (in Thousands of Dollars)	Net State Cigarette Tax Collections (in Thousands of Dollars)	State Tax- Paid Cigarette Sales Millions of Packs)	Per Capita Sales (Packs)	Average Retail Price	State & Federal Cigarette Taxes as a Percentage of Retail Price
1955	4		2,733	2,624	68.3	92.3	22.9	52.4
1956	5	7/1/55	3,391	3,256	68.5	89.4	24.7	52.6
1957	5		3,519	3,378	70.9	86.1	25.5	51.0
1958	5		4,049	3,887	81.8	94.0	26.7	48.7
1959	5		4,433	4,257	89.1	98.6	26.7	48.7
1960	5		4,830	4,637	97.4	105.0	26.4	49.2
1961	5		4,997	4,798	100.6	105.0	26.9	48.3
1962	8	7/1/61	7,253	6,963	93.3	94.9	30.0	53.3
1963	8		7,508	7,207	94.4	92.5	30.1	53.2
1964	8		7,272	6,993	91.5	89.9	30.2	53.0
1965	8		7,721	7,432	97.1	96.3	30.2	53.0
1966	8		7,893	7,602	99.3	96.5	30.4	52.6
1967	8		7,757	7,470	97.6	95.5	31.5	50.8
1968	8		7,976	7,685	100.2	99.9	33.7	47.5
1969	12	7/1/68	10,306	9,933	87.5	87.0	37.9	52.8
1970	12		10,731	10,348	89.5	90.0	39.7	50.4
1971	12		11,258	10,861	94.3	92.6	41.7	48.0
1972	12		12,233	11,808	102.3	99.3	41.1	47.5
1973	12		12,574	12,181	105.3	98.9	41.8	47.8
1974	12		13,252	12,809	110.9	100.3	43.7	45.8
1975	12		13,876	13,411	115.7	103.1	46.3	43.2
1976	12		14,101	13,631	117.5	102.4	49.5	40.4
1977	12		14,347	13,860	119.6	102.4	51.6	38.8
1978	12		14,717	14,221	122.6	103.1	56.0	35.7
1979	12		14,688	14,198	122.4	101.0	57.6	34.7
1980	12		15,288	14,784	127.4	102.7	62.6	32.0
1981	12		16,073	15,559	133.9	103.0	63.0	31.7
1982	12		15,542	15,043	129.5	97.5	69.4	28.8
1983	12		15,700	15,203	130.8	96.3	79.6	25.1
1984	12		15,118	14,624	126.0	88.9	90.2	31.0
1985	12		15,319	14,811	127.7	88.0	97.5	28.7
1986	12		15,317	14,804	127.7	88.2	101.2	27.7
1987	15	7/1/86	18,219	17,647	121.4	82.3	110.2	28.1
1988	15		17,793	17,231	118.5	77.7	113.7	27.3
1989	15		17,172	16,646	114.5	74.4	127.2	24.4
1990	15		16,304	15,817	108.8	70.8	133.6	23.2
1991	15		16,083	14,592	107.2	69.9	146.9	21.1
1992	15		16,441	15,939	109.6	71.4	165.4	21.2
1993	15		15,878	15,714	105.9	69.0	172.2	20.3
1994	21	7/1/93	22,387	21,795	106.5	68.2	158.4	28.4
1995	21		22,995	22,345	108.8	67.0	163.5	27.5
1996	21		23,190	22,593	109.9	65.7	170.8	26.3
1997	21		22,337	21,752	105.9	61.8	176.0	25.6
1998	21		22,611	22,010	107.2	62.6	183.8	24.5
1999	21		21,689	21,138	103.3	59.7	201.8	22.3
2000	21		21,008	20,458	100.0	53.8	279.8	16.1
2001	21		20,522	19,986	97.7	53.7	291.6	18.9
2002	21		20,050	19,537	95.4	52.2	320.3	17.2
2003	21		20,558	20,433	97.9	53.5	334.5	17.9
2004	91	7/1/03	60,994	59,630	66.3	35.4	378.7	34.3
2005	91		61,480	60,103	67.6	35.5	388.3	33.5
2006	91		62,035	60,479	68.2	35.4	381.0	34.1
2007	91		61,629	61,288	67.7	34.6	382.3	34.0
2008	91		61,027	60,691	67.0	34.0	405.7	32.0
2009	91		58,893	58,659	64.8	32.7	419.7	31.0
2010	91		55,792	55,485	61.0	30.3	510.2	37.6
2011	\$1.66	7/1/10	93,301	93,032	56.2	27.3	592.5	45.1
2012	\$1.66		92,329	92,064	55.6	26.7	606.0	44.1
2013	\$1.66		91,476	91,213	55.1	26.4	617.3	43.3
2014	\$1.66		85,261	85,013	51.2	24.6	616.8	43.3

Note: All figures are for fiscal year ending June 30. The notation NA means not available. Prices shown for 1991 onward include generic brands. Due to 2006 disclosure procedures, New Mexico reports 49.1 million packs of tax-free tribal sales.

New York
Historical Cigarette Tax Data for the State of New York Since 1955
First Cigarette Tax Enacted in 1939

Year	Rate (Cents)	Date Changed	Gross State Cigarette Taxes (in Thousands of Dollars)	Net State Cigarette Tax Collections (in Thousands of Dollars)	State Tax- Paid Cigarette Sales Millions of Packs)	Per Capita Sales (Packs)	Average Retail Price	State & Federal Cigarette Taxes as a Percentage of Retail Price
1955	3		60,789	58,377	2,026.2	129.7	22.6	48.7
1956	3		62,695	60,091	2,089.8	132.5	22.4	49.1
1957	3		64,620	62,051	2,154.0	133.6	22.8	48.3
1958	3		67,389	64,710	2,246.3	138.6	23.6	46.6
1959	5	4/1/59	84,717	81,997	2,346.7	143.1	24.0	45.8
1960	5		120,505	117,279	2,409.6	145.0	25.6	50.8
1961	5		124,173	120,926	2,483.5	147.6	25.8	50.4
1962	5		127,497	123,972	2,549.9	149.7	26.4	49.2
1963	5		127,795	124,687	2,555.9	146.9	26.2	49.6
1964	5		125,020	122,215	2,500.4	141.2	26.9	48.3
1965	10	4/1/65	157,922	155,012	2,480.4	138.5	26.5	49.1
1966	10		221,317	218,435	2,212.1	122.4	34.6	52.0
1967	10		224,994	222,142	2,250.0	123.2	34.7	51.9
1968	12	6/1/68	233,157	230,213	2,290.7	124.9	34.5	52.2
1969	12		266,979	263,639	2,212.1	122.4	38.6	51.8
1970	12		261,698	258,425	2,180.9	119.0	40.7	49.1
1971	12		270,069	266,694	2,250.6	123.3	41.7	48.0
1972	15	2/1/72	293,877	290,525	2,204.6	119.9	42.7	46.8
1973	15		327,192	323,838	2,179.2	118.7	45.8	50.2
1974	15		333,255	329,832	2,221.7	121.6	47.4	48.5
1975	15		336,549	332,492	2,243.7	123.9	51.5	44.7
1976	15		338,668	334,314	2,257.8	124.6	54.2	42.4
1977	15		340,307	336,096	2,268.7	125.5	53.8	42.8
1978	15		339,839	335,600	2,265.6	126.4	59.5	38.7
1979	15		330,650	326,589	2,207.3	124.4	61.1	37.6
1980	15		337,733	333,620	2,251.6	127.6	64.4	35.7
1981	15		342,554	338,421	2,283.9	130.1	65.9	34.9
1982	15		339,176	335,110	2,261.2	128.5	72.5	31.7
1983	21	4/1/83	362,161	358,206	2,200.7	124.6	83.1	27.7
1984	21		446,661	442,866	2,115.8	119.3	100.8	36.7
1985	21		437,593	430,895	2,075.9	115.9	106.2	34.8
1986	21		427,738	424,096	2,025.5	114.0	111.2	33.3
1987	21		411,610	409,058	1,955.7	108.9	117.0	31.6
1988	21		403,093	399,636	1,908.3	106.2	125.9	29.4
1989	33	5/1/89	417,597	414,438	1,804.1	100.1	136.7	27.1
1990	39	6/1/90	562,760	551,885	1,689.9	93.7	167.4	29.2
1991	39		611,041	605,466	1,561.2	86.4	180.4	30.5
1992	39		582,519	577,107	1,489.1	82.4	198.5	29.7
1993	56	6/1/93	561,062	556,062	1,413.5	78.2	203.8	28.9
1994	56		729,191	720,515	1,300.9	71.6	207.7	38.5
1995	56		719,824	710,976	1,285.4	70.5	212.1	37.7
1996	56		674,204	666,026	1,197.6	65.9	214.2	37.3
1997	56		658,498	652,479	1,173.6	64.5	222.5	36.0
1998	56		662,624	656,942	1,180.7	64.9	229.3	34.9
1999	56		642,200	636,989	1,140.8	62.9	253.6	31.5
2000	\$1.11	3/1/00	738,115	732,715	1,048.7	57.8	326.8	24.5
2001	\$1.11		1,014,363	1,002,382	910.7	48.0	398.5	36.4
2002	\$1.50	4/3/02	1,066,093	1,052,787	884.4	46.5	431.3	33.6
2003	\$1.50		1,015,809	993,050	670.7	35.3	568.4	33.3
2004	\$1.50		977,115	962,071	647.6	33.7	554.0	34.1
2005	\$1.50		939,725	935,944	624.4	32.4	548.5	34.5
2006	\$1.50		941,501	939,940	623.8	32.4	545.7	34.6
2007	\$1.50		936,457	934,689	622.7	32.3	544.4	34.7
2008	\$2.75	6/3/08	959,566	958,466	607.8	31.5	547.2	34.5
2009	\$2.75		1,330,336	1,327,691	482.7	24.8	673.3	46.6
2010	\$2.75		1,299,942	1,297,243	471.3	24.1	761.3	49.4
2011	\$4.35	7/1/10	1,543,947	1,541,043	354.4	18.3	965.3	55.5
2012	\$4.35		1,531,170	1,529,089	351.1	18.0	984.9	54.4
2013	\$4.35		1,425,269	1,422,240	325.9	16.6	996.7	53.8
2014	\$4.35		1,326,507	1,321,948	303.3	15.4	1003.0	53.4

Note: All figures are for fiscal year ending June 30. The notation NA means not available. Prices shown for 1991 onward include generic brands.

North Carolina
Historical Cigarette Tax Data for the State of North Carolina Since 1955
First Cigarette Tax Enacted in 1969

Year	Rate (Cents)	Date Changed	Gross State Cigarette Taxes (in Thousands of Dollars)	Net State Cigarette Tax Collections (in Thousands of Dollars)	State Tax- Paid Cigarette Sales (Millions of Packs)	Per Capita Sales (Packs)	Average Retail Price	State & Federal Cigarette Taxes as a Percentage of Retail Price
1955							19.6	40.8
1956							20.7	38.7
1957							19.8	40.4
1958							21.2	37.7
1959							21.1	37.9
1960							20.9	38.3
1961							20.6	38.8
1962							21.6	37.0
1963							21.4	37.4
1964							21.7	36.9
1965							21.4	37.4
1966							21.7	36.9
1967							22.4	35.7
1968							23.6	33.9
1969							23.8	33.6
1970	2	10/1/69	13,459	11,496	672.9	172.4*	27.3	36.6
1971	2		19,098	16,361	954.9	187.6	29.4	34.0
1972	2		22,040	18,826	1,102.0	214.1	28.7	34.8
1973	2		23,623	20,179	1,181.2	226.5	28.9	34.6
1974	2		23,973	20,478	1,198.6	227.3	30.1	33.2
1975	2		24,238	20,704	1,211.9	226.0	32.9	30.4
1976	2		25,092	21,434	1,254.6	230.2	35.8	27.9
1977	2		23,730	20,270	1,186.5	217.0	36.6	27.3
1978	2		22,708	19,397	1,135.4	205.5	41.8	23.9
1979	2		22,004	18,796	1,100.2	197.3	43.7	22.9
1980	2		21,060	17,990	1,053.0	187.8	47.3	21.2
1981	2		21,069	17,997	1,053.4	179.3	50.0	20.0
1982	2		21,308	18,201	1,065.4	179.0	55.5	18.0
1983	2		20,429	17,452	1,021.5	169.8	66.0	15.2
1984	2		19,661	16,801	983.0	160.6	75.0	24.0
1985	2		19,426	16,603	971.3	156.3	78.9	22.8
1986	2		19,313	16,515	965.7	154.4	83.7	21.5
1987	2		18,972	16,218	948.6	150.5	90.6	19.9
1988	2		18,974	16,223	943.6	146.0	96.0	18.8
1989	2		18,328	15,666	912.9	139.3	107.6	16.7
1990	2		17,856	15,263	876.1	133.7	116.4	15.5
1991	2		17,760	15,178	880.0	132.7	126.6	14.2
1992	5	8/1/91	39,908	37,403	861.9	128.9	145.0	17.2
1993	5		43,394	40,869	867.9	129.7	153.5	16.3
1994	5		38,183	35,960	763.7	112.7	135.9	21.3
1995	5		44,172	42,848	873.3	124.9	142.3	20.4
1996	5		46,226	44,377	924.5	129.7	145.6	19.9
1997	5		45,845	44,011	919.5	125.6	152.0	19.1
1998	5		46,124	44,279	922.5	126.0	167.6	17.3
1999	5		41,991	41,817	839.8	113.1	186.8	15.5
2000	5		42,378	40,748	847.6	109.0	257.3	11.3
2001	5		40,309	38,759	806.1	100.1	276.7	14.1
2002	5		40,328	38,777	806.6	98.5	291.2	13.4
2003	5		40,313	38,763	799.7	97.7	307.2	14.3
2004	5		40,193	39,811	803.8	95.6	311.2	14.1
2005	5		40,052	39,349	801.0	93.8	303.4	14.5
2006	30	9/1/05	169,270	165,885	778.2	89.6	329.0	21.0
2007	35	7/1/06	239,668	234,968	693.7	78.3	328.9	21.0
2008	35		233,795	228,848	668.0	73.7	344.7	20.0
2009	35		224,748	219,971	642.1	69.6	346.5	19.9
2010	45	9/1/09	249,604	244,631	577.3	61.5	450.5	32.4
2011	45		261,363	258,775	580.8	60.9	459.1	31.8
2012	45		263,600	261,759	585.8	60.7	461.2	31.7
2013	45		252,228	248,663	560.6	57.5	457.8	31.9
2014	45		251,193	248,706	558.2	56.7	462.7	31.6

*Per capita based on nine months' experience projected for a full year.

Note: All figures are for fiscal year ending June 30. The notation NA means not available. Prices shown for 1991 onward include generic brands.

North Dakota
Historical Cigarette Tax Data for the State of North Dakota Since 1955
First Cigarette Tax Enacted in 1925

Year	Rate (Cents)	Date Changed	Gross State Cigarette Taxes (in Thousands of Dollars)	Net State Cigarette Tax Collections (in Thousands of Dollars)	State Tax- Paid Cigarette Sales (Millions of Packs)	Per Capita Sales (Packs)	Average Retail Price	State & Federal Cigarette Taxes as a Percentage of Retail Price
1955	6		3,005	2,855	50.1	79.4	28.1	49.8
1956	6		3,045	2,893	50.8	79.5	25.8	54.3
1957	6		3,091	2,936	51.5	81.9	25.0	56.0
1958	6		3,323	3,157	55.4	88.1	27.7	50.5
1959	6		3,517	3,342	58.6	94.5	27.6	50.7
1960	6		3,675	3,491	61.2	97.6	26.6	52.6
1961	6		3,814	3,623	63.2	99.7	27.0	51.9
1962	6		3,848	3,656	64.1	100.2	26.9	52.0
1963	6		3,980	3,781	66.3	103.3	27.1	51.7
1964	7	7/1/63	4,526	4,300	64.7	102.0	28.5	52.6
1965	7		4,659	4,426	66.6	103.2	28.6	52.4
1966	8	7/1/65	5,229	4,989	64.9	99.5	30.2	53.0
1967	8		5,010	4,780	62.6	96.3	30.5	52.5
1968	8		4,959	4,732	62.0	97.0	32.3	49.5
1969	8		4,859	4,634	60.7	96.9	32.3	49.5
1970	11	7/1/69	6,261	6,068	57.7	93.8	37.3	50.9
1971	11		6,696	6,494	60.9	98.5	38.9	48.8
1972	11		7,140	6,924	64.9	103.8	38.9	48.8
1973	11		7,599	7,327	68.7	108.7	39.4	48.2
1974	11		7,780	7,545	70.7	110.5	39.9	47.6
1975	11		8,261	7,970	75.1	117.9	42.6	44.6
1976	11		8,760	8,496	79.6	125.4	45.9	41.4
1977	11		8,641	8,380	78.6	122.2	47.4	40.1
1978	11		8,756	8,492	79.6	121.9	53.2	35.7
1979	11		8,706	8,442	79.1	121.3	55.0	34.5
1980	12	7/1/79	9,687	9,395	81.3	123.7	59.6	33.6
1981	12		9,848	9,483	82.1	125.7	62.0	32.3
1982	12		10,009	9,440	83.4	126.8	67.8	29.5
1983	18	4/1/83	10,593	10,188	80.1	119.6	77.9	25.7
1984	18		13,532	12,855	75.2	109.4	94.4	36.0
1985	18		12,859	12,216	71.4	103.2	100.6	33.8
1986	18		12,309	11,694	68.4	99.8	104.2	32.6
1987	18		11,627	11,046	64.6	92.3	110.3	30.8
1988	27	7/1/87	17,050	16,016	60.5	87.1	123.3	34.9
1989	30	5/1/89	15,629	14,843	57.7	84.1	135.9	31.6
1990	30		16,111	15,445	52.9	77.1	144.3	31.9
1991	30		16,259	15,628	54.1	85.2	159.8	28.8
1992	29	7/1/91	13,509	13,375	47.3	74.3	168.3	29.1
1993	29		15,301	15,272	52.8	83.0	177.6	27.6
1994	44	7/1/93	21,799	21,769	51.3	81.0	180.1	37.8
1995	44		22,544	22,517	51.2	80.6	179.5	37.9
1996	44		22,692	22,668	51.6	80.8	182.7	37.2
1997	44		21,960	21,915	49.9	77.5	194.1	35.0
1998	44		22,408	22,380	50.9	79.1	205.2	33.1
1999	44		21,059	21,031	47.8	74.7	223.6	30.4
2000	44		21,132	21,105	48.1	72.5	297.5	22.9
2001	44		19,800	19,774	45.0	70.1	306.9	25.4
2002	44		19,117	19,092	43.4	68.5	338.3	23.1
2003	44		18,345	17,994	41.7	65.7	360.4	23.0
2004	44		18,451	18,118	41.7	65.7	353.3	23.5
2005	44		18,465	18,131	42.0	66.0	339.0	24.4
2006	44		20,638	20,617	46.9	73.7	335.0	24.8
2007	44		21,228	21,208	48.2	75.9	336.5	24.7
2008	44		20,871	20,851	47.3	74.0	354.0	23.4
2009	44		20,583	20,564	46.8	72.9	353.6	23.5
2010	44		19,737	19,718	44.9	69.3	419.3	34.6
2011	44		20,433	20,535	46.4	69.0	440.9	32.9
2012	44		22,420	22,532	51.0	74.5	450.6	32.2
2013	44		22,359	22,430	50.8	72.5	444.5	32.6
2014	44		24,123	24,175	54.8	75.8	455.2	31.9

Note: All figures are for fiscal year ending June 30. The notation NA means not available. Prices shown for 1991 onward include generic brands.

Ohio
Historical Cigarette Tax Data for the State of Ohio Since 1955
First Cigarette Tax Enacted in 1931

Year	Rate (Cents)	Date Changed	Gross State Cigarette Taxes (in Thousands of Dollars)	Net State Cigarette Tax Collections (in Thousands of Dollars)	State Tax- Paid Cigarette Sales (Millions of Packs)	Per Capita Sales (Packs)	Average Retail Price	State & Federal Cigarette Taxes as a Percentage of Retail Price
1955	2		20,993	19,944	1,046.8	117.5	21.0	47.6
1956	3	3/1/56	26,250	24,962	1,090.6	121.7	20.7	48.3
1957	3		34,012	32,847	1,132.6	124.2	22.4	49.1
1958	3		34,821	33,584	1,160.7	125.1	23.6	46.6
1959	5	6/1/59	37,480	36,260	1,199.5	126.4	23.8	46.2
1960	5		62,615	60,985	1,222.0	127.1	25.9	50.2
1961	5		63,310	61,589	1,262.4	129.6	26.0	50.0
1962	5		65,136	63,399	1,302.7	131.9	26.1	49.8
1963	5		65,840	64,084	1,316.8	130.4	26.3	49.4
1964	5		65,720	63,968	1,317.2	129.4	26.4	49.2
1965	5		68,074	66,259	1,361.5	134.8	26.4	49.2
1966	5		69,429	67,577	1,388.6	135.5	26.3	49.4
1967	5		70,276	68,402	1,405.5	136.4	27.0	48.1
1968	7	9/1/67	91,891	89,348	1,357.7	129.8	30.8	48.7
1969	7		95,439	92,715	1,363.4	128.8	31.5	47.6
1970	10	8/19/69	127,544	123,817	1,305.8	121.6	36.6	49.2
1971	10		133,146	129,185	1,331.4	124.6	38.1	47.2
1972	15	12/20/71	172,266	167,079	1,340.5	124.4	38.4	46.9
1973	15		194,891	188,832	1,299.2	120.5	42.0	54.8
1974	15		196,578	190,475	1,310.5	122.1	42.9	53.6
1975	15		197,352	191,218	1,315.7	122.5	46.0	50.0
1976	15		201,135	194,888	1,340.9	124.6	48.5	47.4
1977	15		204,153	197,813	1,361.0	127.3	49.8	46.2
1978	15		210,701	204,158	1,404.7	131.3	53.9	42.7
1979	15		211,049	204,506	1,407.0	130.9	56.3	40.9
1980	15		214,864	208,197	1,432.4	133.5	58.7	39.2
1981	15		215,017	211,209	1,433.4	132.8	61.4	37.5
1982	14	11/15/81	207,814	201,095	1,444.6	134.0	68.3	33.7
1983	14		196,422	189,899	1,403.0	130.0	82.5	26.7
1984	14		191,666	185,283	1,369.0	127.1	89.2	33.6
1985	14		191,793	185,464	1,369.9	126.7	92.2	32.5
1986	14		190,198	183,849	1,358.6	126.3	98.1	30.6
1987	14		188,898	183,849	1,350.1	124.6	102.2	29.4
1988	18	7/15/87	236,811	228,766	1,326.1	122.4	108.4	31.4
1989	18		232,561	224,654	1,292.0	118.6	120.5	28.2
1990	18		226,507	218,806	1,258.3	115.5	135.4	25.1
1991	18		221,408	213,840	1,230.0	113.2	139.8	24.3
1992	18		219,655	212,186	1,220.3	112.3	159.6	23.8
1993	24	1/1/93	247,491	238,588	1,182.8	108.9	162.5	23.4
1994	24		284,469	274,228	1,185.3	108.6	151.2	31.7
1995	24		298,211	287,508	1,242.5	111.7	155.6	30.8
1996	24		287,335	276,991	1,197.2	107.6	159.7	30.1
1997	24		288,578	278,190	1,213.8	108.6	166.8	28.8
1998	24		285,283	275,048	1,188.7	106.4	172.9	27.8
1999	24		279,314	269,258	1,163.8	104.0	193.2	24.8
2000	24		271,260	261,494	1,130.3	99.9	265.4	18.1
2001	24		272,598	262,785	1,135.8	100.0	279.3	20.8
2002	24		264,300	257,291	1,101.0	96.8	310.2	18.7
2003	55	7/1/02	548,765	538,887	1,026.0	90.2	359.2	26.2
2004	55		540,377	530,650	982.5	85.9	358.8	26.2
2005	55		564,838	554,671	1,018.7	89.0	349.6	26.9
2006	\$1.25	7/1/05	1,010,469	992,280	808.4	70.5	409.7	40.0
2007	\$1.25		972,741	955,231	778.2	67.8	419.0	39.1
2008	\$1.25		927,901	911,199	742.3	64.7	441.4	37.2
2009	\$1.25		884,135	872,252	707.3	61.6	447.7	36.6
2010	\$1.25		855,091	839,700	684.1	59.3	537.0	42.1
2011	\$1.25		818,437	803,705	655.3	56.8	550.5	41.1
2012	\$1.25		804,236	788,152	643.4	55.7	561.5	40.3
2013	\$1.25		789,833	775,251	631.4	54.6	552.5	40.9
2014	\$1.25		771,577	757,689	617.3	53.3	563.1	40.1

Note: All figures are for fiscal year ending June 30. The notation NA means not available. Prices shown for 1991 onward include generic brands.

Oklahoma
Historical Cigarette Tax Data for the State of Oklahoma Since 1955
First Cigarette Tax Enacted in 1933

Year	Rate (Cents)	Date Changed	Gross State Cigarette Taxes (in Thousands of Dollars)	Net State Cigarette Tax Collections (in Thousands of Dollars)	State Tax- Paid Cigarette Sales (Millions of Packs)	Per Capita Sales (Packs)	Average Retail Price	State & Federal Cigarette Taxes as a Percentage of Retail Price
1955	5		10,025	9,630	200.5	94.4	24.1	53.9
1956	5		10,452	10,034	209.5	97.0	24.9	52.2
1957	5		10,795	10,380	215.9	96.4	25.1	51.8
1958	5		11,305	10,853	226.1	99.5	25.9	50.2
1959	5		12,146	11,661	242.5	106.8	26.1	49.8
1960	5		12,989	12,479	259.8	112.9	26.1	49.8
1961	5		13,866	13,337	277.3	118.9	26.1	49.8
1962	7	7/1/61	18,559	18,161	265.2	112.4	28.6	52.4
1963	7		19,461	18,684	277.6	113.4	28.4	52.8
1964	7		19,448	18,671	277.3	111.5	28.8	52.1
1965	7		19,992	19,194	285.1	115.6	28.8	52.1
1966	8	7/1/65	23,222	22,301	287.9	115.9	30.4	52.6
1967	8		23,238	22,310	289.9	117.9	30.7	52.1
1968	13	4/1/68	26,482	25,458	282.0	113.0	31.2	51.3
1969	13		36,625	34,200	274.0	108.7	36.9	56.9
1970	13		36,186	34,739	278.4	108.4	38.4	54.7
1971	13		38,578	37,035	296.8	115.4	39.8	52.8
1972	13		41,295	39,643	317.7	121.7	39.8	52.8
1973	13		42,488	40,789	326.8	124.1	40.4	52.0
1974	13		45,179	43,371	347.5	130.5	41.0	51.2
1975	13		46,797	44,925	360.0	132.9	43.6	48.2
1976	13		48,871	46,916	375.9	138.6	46.4	45.3
1977	13		50,503	48,483	388.5	140.4	47.9	43.8
1978	13		52,475	50,376	403.7	143.6	53.1	39.5
1979	13		53,000	50,880	407.7	141.6	55.5	37.8
1980	18	7/1/79	73,477	70,538	409.4	141.6	62.9	41.3
1981	18		78,232	75,102	434.6	143.7	65.8	39.5
1982	18		82,013	78,733	455.6	147.0	71.7	36.3
1983	18		80,060	76,850	444.8	140.0	83.9	31.0
1984	18		77,128	74,047	428.5	128.1	93.3	36.4
1985	18		74,876	71,881	416.0	124.2	95.1	35.8
1986	18		71,023	68,183	394.6	119.9	104.6	32.5
1987	23	6/1/87	69,662	66,877	379.7	113.1	114.4	29.7
1988	23		79,680	76,491	346.4	103.6	122.6	31.8
1989	23		74,548	71,566	323.3	97.5	133.4	29.2
1990	23		67,464	64,775	293.3	88.4	146.1	26.7
1991	23		63,468	61,053	275.9	87.8	149.1	26.2
1992	23		62,351	59,861	271.1	86.3	170.6	25.2
1993	23		62,438	61,696	271.2	86.2	182.4	23.6
1994	23		65,233	62,624	330.9*	104.8	163.4	28.8
1995	23		66,745	64,435	354.9	109.5	161.1	29.2
1996	23		66,891	64,725	362.5	110.8	162.7	28.9
1997	23		67,824	65,549	369.0	111.8	172.0	27.3
1998	23		67,715	65,200	370.4	112.2	183.6	25.6
1999	23		66,797	64,197	369.7	111.4	203.4	23.1
2000	23		63,926	61,369	367.4	108.9	272.6	17.2
2001	23		63,696	61,149	373.0	108.1	290.4	19.6
2002	23		59,280	57,076	352.8	102.0	313.8	18.2
2003	23		58,910	56,867	356.5	103.0	321.1	19.3
2004	23		58,780	56,307	356.7	101.6	322.5	19.2
2005	\$1.03	1/1/05	126,709	104,811	345.8	98.2	322.2	19.2
2006	\$1.03		197,713	192,763	309.4	87.2	400.4	35.5
2007	\$1.03		205,250	201,550	307.2	85.8	403.8	35.2
2008	\$1.03		225,327	221,180	313.8	86.7	410.0	34.6
2009	\$1.03		241,082	237,466	287.6	79.0	418.4	33.9
2010	\$1.03		235,251	229,741	262.5	71.2	520.9	39.2
2011	\$1.03		239,314	235,418	266.2	71.0	533.7	38.2
2012	\$1.03		245,664	242,247	270.4	71.3	555.1	36.8
2013	\$1.03		230,708	232,100	256.3	67.2	540.0	37.8
2014	\$1.03		238,739	235,025	247.6	64.3	553.3	36.9

*First fiscal year that reports tax-paid tribal sales.

Note: All figures are for fiscal year ending June 30. The notation NA means not available. Prices shown for 1991 onward include generic brands.

Oregon
Historical Cigarette Tax Data for the State of Oregon Since 1955
First Cigarette Tax Enacted in 1967

Year	Rate (Cents)	Date Changed	Gross State Cigarette Taxes (in Thousands of Dollars)	Net State Cigarette Tax Collections (in Thousands of Dollars)	State Tax- Paid Cigarette Sales (Millions of Packs)	Per Capita Sales (Packs)	Average Retail Price	State & Federal Cigarette Taxes as a Percentage of Retail Price
1955							18.6	43.0
1956							19.1	41.9
1957							19.8	40.4
1958							20.6	38.8
1959							20.6	38.8
1960							20.7	38.7
1961							20.6	38.8
1962							20.8	38.5
1963							20.5	39.0
1964							21.0	38.1
1965							20.9	38.3
1966							21.9	36.5
1967	4	7/1/66	12,911	12,372	322.8	165.1	27.5	43.6
1968	4		12,957	12,416	323.9	162.0	27.6	43.5
1969	4		12,862	12,325	321.5	160.1	26.8	44.8
1970	4		12,760	12,227	319.0	157.0	28.4	42.3
1971	4		13,280	12,726	332.0	157.9	29.0	41.4
1972	9	2/17/72	19,540	18,962	346.1	160.4	30.5	39.3
1973	9		30,495	29,929	338.8	155.3	35.1	48.4
1974	9		31,199	30,620	346.7	155.8	36.6	46.5
1975	9		31,489	30,905	349.9	154.4	39.4	43.2
1976	9		32,219	31,621	358.0	156.5	42.4	40.1
1977	9		32,606	32,001	362.3	155.6	44.4	38.3
1978	9		33,423	32,803	371.4	156.3	50.7	33.5
1979	9		33,151	32,536	368.3	150.7	51.9	32.8
1980	9		33,324	32,706	370.3	146.5	54.0	31.5
1981	9		33,907	33,278	376.7	143.1	56.9	29.9
1982	19*	2/1/81, 6/1/82	46,988	46,389	358.7	135.3	62.4	27.2
1983	19		62,693	62,142	330.0	124.6	82.0	32.9
1984	19		49,240	48,607	315.7	118.0	96.5	36.3
1985	19		60,663	59,939	319.3	118.6	97.5	35.9
1986	27	10/1/85	75,012	74,346	300.8	112.0	104.7	41.1
1987	27		79,657	79,003	295.0	108.9	117.1	36.7
1988	27		80,000	79,345	296.3	108.2	130.8	32.9
1989	27		79,269	78,613	293.6	106.6	145.0	29.7
1990	28	11/1/89	78,590	77,953	282.4	102.5	156.9	28.0
1991	28		80,242	79,578	286.5	100.1	160.1	27.5
1992	28		81,759	81,092	290.1	101.6	177.2	27.1
1993	28		80,241	79,630	282.5	98.7	191.9	25.0
1994	38*	11/1/93, 1/1/94	95,850	95,224	281.2	96.6	178.4	32.5
1995	38		111,256	110,062	289.5	94.6	189.6	32.7
1996	38**		104,374	103,677	294.3	94.3	190.8	32.5
1997	68	2/1/97	142,900	141,749	286.7	89.5	197.6	31.4
1998	68		183,891	183,511	269.9	84.2	234.1	39.3
1999	68		176,065	173,400	259.1	79.9	258.3	35.6
2000	68		166,359	163,960	244.7	72.0	324.2	28.4
2001	68		159,576	157,910	234.6	68.6	345.6	29.5
2002	68		157,306	154,981	231.3	66.6	362.3	28.2
2003	\$1.28	11/1/02	224,181	221,962	211.4	60.9	404.5	41.3
2004	\$1.18	1/1/04	242,471	240,069	196.5	55.2	423.9	39.4
2005	\$1.18		225,592	217,785	191.2	53.2	414.2	37.9
2006	\$1.18		234,066	232,627	199.0	54.7	422.8	37.1
2007	\$1.18		242,178	240,164	205.2	55.5	421.0	37.3
2008	\$1.18		222,959	222,203	188.9	50.4	428.8	36.6
2009	\$1.18		216,407	215,332	183.4	48.4	429.0	36.6
2010	\$1.18		202,267	201,863	171.1	44.7	509.9	42.9
2011	\$1.18		212,365	211,645	180.0	47.0	541.1	40.5
2012	\$1.18		204,179	203,487	173.0	44.7	551.6	39.7
2013	\$1.18		199,224	198,548	168.8	43.3	547.3	40.0
2014	\$1.31	1/1/14	201,841	201,191	162.6	41.4	568.3	38.5

*Rate increased to 16¢ on 12/1/81. Tax increased to 33¢ on 11/1/93. ** Rate decreased to 28¢ for three months in fiscal year 7/1/95 to 9/30/95.

Note: All figures are for fiscal year ending June 30. The notation NA means not available. Prices shown for 1991 onward include generic brands.

Pennsylvania
Historical Cigarette Tax Data for the State of Pennsylvania Since 1955
First Cigarette Tax Enacted in 1935

Year	Rate (Cents)	Date Changed	Gross State Cigarette Taxes (in Thousands of Dollars)	Net State Cigarette Tax Collections (in Thousands of Dollars)	State Tax- Paid Cigarette Sales (Millions of Packs)	Per Capita Sales (Packs)	Average Retail Price	State & Federal Cigarette Taxes as a Percentage of Retail Price
1955	4		44,917	43,121	1,122.9	103.8	23.3	51.5
1956	5	10/1/55	54,313	52,140	1,444.5	105.5	24.6	52.9
1957	5		58,481	56,133	1,169.6	107.8	25.0	52.0
1958	5		61,223	58,774	1,224.5	111.9	25.7	50.6
1959	6	6/1/59	66,490	63,993	1,292.1	116.8	26.2	49.6
1960	6		80,351	77,139	1,338.9	119.2	26.8	52.2
1961	6		82,160	79,450	1,367.6	120.6	26.8	52.2
1962	6		87,317	84,529	1,416.8	123.5	26.9	52.0
1963	8	6/1/63	90,972	86,704	1,459.3	128.3	26.8	52.2
1964	8		107,265	104,047	1,340.7	117.4	29.7	53.9
1965	8		110,338	106,782	1,379.2	120.4	29.8	53.7
1966	8		113,279	109,894	1,416.0	122.9	29.8	53.7
1967	8		116,267	112,779	1,453.3	125.5	30.1	53.2
1968	13	10/16/67	157,314	152,662	1,361.7	117.1	36.4	57.7
1969	13		174,937	169,598	1,345.7	114.7	36.5	57.5
1970	18	1/15/70	194,682	185,834	1,266.4	107.3	38.4	54.7
1971	18		226,203	218,065	1,256.7	106.3	44.7	58.2
1972	18		230,952	223,725	1,294.9	109.0	44.7	58.2
1973	18		237,602	230,872	1,320.0	110.7	44.9	57.9
1974	18		244,659	237,338	1,359.2	114.2	46.6	55.8
1975	18		244,757	239,632	1,356.5	114.6	49.8	52.2
1976	18		252,983	244,474	1,405.5	118.8	52.3	49.7
1977	18		256,408	247,852	1,424.5	120.1	53.3	48.8
1978	18		259,411	251,289	1,441.2	122.3	57.4	45.3
1979	18		259,213	250,998	1,440.1	122.6	60.6	42.9
1980	18		261,805	251,542	1,454.5	124.0	61.3	42.4
1981	18		267,388	254,779	1,485.5	125.2	64.8	40.1
1982	18		263,486	253,900	1,463.8	123.3	69.8	37.2
1983	18		267,582	257,680	1,486.6	125.3	81.7	31.8
1984	18		247,380	237,965	1,374.3	115.3	97.7	34.8
1985	18		249,415	244,610	1,385.6	115.8	100.1	34.0
1986	18		243,253	238,100	1,351.4	113.9	104.9	32.4
1987	18		240,627	235,619	1,328.7	110.6	110.0	30.9
1988	18		237,862	235,082	1,287.9	107.6	112.3	30.3
1989	18		232,241	230,322	1,290.2	107.1	122.8	27.7
1990	18		222,847	223,828	1,219.8	101.3	133.7	25.4
1991	18		225,826	219,720	1,220.5	102.5	144.1	23.6
1992	31	8/19/91	338,770	330,597	1,146.0	96.2	176.2	28.9
1993	31		352,269	349,345	1,128.5	94.7	183.8	27.7
1994	31		356,174	346,979	1,141.4	95.4	158.1	34.8
1995	31		358,574	347,520	1,152.0	95.4	161.7	34.0
1996	31		351,016	346,800	1,125.7	93.3	169.4	32.5
1997	31		347,231	340,132	1,120.1	92.9	176.5	31.2
1998	31		346,045	336,463	1,110.8	92.1	190.9	28.8
1999	31		340,942	333,261	1,095.1	91.1	205.0	26.8
2000	31		333,665	318,922	1,072.6	87.9	280.1	19.6
2001	31		330,462	320,872	1,065.4	86.8	291.9	22.3
2002	31		331,645	320,111	1,067.4	86.9	319.5	20.3
2003	\$1.00	7/15/02	887,863	827,797	917.7	74.7	397.7	35.0
2004	\$1.35	1/1/04	1,014,763	957,717	852.4	68.9	390.7	44.5
2005	\$1.35		1,051,463	1,028,979	778.7	62.8	430.3	40.4
2006	\$1.35		1,047,777	1,033,959	775.2	62.4	433.2	40.2
2007	\$1.35		1,021,357	1,013,419	756.3	60.8	430.1	40.5
2008	\$1.35		1,031,871	1,014,823	763.7	61.4	439.7	39.6
2009	\$1.35		995,500	984,148	737.4	59.2	441.4	39.4
2010	\$1.60	11/1/09	1,087,816	1,075,051	719.0	57.0	546.1	47.8
2011	\$1.60		1,145,644	1,123,033	715.9	56.4	565.5	46.2
2012	\$1.60		1,122,129	1,116,658	701.3	55.0	576.8	45.2
2013	\$1.60		1,078,116	1,063,397	673.7	52.8	587.2	44.4
2014	\$1.60		1,038,258	1,022,576	648.9	50.8	594.4	43.9

Note: All figures are for fiscal year ending June 30. The notation NA means not available. Prices shown for 1991 onward include generic brands.

Rhode Island
Historical Cigarette Tax Data for the State of Rhode Island Since 1955
First Cigarette Tax Enacted in 1939

Year	Rate (Cents)	Date Changed	Gross State Cigarette Taxes (in Thousands of Dollars)	Net State Cigarette Tax Collections (in Thousands of Dollars)	State Tax- Paid Cigarette Sales (Millions of Packs)	Per Capita Sales (Packs)	Average Retail Price	State & Federal Cigarette Taxes as a Percentage of Retail Price
1955	3		3,340	3,177	111.3	142.0	22.7	48.5
1956	3		3,442	3,270	114.7	144.1	22.0	50.0
1957	3		3,595	3,415	119.8	142.1	22.5	48.9
1958	5	6/1/58	3,897	3,708	123.4	144.5	23.6	46.6
1959	5		5,982	5,743	119.6	139.1	25.8	50.4
1960	6	6/1/60	6,223	5,975	122.4	143.3	26.0	50.0
1961	6		7,391	7,098	123.2	143.7	26.6	52.6
1962	6		7,600	7,257	126.0	145.3	27.1	51.7
1963	6		7,505	7,205	125.1	144.6	27.0	51.9
1964	8	6/1/64	7,653	7,356	124.2	140.3	27.3	51.3
1965	8		9,741	9,449	121.8	133.2	29.8	53.7
1966	8		9,994	9,695	124.9	140.2	30.0	53.3
1967	8		10,387	10,076	129.8	144.5	31.0	51.6
1968	8		10,290	9,981	128.6	142.9	32.1	49.8
1969	13	7/1/68	14,284	14,003	107.7	117.8	38.4	54.7
1970	13		14,682	14,389	112.9	123.9	39.3	53.4
1971	13		15,231	14,927	117.2	123.2	40.2	52.2
1972	13		16,769	16,434	129.0	134.4	41.6	50.5
1973	13		17,873	17,516	137.5	142.0	40.6	51.7
1974	13		18,482	18,113	142.2	146.1	41.3	50.9
1975	18	6/1/75	19,352	18,974	145.0	154.7	44.3	47.4
1976	18		25,351	24,676	139.2	150.2	52.2	49.8
1977	18		24,823	24,451	137.9	148.8	52.3	49.7
1978	18		24,711	24,341	137.3	146.8	56.3	46.2
1979	18		24,530	24,163	136.3	145.8	58.7	44.3
1980	18		24,958	12,585	138.7	149.3	60.0	43.3
1981	18		25,779	25,393	143.2	151.2	64.5	40.3
1982	23	3/15/82	27,315	26,730	139.4	146.3	71.6	36.3
1983	23		29,932	29,486	130.1	135.8	84.0	36.9
1984	23		30,046	29,597	130.6	136.9	94.8	41.1
1985	23		29,750	29,305	128.4	133.4	100.3	38.9
1986	23.4	7/1/85	30,980	30,517	132.0	136.3	101.8	38.7
1987	25	7/1/86	30,137	29,685	120.6	124.4	113.5	36.1
1988	25		34,147	33,635	136.6	138.0	121.5	35.4
1989	27	7/1/88	34,452	31,965	120.2	120.8	134.8	31.9
1990	37	7/1/89	37,350	36,800	101.1	101.4	150.9	35.1
1991	37		39,066	38,673	104.5	103.6	170.3	31.1
1992	37		37,347	36,615	101.0	100.1	190.0	30.0
1993	37		35,129	34,690	94.9	94.1	197.9	28.8
1994	44	7/1/93	40,883	40,377	93.0	91.9	168.9	40.3
1995	56	7/1/94	50,164	49,537	91.6	90.8	209.6	38.2
1996	61	7/1/95	53,122	52,458	87.1	87.5	214.9	39.6
1997	61		54,317	53,154	89.1	90.0	217.0	39.2
1998	71	7/1/97	62,374	61,756	87.8	88.7	232.2	40.9
1999	71		60,925	60,244	85.8	86.9	251.7	37.7
2000	71		58,788	58,548	82.9	83.1	322.9	29.4
2001	71		59,144	58,405	83.3	79.5	338.2	31.0
2002*	\$1.32	5/1/02	79,064	78,076	79.1	74.7	386.9	34.6
2003	\$1.32		94,002	92,827	71.2	67.3	442.0	38.7
2004	\$1.71	7/1/03	112,352	110,949	65.7	61.1	480.2	43.7
2005	\$2.46	7/1/04	131,316	129,674	53.4	49.4	545.2	52.3
2006	\$2.46		125,110	123,546	50.9	47.3	563.7	50.6
2007	\$2.46		118,851	117,365	48.3	45.3	571.2	49.9
2008	\$2.46		113,504	112,086	46.1	43.6	578.0	49.3
2009	\$3.46	4/1/09	124,880	121,229	46.9	44.7	580.3	49.1
2010	\$3.46		135,241	133,607	39.1	37.1	773.5	57.8
2011	\$3.46		132,345	131,612	38.3	36.3	779.5	57.3
2012	\$3.46		130,103	128,497	37.6	35.8	785.4	56.9
2013	\$3.50	7/1/12	129,609	128,009	37.0	35.3	823.0	54.8
2014	\$3.50		135,240	133,550	38.6	36.7	821.9	54.9

Note: All figures are for fiscal year ending June 30. The notation NA means not available. Prices shown for 1991 onward include generic brands.

*Rate went up to \$1.00 on July 1, 2001

South Carolina
Historical Cigarette Tax Data for the State of South Carolina Since 1955
First Cigarette Tax Enacted in 1923

Year	Rate (Cents)	Date Changed	Gross State Cigarette Taxes (in Thousands of Dollars)	Net State Cigarette Tax Collections (in Thousands of Dollars)	State Tax- Paid Cigarette Sales (Millions of Packs)	Per Capita Sales (Packs)	Average Retail Price	State & Federal Cigarette Taxes as a Percentage of Retail Price
1955	3		5,341	4,807	178.0	81.3	22.3	49.3
1956	3		5,504	4,954	183.5	81.9	23.8	46.2
1957	3		5,586	5,027	186.2	81.2	23.9	46.0
1958	3		5,893	5,304	196.4	84.3	24.2	45.5
1959	3		6,663	5,996	213.6	91.0	24.4	45.1
1960	5	7/1/59	10,265	9,752	205.3	86.7	26.4	49.2
1961	5		10,611	10,081	212.2	88.7	26.3	49.4
1962	5		10,819	10,279	216.4	89.9	27.1	48.0
1963	5		10,739	10,202	214.8	88.2	27.3	47.6
1964	5		11,132	10,575	222.6	89.7	26.5	49.1
1965	5		11,509	10,934	230.2	90.1	26.2	49.6
1966	5		11,869	11,276	237.4	93.4	26.2	49.6
1967	5		12,300	11,685	246.0	95.1	27.3	47.6
1968	5		12,434	11,812	248.7	95.7	29.5	44.1
1969	5		13,875	13,183	277.5	104.2	29.0	44.8
1970	6	7/1/69	16,738	15,901	279.0	103.6	32.5	43.1
1971	6		17,911	17,015	298.5	115.0	34.3	40.8
1972	6		18,928	17,919	311.8	118.7	34.1	41.1
1973	6		20,383	19,062	334.4	125.5	33.5	41.8
1974	6		21,210	20,149	353.5	129.7	35.2	39.8
1975	6		21,800	20,710	363.3	130.5	38.1	36.8
1976	6		23,171	22,012	385.4	136.8	41.0	34.2
1977	6		23,441	22,269	390.7	137.2	42.2	33.2
1978	7	7/1/77	28,274	26,860	403.9	140.4	49.2	30.5
1979	7		27,714	26,328	395.9	135.7	50.2	29.9
1980	7		28,389	26,970	405.6	138.3	52.3	28.7
1981	7		29,722	28,264	424.6	136.1	54.7	27.4
1982	7		30,152	28,697	430.7	136.0	61.9	24.2
1983	7		29,392	28,010	419.9	131.1	72.4	20.7
1984	7		29,420	27,989	419.9	127.0	81.3	28.3
1985	7		29,421	27,979	420.3	125.4	83.0	27.7
1986	7		29,522	28,073	423.7	126.6	88.7	25.9
1987	7		30,094	28,607	429.9	126.6	95.3	24.1
1988	7		30,114	28,632	430.2	124.4	99.9	23.0
1989	7		29,861	28,232	429.8	122.4	111.9	20.6
1990	7		29,141	27,701	416.3	118.6	125.2	18.3
1991	7		29,953	28,455	427.9	121.5	129.0	17.8
1992	7		27,846	26,454	397.8	112.8	151.9	17.8
1993	7		28,402	27,567	405.7	115.2	164.5	16.4
1994	7		27,996	26,663	400.0	112.2	139.1	22.3
1995	7		28,994	27,613	399.9	109.2	140.0	22.1
1996	7		26,468	25,208	378.1	102.9	149.5	20.7
1997	7		32,243	30,708	460.6	124.5	153.9	20.1
1998	7		32,877	31,303	469.5	126.9	165.3	18.8
1999	7		28,554	27,589	411.2	109.4	179.6	17.3
2000	7		28,077	26,741	401.0	103.9	255.3	12.1
2001	7		25,773	24,871	387.6	96.6	278.3	14.7
2002	7		26,350	25,428	396.2	97.5	302.4	13.6
2003	7		25,843	24,939	388.6	95.7	310.6	14.8
2004	7		26,759	25,421	382.2	92.2	316.7	14.5
2005	7		27,560	25,737	394.4	94.0	312.2	14.7
2006	7		28,725	27,719	410.4	96.4	314.7	14.6
2007	7		27,554	26,622	394.1	91.2	309.4	14.9
2008	7		27,469	26,540	392.9	89.1	326.2	14.1
2009	7		26,657	25,387	380.8	85.0	331.0	13.9
2010	7		26,912	26,042	385.5	84.5	396.7	27.2
2011	57	7/1/10	138,032	133,200	323.5	69.9	470.5	33.6
2012	57		164,019	159,166	289.7	61.9	484.4	32.6
2013	57		163,003	157,490	292.2	62.0	485.1	32.6
2014	57		156,357	151,069	281.4	58.9	487.9	32.4

Note: All figures are for fiscal year ending June 30. The notation NA means not available. Prices shown for 1991 onward include generic brands.

South Dakota
Historical Cigarette Tax Data for the State of South Dakota Since 1955
First Cigarette Tax Enacted in 1923

Year	Rate (Cents)	Date Changed	Gross State Cigarette Taxes (in Thousands of Dollars)	Net State Cigarette Tax Collections (in Thousands of Dollars)	State Tax- Paid Cigarette Sales (Millions of Packs)	Per Capita Sales (Packs)	Average Retail Price	State & Federal Cigarette Taxes as a Percentage of Retail Price
1955	3		1,809	1,683	60.3	91.2	22.1	49.8
1956	3.25	7/1/55	1,963	1,832	60.4	89.5	23.0	48.9
1957	3.25		1,952	1,816	60.1	88.0	23.8	47.3
1958	3.25		2,100	1,953	64.6	94.7	24.7	45.6
1959	3.25		2,234	2,078	68.7	102.4	24.8	45.4
1960	5	7/1/59	3,518	3,279	68.6	101.0	27.2	47.8
1961	5		3,666	3,409	73.3	107.5	26.8	48.5
1962	5		3,824	3,556	76.5	110.8	27.4	47.4
1963	5		3,820	3,552	76.4	106.0	26.6	48.9
1964	6	7/1/63	4,394	4,227	73.2	99.4	28.5	49.1
1965	6		4,234	4,022	70.6	98.7	28.3	49.5
1966	8	7/1/65	5,592	5,370	69.5	98.8	30.5	52.5
1967	8		5,433	5,216	67.9	99.6	31.3	51.1
1968	8		5,413	5,197	67.7	100.4	32.7	48.9
1969	8		5,378	5,162	67.2	102.5	32.4	49.4
1970	12	7/1/69	7,360	6,161	61.1	92.7	38.5	52.1
1971	12		7,730	7,459	64.4	96.7	38.5	51.9
1972	12		8,280	7,990	69.0	103.0	39.1	51.2
1973	12		8,438	8,143	70.3	103.5	39.6	50.5
1974	12		8,909	8,597	74.2	108.4	40.4	49.5
1975	12		9,283	8,907	77.4	113.5	42.8	46.7
1976	12		9,561	9,135	79.7	116.7	45.0	44.5
1977	12		9,515	9,028	79.3	115.6	46.4	43.1
1978	12		9,665	9,182	80.5	116.9	53.2	37.6
1979	12		9,721	9,192	81.0	117.4	54.1	37.0
1980	14	7/1/79	11,053	10,418	79.0	114.7	58.8	37.4
1981	14		11,176	10,554	79.8	115.7	62.3	35.3
1982	15	7/1/81	11,615	10,974	77.5	113.0	68.0	33.8
1983	15		11,381	10,634	75.9	109.8	78.8	29.2
1984	15		11,191	10,508	74.6	105.7	89.8	34.5
1985	15		11,167	10,466	74.4	104.4	92.3	33.6
1986	23	7/1/85	15,673	14,738	68.8	97.0	108.5	35.9
1987	23		15,849	14,877	68.9	95.8	113.7	34.3
1988	23		15,261	14,282	66.3	91.9	124.7	31.3
1989	23		14,527	13,598	63.1	87.4	130.1	30.0
1990	23		14,679	13,676	63.8	88.3	138.9	28.0
1991	23		14,724	13,742	64.1	91.8	150.3	25.9
1992	23		14,943	13,952	64.8	93.0	163.0	26.4
1993	23		14,685	13,658	63.8	91.6	180.3	23.8
1994	23		15,303	14,547	66.5	94.8	154.4	30.4
1995	23		16,274	15,200	70.8	98.6	162.1	29.0
1996	33	7/1/95	22,456	21,342	66.8	92.3	171.2	33.3
1997	33		21,458	19,986	65.0	88.8	181.7	31.4
1998	33		21,322	19,895	64.6	88.3	192.8	29.6
1999	33		20,327	19,447	61.6	83.5	207.9	27.4
2000	33		19,251	18,579	58.3	75.1	272.9	20.9
2001	33		19,452	18,587	58.9	78.1	304.0	22.0
2002	33		18,837	17,465	57.1	75.4	327.5	20.5
2003	53	3/18/03	21,669	20,335	55.4	73.2	340.5	21.1
2004	53		28,171	26,270	53.0	69.3	348.3	26.4
2005	53		28,066	26,308	53.0	68.7	350.6	26.2
2006	53		28,462	26,689	53.7	69.2	353.9	26.0
2007	\$1.53	1/1/07	43,185	43,998	45.7	58.5	349.9	26.3
2008	\$1.53		60,271	57,160	39.4	49.5	439.1	43.7
2009	\$1.53		61,646	59,923	40.0	49.7	458.2	41.9
2010	\$1.53		60,418	56,657	39.5	48.6	543.7	46.7
2011	\$1.53		54,608	54,172	35.7	43.8	588.5	43.2
2012	\$1.53		53,980	53,546	35.3	42.8	584.2	43.5
2013	\$1.53		54,474	53,873	35.6	42.7	583.1	43.6
2014	\$1.53		54,733	54,118	35.8	42.3	576.6	44.1

Note: All figures are for fiscal year ending June 30. The notation NA means not available. Prices shown for 1991 onward include generic brands.

Tennessee
Historical Cigarette Tax Data for the State of Tennessee Since 1955
First Cigarette Tax Enacted in 1925

Year	Rate (Cents)	Date Changed	Gross State Cigarette Taxes (in Thousands of Dollars)	Net State Cigarette Tax Collections (in Thousands of Dollars)	State Tax- Paid Cigarette Sales (Millions of Packs)	Per Capita Sales (Packs)	Average Retail Price	State & Federal Cigarette Taxes as a Percentage of Retail Price
1955	5		13,567	12,888	271.3	81.5	24.5	53.1
1956	5		13,933	13,236	278.7	82.4	25.0	52.0
1957	5		14,687	13,953	293.7	85.3	25.2	51.6
1958	5		15,054	14,301	301.1	86.7	26.3	49.4
1959	5		16,415	15,594	328.3	93.8	25.9	50.2
1960	5		17,500	16,625	350.5	98.7	26.1	49.8
1961	5		18,721	17,784	374.4	104.8	26.1	49.8
1962	5		19,581	18,602	391.6	108.3	26.2	49.6
1963	7	6/1/63	20,625	19,611	400.7	110.3	26.1	49.8
1964	7		27,273	26,153	389.6	105.5	29.0	51.7
1965	7		28,734	27,541	410.5	108.1	28.9	51.9
1966	7		29,590	28,362	422.7	109.9	29.5	50.8
1967	8	6/1/67	30,690	29,416	433.0	111.5	29.6	50.7
1968	8		34,013	32,601	425.2	109.2	32.6	49.1
1969	13	6/1/69	35,537	34,114	426.5	107.3	32.8	48.8
1970	13		51,530	49,942	397.6	99.8	39.9	52.6
1971	13		54,325	52,532	417.9	106.3	41.6	50.5
1972	13		57,839	55,929	444.9	111.5	41.6	50.5
1973	13		57,504	56,179	442.3	109.7	40.8	51.5
1974	13		61,589	60,177	473.8	114.8	42.5	49.4
1975	13		62,999	61,558	484.6	117.4	45.3	46.4
1976	13		66,254	64,943	509.6	121.7	48.3	43.5
1977	13		68,265	66,710	525.1	124.6	49.6	42.3
1978	13		71,136	69,522	547.2	127.3	54.8	38.3
1979	13		72,047	70,409	554.2	127.2	57.3	36.6
1980	13		74,255	72,570	571.2	130.4	60.3	34.8
1981	13		77,076	75,346	592.9	129.1	63.7	33.0
1982	13		78,808	77,051	606.2	131.4	68.3	30.7
1983	13		78,010	76,277	600.1	129.0	79.1	26.5
1984	13		76,742	75,025	590.3	125.1	88.3	32.8
1985	13		79,593	77,819	612.3	128.7	92.5	31.4
1986	13		79,745	77,972	612.9	129.0	98.8	29.4
1987	13		81,358	79,549	625.8	130.6	103.5	28.0
1988	13		79,785	78,940	613.7	125.3	112.1	25.9
1989	13		79,845	78,035	617.0	124.7	121.5	23.9
1990	13		78,338	76,380	602.6	121.8	135.0	21.5
1991	13		76,943	75,395	591.8	120.6	137.4	21.1
1992	13		77,135	75,572	593.7	121.0	163.9	20.1
1993	13		77,029	75,520	592.5	120.8	170.2	19.4
1994	13		77,049	76,612	589.3	118.8	150.3	24.6
1995	13		84,828	83,343	641.1	125.4	153.0	24.2
1996	13		80,885	79,259	621.9	119.2	155.9	23.7
1997	13		82,057	80,416	632.8	118.9	161.1	23.0
1998	13		82,778	80,760	636.8	119.7	167.7	22.1
1999	13		80,688	78,720	620.7	115.6	189.5	19.5
2000	13		79,981	78,309	615.2	108.7	261.2	14.2
2001	13		76,011	74,197	588.9	103.5	281.5	16.7
2002	13		77,116	75,286	593.6	103.4	307.1	15.3
2003	20	7/1/02	107,041	105,168	535.2	93.2	326.9	18.0
2004	20		112,734	110,200	563.7	96.5	318.2	18.5
2005	20		114,345	112,103	571.7	97.0	318.2	18.5
2006	20		117,160	115,462	588.8	98.7	325.7	18.1
2007	20		129,671	127,121	648.4	107.4	323.5	18.2
2008	62	7/1/07	265,813	260,047	428.0	69.5	373.8	27.0
2009	62		296,801	290,413	478.7	77.0	374.8	26.9
2010	62		283,488	277,930	457.2	72.6	464.4	35.1
2011	62		282,038	276,508	454.9	71.7	478.4	34.1
2012	62		271,049	264,889	437.2	68.3	492.5	33.1
2013	62		265,091	259,258	427.6	66.2	483.2	33.7
2014	62		252,267	246,114	406.9	62.6	496.5	32.8

Note: All figures are for fiscal year ending June 30. The notation NA means not available. Prices shown for 1991 onward include generic brands.

Texas
Historical Cigarette Tax Data for the State of Texas Since 1955
First Cigarette Tax Enacted in 1931

Year	Rate (Cents)	Date Changed	Gross State Cigarette Taxes (in Thousands of Dollars)	Net State Cigarette Tax Collections (in Thousands of Dollars)	State Tax- Paid Cigarette Sales (Millions of Packs)	Per Capita Sales (Packs)	Average Retail Price	State & Federal Cigarette Taxes as a Percentage of Retail Price
1955	4		36,016	34,936	900.4	109.3	22.3	53.8
1956	5	9/6/55	43,329	42,029	866.6	101.3	24.7	52.6
1957	5		46,321	44,933	926.4	104.0	25.5	51.0
1958	5		48,677	47,214	973.5	106.7	26.1	49.8
1959	5		51,453	49,909	1,029.1	110.5	25.6	50.8
1960	8	9/1/59	74,556	72,815	995.5	105.3	28.7	55.8
1961	8		86,637	84,688	1,083.0	112.6	28.7	55.7
1962	8		89,768	87,299	1,122.1	114.6	29.7	53.9
1963	8		91,771	89,706	1,147.1	113.4	29.5	54.2
1964	8		91,894	89,812	1,142.4	110.7	29.7	53.9
1965	8		100,262	98,006	1,253.3	120.5	29.5	54.2
1966	11	7/1/65	125,156	122,214	1,120.0	106.1	33.8	56.2
1967	11		128,862	125,787	1,171.5	109.0	34.4	55.2
1968	11		129,617	126,703	1,178.3	108.4	34.9	54.4
1969	11		134,425	131,401	1,222.0	111.3	34.4	55.2
1970	15.5	10/1/69	169,554	165,739	1,190.2	106.4	40.4	58.2
1971	15.5		189,943	185,851	1,225.4	108.9	42.0	56.0
1972	18.5	7/1/71	226,504	220,649	1,244.0	108.6	46.9	56.5
1973	18.5		236,281	229,886	1,286.3	110.4	46.4	57.1
1974	18.5		248,278	241,547	1,353.4	114.7	47.5	55.8
1975	18.5		256,967	249,901	1,397.4	116.0	50.6	52.4
1976	18.5		173,167	265,655	1,485.3	121.4	53.3	49.7
1977	18.5		283,908	276,101	1,551.3	124.2	53.3	49.7
1978	18.5		296,924	288,758	1,624.1	126.6	59.1	44.8
1979	18.5		301,670	293,374	1,644.8	126.4	62.2	42.6
1980	18.5		321,154	310,508	1,736.0	129.7	63.7	41.6
1981	18.5		339,554	325,392	1,835.4	129.0	66.9	39.6
1982	18.5		358,491	331,126	1,937.8	131.2	73.8	35.9
1983	18.5		357,380	341,606	1,931.8	126.4	84.1	31.5
1984	18.5		344,699	332,109	1,863.2	117.2	93.8	36.8
1985	19.5	10/2/84	360,500	347,500	1,873.3	115.9	102.1	34.8
1986	20.5	9/1/85	373,507	358,783	1,845.9	113.7	105.5	34.6
1987	20.5		355,496	341,207	1,734.1	105.8	114.4	31.9
1988	26.0	10/1/87	399,060	384,281	1,630.1	96.5	128.0	32.8
1989	26.0		410,282	399,302	1,598.0	94.5	137.0	30.7
1990	26.0		389,745	379,028	1,449.0	85.6	145.7	28.8
1991	41.0	7/1/90	552,917	542,829	1,363.8	79.4	173.6	32.8
1992	41.0		543,222	531,947	1,324.9	77.2	186.0	32.8
1993	41.0		572,602	548,340	1,396.6	81.3	204.6	29.8
1994	41.0		563,276	534,191	1,373.8	78.8	177.7	36.6
1995	41.0		559,696	534,117	1,365.1	75.2	185.0	35.1
1996	41.0		569,080	548,764	1,387.9	74.6	188.4	34.5
1997	41.0		569,575	543,468	1,389.2	72.6	189.8	34.2
1998	41.0		556,504	548,936	1,399.3	73.2	201.8	32.2
1999	41.0		539,935	524,208	1,314.6	67.6	225.0	28.9
2000	41.0		536,877	520,771	1,394.6	69.3	292.3	22.2
2001	41.0		495,714	480,842	1,294.7	62.1	311.2	24.1
2002	41.0		512,895	497,508	1,244.3	58.3	326.7	23.0
2003	41.0		490,719	475,997	1,256.3	58.9	353.1	22.7
2004	41.0		501,571	486,524	1,234.6	55.8	348.7	22.9
2005	41.0		507,341	492,121	1,244.7	55.4	336.4	23.8
2006	41.0		507,160	491,945	1,240.4	54.3	337.5	23.7
2007	\$1.41	1/1/07	1,024,383	993,652	1,159.1	49.3	333.0	24.0
2008	\$1.41		1,507,229	1,462,012	1,049.9	43.9	445.5	40.4
2009	\$1.41		1,211,322	1,174,983	1,029.0	42.3	454.9	39.6
2010	\$1.41		1,249,918	1,213,513	947.8	38.2	552.9	43.8
2011	\$1.41		1,359,520	1,319,922	973.5	38.7	564.2	42.9
2012	\$1.41		1,330,330	1,298,772	943.5	36.7	573.1	42.2
2013	\$1.41		1,329,662	1,299,909	943.0	36.2	565.9	42.8
2014	\$1.41		1,256,724	1,225,306	891.3	33.7	574.7	42.1

Note: All figures are for fiscal year ending June 30. The notation NA means not available. Prices shown for 1991 onward include generic brands.

Utah
Historical Cigarette Tax Data for the State of Utah Since 1955
First Cigarette Tax Enacted in 1923

Year	Rate (Cents)	Date Changed	Gross State Cigarette Taxes (in Thousands of Dollars)	Net State Cigarette Tax Collections (in Thousands of Dollars)	State Tax- Paid Cigarette Sales (Millions of Packs)	Per Capita Sales (Packs)	Average Retail Price	State & Federal Cigarette Taxes as a Percentage of Retail Price
1955	4		1,877	1,783	46.9	61.9	23.1	51.9
1956	4		1,983	1,884	49.6	62.5	23.7	50.6
1957	4		2,067	1,964	51.7	62.8	23.8	50.4
1958	4		2,113	2,008	52.8	63.0	25.0	48.0
1959	4		2,278	2,168	57.0	66.7	25.9	46.3
1960	4		2,420	2,299	60.5	69.0	26.3	45.6
1961	4		2,553	2,425	63.8	71.2	26.2	45.8
1962	4		2,612	2,481	65.3	71.3	26.7	44.9
1963	4		2,784	2,645	69.6	72.0	24.9	48.2
1964	8	7/1/63	5,031	4,846	61.2	62.3	29.4	54.4
1965	8		5,158	4,952	64.5	65.0	29.7	53.9
1966	8		5,202	4,994	65.0	65.7	30.8	51.9
1967	8		5,182	4,975	64.8	64.3	31.5	50.8
1968	8		5,268	5,057	65.8	64.3	32.3	49.5
1969	8		5,425	5,208	67.8	65.6	33.3	48.0
1970	8		5,473	5,254	68.4	65.5	34.6	46.2
1971	8		5,794	5,562	72.4	67.7	36.6	43.7
1972	8		6,272	6,020	78.4	71.3	37.2	43.0
1973	8		6,535	6,255	81.9	72.7	36.5	43.8
1974	8		6,994	6,714	87.4	75.6	37.8	42.3
1975	8		7,111	6,827	88.9	75.8	40.5	39.5
1976	8		7,518	7,217	94.0	77.9	43.4	36.9
1977	8		7,756	7,445	96.9	78.0	44.7	35.8
1978	8		8,078	7,750	101.0	79.6	49.5	32.3
1979	8		8,270	7,939	103.4	79.1	53.7	29.8
1980	10	7/1/79	10,381	9,823	102.3	74.8	57.2	31.5
1981	10		11,333	10,880	113.3	77.6	62.7	28.7
1982	10		11,176	10,721	111.8	73.6	68.1	26.4
1983	12	7/1/82	12,863	12,689	107.2	69.0	82.0	24.2
1984	12		13,071	12,549	108.9	66.3	95.3	29.4
1985	12		13,412	12,876	111.8	66.5	104.6	26.8
1986	12		12,919	12,403	107.7	64.4	103.5	27.1
1987	23	4/27/87	14,969	14,370	115.0	67.7	108.6	35.8
1988	23		21,656	20,790	94.2	55.0	122.9	31.7
1989	23		22,551	21,649	98.0	57.0	135.6	28.8
1990	23		21,106	20,262	91.7	53.4	151.9	25.7
1991	23		21,395	20,539	93.0	53.5	167.1	23.3
1992	26.5	7/1/91	24,805	24,281	95.7	55.0	170.1	28.1
1993	26.5		25,898	23,853	97.7	56.2	180.1	25.8
1994	26.5		26,167	25,120	98.7	55.8	160.4	31.5
1995	26.5		25,812	25,331	97.4	52.0	168.8	29.9
1996	26.5		27,788	25,556	104.4	54.0	174.9	28.9
1997	26.5		32,657	24,934	114.0	57.0	186.2	27.1
1998	51.5	7/1/97	43,620	42,626	84.7	42.3	222.7	33.9
1999	51.5		47,440	46,435	90.4	43.9	243.7	31.0
2000	51.5		46,235	45,764	89.8	40.7	312.9	24.1
2001	51.5		44,468	42,689	86.3	38.7	331.2	25.8
2002	69.5	5/1/02	47,442	47,090	91.0	40.1	335.8	25.5
2003	69.5		57,530	49,261	82.8	36.5	381.2	28.5
2004	69.5		55,836	53,602	80.3	34.2	370.1	29.3
2005	69.5		56,599	54,335	81.4	33.6	376.0	28.9
2006	69.5		59,292	57,846	85.3	34.5	377.2	28.8
2007	69.5		58,225	55,897	83.8	32.9	372.2	29.2
2008	69.5		57,330	56,041	82.8	31.3	389.3	27.9
2009	69.5		52,419	50,285	75.4	27.6	402.9	26.9
2010	69.5		54,495	52,185	74.4	26.7	467.2	36.5
2011	\$1.70	7/1/10	104,571	98,137	61.5	22.3	589.1	46.0
2012	\$1.70		110,249	111,600	64.8	23.0	599.9	45.2
2013	\$1.70		104,046	99,884	61.2	21.4	624.0	43.4
2014	\$1.70		96,249	92,399	56.6	19.5	629.6	43.0

Note: All figures are for fiscal year ending June 30. The notation NA means not available. Prices shown for 1991 onward include generic brands.

Vermont
Historical Cigarette Tax Data for the State of Vermont Since 1955
First Cigarette Tax Enacted in 1937

Year	Rate (Cents)	Date Changed	Gross State Cigarette Taxes (in Thousands of Dollars)	Net State Cigarette Tax Collections (in Thousands of Dollars)	State Tax- Paid Cigarette Sales (Millions of Packs)	Per Capita Sales (Packs)	Average Retail Price	State & Federal Cigarette Taxes as a Percentage of Retail Price
1955	4		1,803	1,731	45.1	122.2	22.6	53.1
1956	4		1,828	1,755	45.7	125.2	23.6	50.9
1957	4		1,945	1,868	48.6	129.3	23.5	51.1
1958	5	7/1/57	2,357	2,262	47.1	124.9	25.9	50.2
1959	5		2,599	2,495	52.0	136.8	26.1	49.8
1960	7	7/1/59	3,302	3,173	47.4	122.8	27.5	54.6
1961	7		3,545	3,412	50.6	129.5	27.4	54.7
1962	7		3,630	3,468	51.5	130.4	28.1	53.4
1963	7		3,646	3,516	52.1	133.5	28.2	53.2
1964	8	7/3/63	4,018	3,873	50.4	129.1	29.3	54.6
1965	8		4,023	3,880	50.3	122.9	29.4	54.4
1966	10	7/1/65	5,145	4,986	51.8	130.4	32.5	55.4
1967	10		5,149	4,988	51.6	127.4	31.8	56.6
1968	10		5,370	5,183	53.7	128.8	33.9	53.1
1969	12	6/1/69	5,780	5,595	57.2	134.6	34.2	52.6
1970	12		6,459	6,252	53.8	122.6	37.7	53.1
1971	12		6,675	6,461	55.6	124.4	39.5	50.6
1972	12		7,586	7,344	63.2	138.0	40.0	50.0
1973	12		8,136	7,876	67.8	146.8	39.8	50.3
1974	12		8,454	8,184	70.5	151.8	41.3	48.4
1975	12		8,776	8,495	73.1	155.5	41.8	47.9
1976	12		9,672	9,362	80.6	171.1	47.1	42.5
1977	12		9,674	9,365	80.6	169.4	47.0	42.6
1978	12		9,413	9,111	78.4	162.4	52.5	38.1
1979	12		9,404	9,103	78.4	160.9	54.8	36.5
1980	12		9,635	9,327	79.7	161.6	58.9	34.0
1981	12		10,047	9,726	83.7	163.8	61.0	32.8
1982	12		10,048	9,727	83.7	162.3	66.8	29.9
1983	12		9,521	9,216	79.3	153.8	77.0	26.0
1984	17	8/15/83	12,568	12,279	76.3	144.3	90.6	36.4
1985	17		12,993	12,701	77.0	144.5	95.5	34.6
1986	17		11,932	11,610	70.2	131.2	104.9	31.5
1987	17		11,726	11,409	69.0	128.3	113.8	29.0
1988	17		12,041	11,716	70.8	128.7	123.7	26.7
1989	17		11,431	11,123	67.2	120.9	129.7	25.4
1990	17		11,769	11,451	69.2	124.3	143.7	23.1
1991	17		11,678	11,363	68.7	120.9	150.1	22.0
1992	19*	7/1/91, 1/1/92	13,307	12,948	71.9	126.5	168.0	22.6
1993	20	7/1/92	13,274	12,969	66.6	117.2	173.8	23.0
1994	20		13,764	13,392	68.8	120.3	159.6	27.6
1995	20		14,262	13,877	71.3	123.2	160.1	27.5
1996	44	7/1/95	26,267	25,558	59.7	102.5	196.4	34.6
1997	44		25,804	25,210	57.5	97.7	201.9	33.7
1998	44		25,130	24,796	57.1	97.0	213.9	31.8
1999	44		24,376	23,716	55.4	94.1	233.7	29.1
2000	44		24,144	23,602	54.8	88.9	301.1	22.6
2001	44		25,256	24,574	57.4	94.3	323.2	24.1
2002	44		25,084	24,520	57.0	93.0	354.9	22.0
2003	93	7/1/02	44,391	43,393	47.7	77.9	390.3	33.8
2004	\$1.19	7/1/03	50,984	49,838	42.8	69.2	435.2	36.3
2005	\$1.19		47,271	46,083	39.7	63.9	443.5	35.6
2006	\$1.19		47,398	46,203	39.8	63.9	447.8	35.3
2007	\$1.79	7/1/06	60,815	60,084	34.0	54.5	485.1	44.9
2008	\$1.79		57,330	56,041	32.0	51.6	509.5	42.8
2009	\$1.99	7/1/08	61,820	60,398	30.4	48.9	557.9	42.7
2010	\$2.24	7/1/09	66,469	64,941	29.7	47.7	665.7	48.8
2011	\$2.24		67,896	66,763	30.5	48.7	684.5	47.5
2012	\$2.62	7/1/11	73,270	73,270	28.6	45.7	742.9	48.9
2013	\$2.62		67,418	67,418	26.3	42.1	749.4	48.4
2014	\$2.62		64,805	64,803	25.3	40.4	767.2	47.3

*Rate increased to 18¢ on 7/1/91.

Note: All figures are for fiscal year ending June 30. The notation NA means not available. Prices shown for 1991 onward include generic brands.

Virginia
Historical Cigarette Tax Data for the State of Virginia Since 1955
First Cigarette Tax Enacted in 1960

Year	Rate (Cents)	Date Changed	Gross State Cigarette Taxes (in Thousands of Dollars)	Net State Cigarette Tax Collections (in Thousands of Dollars)	State Tax- Paid Cigarette Sales (Millions of Packs)	Per Capita Sales (Packs)	Average Retail Price	State & Federal Cigarette Taxes as a Percentage of Retail Price
1955							18.6	43.0
1956							20.0	40.0
1957							20.2	39.6
1958							21.3	37.6
1959							21.1	37.9
1960							21.0	38.1
1961	3	8/1/60	14,332	13,628	477.4	120.0	24.5	44.9
1962	3		15,110	14,359	503.8	124.1	24.8	44.4
1963	3		15,384	14,616	512.8	122.8	24.7	44.5
1964	3		15,399	14,631	513.3	118.5	25.2	43.7
1965	3		16,197	15,388	539.9	123.3	25.1	43.8
1966	3		16,073	15,270	535.8	120.2	24.7	44.5
1967	2.5	9/1/66	14,102	13,181	545.0	120.9	26.3	39.9
1968	2.5		13,928	13,204	557.1	122.8	27.1	38.7
1969	2.5		14,238	13,495	569.5	123.9	28.3	37.1
1970	2.5		14,508	13,751	580.3	124.3	28.8	36.5
1971	2.5		14,934	14,147	597.4	128.4	30.2	34.8
1972	2.5		16,147	15,303	645.9	137.0	29.9	35.1
1973	2.5		17,043	16,147	681.7	143.1	30.1	34.9
1974	2.5		17,997	17,053	719.9	149.6	31.3	33.6
1975	2.5		18,736	16,818	749.4	152.7	33.6	31.3
1976	2.5		19,630	17,622	785.2	158.1	37.9	27.7
1977	2.5		19,841	17,786	793.7	157.7	38.4	27.3
1978	2.5		20,017	17,926	800.7	155.9	42.8	24.5
1979	2.5		19,535	17,478	781.4	151.8	45.8	22.9
1980	2.5		19,350	17,283	774.0	148.9	48.5	21.7
1981	2.5		20,035	17,866	801.4	149.9	51.8	20.3
1982	2.5		20,004	17,838	800.1	147.4	56.4	18.6
1983	2.5		19,613	17,479	794.7	144.7	68.8	15.3
1984	2.5		19,099	16,995	764.0	136.8	76.0	24.3
1985	2.5		19,149	17,248	766.0	134.6	83.6	22.1
1986	2.5		19,370	17,238	774.8	135.8	91.3	20.3
1987	2.5		19,232	17,112	769.3	133.0	94.6	19.6
1988	2.5		19,242	17,016	769.7	129.5	102.1	18.1
1989	2.5		18,516	16,679	740.6	122.5	109.4	16.9
1990	2.5		17,979	16,174	719.2	118.9	128.6	14.3
1991	2.5		17,085	15,376	683.4	109.1	136.5	13.6
1992	2.5		16,947	15,151	677.9	108.2	157.9	14.2
1993	2.5		16,504	14,854	660.2	105.4	165.7	13.6
1994	2.5		16,707	15,172	674.3	106.2	156.5	16.9
1995	2.5		17,392	15,811	695.7	106.7	157.5	16.8
1996	2.5		17,432	15,950	689.5	104.6	159.6	16.6
1997	2.5		18,031	16,050	721.2	108.0	159.6	16.6
1998	2.5		17,616	15,664	704.6	105.6	162.2	16.3
1999	2.5		17,196	15,475	687.8	102.1	183.7	14.4
2000	2.5		16,918	15,358	676.2	96.7	252.8	10.5
2001	2.5		16,680	15,093	666.3	94.1	275.4	13.3
2002	2.5		16,553	15,034	662.1	92.1	294.5	12.4
2003	2.5		17,157	15,319	686.3	95.5	307.6	13.5
2004	2.5		18,654	16,099	719.7	97.4	321.8	12.9
2005	30	9/1/04, 6/1/05	114,212	111,593	617.0	82.5	328.2	18.0
2006	30		179,923	172,135	597.2	78.9	352.9	19.6
2007	30		174,548	171,057	581.3	76.1	350.4	19.7
2008	30		170,273	166,230	567.5	73.6	359.8	19.2
2009	30		170,248	169,357	570.4	73.4	365.7	18.9
2010	30		162,997	158,362	543.3	68.9	451.4	34.6
2011	30		160,997	156,145	536.7	67.1	461.6	28.4
2012	30		175,754	168,830	585.9	72.4	465.8	28.1
2013	30		171,078	173,227	568.2	69.4	468.0	28.0
2014	30		166,132	161,439	553.8	67.0	493.9	26.5

Note: All figures are for fiscal year ending June 30. The notation NA means not available. Prices shown for 1991 onward include generic brands.

Washington
Historical Cigarette Tax Data for the State of Washington Since 1955
First Cigarette Tax Enacted in 1935

Year	Rate (Cents)	Date Changed	Gross State Cigarette Taxes (in Thousands of Dollars)	Net State Cigarette Tax Collections (in Thousands of Dollars)	State Tax- Paid Cigarette Sales (Millions of Packs)	Per Capita Sales (Packs)	Average Retail Price	State & Federal Cigarette Taxes as a Percentage of Retail Price
1955	5		10,971	10,654	261.7	106.9	22.7	52.9
1956	5		13,320	12,987	265.9	104.5	25.9	50.2
1957	5		13,788	13,443	275.5	102.5	26.0	50.0
1958	5		13,963	13,614	279.1	101.9	27.5	47.3
1959	6	6/1/59	15,001	14,626	294.6	105.9	27.0	48.2
1960	6		17,514	17,034	291.9	103.4	28.6	49.0
1961	7	4/15/61	18,430	17,912	296.8	103.8	28.5	49.1
1962	7		20,669	20,154	295.3	101.7	30.1	49.8
1963	7		20,896	20,375	297.9	99.1	30.1	49.8
1964	7		20,424	19,915	290.9	95.4	29.9	50.2
1965	11	6/1/65	21,463	20,948	293.2	98.3	30.0	50.0
1966	11		28,666	28,185	260.0	86.9	34.7	54.8
1967	11		32,768	32,219	297.0	99.7	35.0	54.3
1968	11		34,535	33,956	313.4	101.5	37.1	51.2
1969	11		36,157	35,550	328.1	100.2	37.6	50.5
1970	11		36,210	35,602	328.9	96.7	38.7	49.1
1971	16	6/1/71	37,668	37,055	331.2	97.0	40.3	47.1
1972	16		48,833	48,269	305.2	88.5	46.1	52.1
1973	16		50,113	49,534	313.2	91.0	45.9	52.3
1974	16		54,106	53,481	338.2	98.6	46.9	51.2
1975	16		55,315	54,676	345.7	99.5	49.0	49.0
1976	16		56,868	56,211	355.4	100.3	53.0	45.3
1977	16		57,489	56,825	358.8	99.3	53.7	44.7
1978	16		59,298	58,614	370.6	101.3	58.6	41.0
1979	16		61,252	60,546	382.8	101.4	61.6	39.0
1980	16		63,680	62,945	398.0	101.4	63.8	37.6
1981	16		74,445	73,588	465.3	112.7	66.6	36.0
1982	20.8*	7/1/81, 5/1/82	90,552	89,724	449.7	106.6	80.3	34.9
1983	23	8/1/82	99,088	98,288	434.6	102.4	93.1	33.3
1984	23		95,850	95,073	418.0	96.2	105.9	36.8
1985	23		97,277	96,499	423.5	96.5	114.4	34.1
1986	31	4/1/86	103,773	103,011	415.4	94.2	125.7	31.0
1987	31		125,013	124,274	403.3	91.3	134.2	35.0
1988	31		124,502	122,870	401.3	88.2	141.4	33.2
1989	34	6/1/89	124,801	123,223	398.5	86.1	150.6	31.2
1990	34		131,525	129,973	385.9	83.4	167.5	29.9
1991	34		132,644	131,216	387.8	78.7	177.4	28.2
1992	34		136,586	135,376	399.8	81.0	199.2	27.1
1993	34		133,870	132,383	391.5	79.4	202.3	26.7
1994	54	7/1/93	196,442	194,993	363.8	72.6	219.8	35.5
1995	56.5	7/1/94	201,140	197,930	355.9	67.4	225.8	35.7
1996	81.5	7/1/95	257,245	255,997	313.1	58.1	246.8	42.7
1997	82.5	7/1/96	257,054	254,010	307.5	55.6	265.1	40.2
1998	82.5		259,084	258,465	312.2	56.4	272.6	39.1
1999	82.5		253,428	252,186	309.1	55.1	286.7	37.1
2000	82.5		254,769	253,509	309.2	52.8	359.8	29.6
2001	82.5		237,887	236,705	295.8	50.2	381.6	30.5
2002	\$1.425	1/1/02	307,700	306,602	269.5	45.0	395.3	29.5
2003	\$1.425		337,778	336,306	240.3	40.1	477.3	38.0
2004	\$1.425		327,543	324,318	231.1	37.7	466.1	38.9
2005	\$1.425		329,824	328,398	231.6	37.2	472.8	38.4
2006	\$2.025	7/1/05	425,194	423,869	212.0	33.7	528.4	45.7
2007	\$2.025		418,814	417,571	207.1	32.4	540.4	44.7
2008	\$2.025		421,138	419,899	206.6	31.9	551.2	43.8
2009	\$2.025		400,187	392,428	197.3	30.1	568.5	42.5
2010	\$3.025	5/1/10	389,058	388,032	170.6	25.6	692.1	51.0
2011	\$3.025		433,534	432,658	146.1	21.7	761.3	53.0
2012	\$3.025		425,647	424,815	138.7	20.3	763.6	52.8
2013	\$3.025		407,723	406,914	134.8	19.5	769.3	52.5
2014	\$3.025		393,063	392,291	129.9	18.6	774.5	52.1

*Rate increased to 20¢ on 7/1/81.

Note: All figures are for fiscal year ending June 30. The notation NA means not available. Prices shown for 1991 onward include generic brands.

West Virginia
Historical Cigarette Tax Data for the State of West Virginia Since 1955
First Cigarette Tax Enacted in 1947

Year	Rate (Cents)	Date Changed	Gross State Cigarette Taxes (in Thousands of Dollars)	Net State Cigarette Tax Collections (in Thousands of Dollars)	State Tax- Paid Cigarette Sales (Millions of Packs)	Per Capita Sales (Packs)	Average Retail Price	State & Federal Cigarette Taxes as a Percentage of Retail Price
1955	4		6,371	6,103	159.3	80.8	24.5	49.0
1956	4		7,280	6,983	181.9	92.6	25.0	48.0
1957	5	7/1/56	9,145	8,676	179.7	95.0	25.8	50.4
1958	5		9,328	8,948	186.6	99.0	25.8	50.4
1959	5		9,565	9,184	191.2	101.7	26.5	49.1
1960	5		9,927	9,523	198.5	106.0	26.8	48.5
1961	5		9,974	9,568	199.5	107.4	26.2	49.6
1962	6	7/1/61	12,127	11,633	202.1	109.3	27.8	50.4
1963	6		11,891	11,406	198.2	111.8	27.7	50.5
1964	6		11,627	11,154	193.8	109.0	28.0	50.0
1965	6		11,918	11,436	198.6	110.5	28.2	49.6
1966	6		12,093	11,600	201.6	111.2	28.4	49.3
1967	6		12,227	11,728	203.8	113.6	29.5	47.5
1968	7	4/1/68	13,588	13,042	215.4	119.8	31.3	44.7
1969	7		14,147	13,573	202.0	112.1	32.1	46.7
1970	7		14,580	13,986	208.3	114.5	33.7	44.5
1971	12	7/1/70	23,472	22,584	194.7	111.5	41.6	48.1
1972	12		24,717	23,713	205.8	117.5	41.3	48.4
1973	12		24,924	23,912	207.7	116.6	39.9	50.1
1974	12		25,830	24,779	215.2	119.9	42.0	47.6
1975	12		26,495	25,417	220.6	123.2	45.2	44.3
1976	12		28,102	26,960	233.8	129.7	48.4	41.3
1977	12		29,284	28,093	243.9	133.9	48.9	40.9
1978	17	6/1/78	30,369	29,158	244.7	131.6	53.9	37.1
1979	17		38,961	37,393	227.1	122.1	62.4	40.1
1980	17		39,103	37,520	229.7	122.3	64.3	38.9
1981	17		39,947	38,349	235.0	120.5	66.2	37.8
1982	17		39,766	38,175	233.9	119.8	75.1	33.3
1983	17		38,299	36,767	225.3	115.7	88.2	28.3
1984	17		37,546	36,045	220.9	111.9	97.2	34.0
1985	17		36,584	35,120	215.2	109.1	103.2	32.0
1986	17		36,898	35,422	217.0	112.1	104.1	31.7
1987	17		35,963	34,524	211.5	107.5	112.8	29.3
1988	17		35,897	34,449	211.2	109.1	122.2	27.0
1989	17		33,936	32,579	199.6	104.0	131.2	25.2
1990	17		33,910	32,554	199.8	104.1	142.9	23.0
1991	17		33,678	33,569	198.1	100.1	144.1	29.0
1992	17		29,666	28,440	174.2	97.9	158.2	23.4
1993	17		34,588	33,024	203.4	111.0	166.2	22.3
1994	17		31,604	30,340	185.9	104.2	150.1	27.3
1995	17		35,763	34,322	210.4	115.2	156.8	26.1
1996	17		35,120	33,668	205.6	112.7	157.3	26.1
1997	17		35,549	34,127	209.1	114.5	160.9	25.5
1998	17		35,562	34,170	209.2	114.6	171.1	24.0
1999	17		34,713	33,329	204.1	112.4	192.4	21.3
2000	17		33,766	32,414	198.6	107.9	253.7	16.2
2001	17		33,480	32,140	197.9	109.4	275.8	18.5
2002	17		33,921	32,564	199.5	110.7	294.2	17.3
2003	55	5/1/03	44,988	42,897	220.2	122.2	304.6	18.4
2004	55		100,829	97,907	188.3	104.0	346.3	27.1
2005	55		102,122	98,037	185.7	102.4	336.4	27.9
2006	55		112,116	107,679	203.9	112.2	339.4	27.7
2007	55		110,537	106,116	201.0	110.5	347.8	27.0
2008	55		112,409	107,913	204.4	112.8	356.7	26.4
2009	55		115,566	110,943	210.1	115.8	370.4	25.4
2010	55		113,101	108,577	205.6	113.0	451.5	34.6
2011	55		109,958	105,559	199.9	107.9	458.8	34.0
2012	55		107,152	102,866	194.8	105.0	463.0	33.7
2013	55		105,257	101,047	191.4	103.1	475.2	32.8
2014	55		99,335	95,361	180.6	97.4	483.0	32.3

Note: All figures are for fiscal year ending June 30. The notation NA means not available. Prices shown for 1991 onward include generic brands.

Wisconsin
Historical Cigarette Tax Data for the State of Wisconsin Since 1955
First Cigarette Tax Enacted in 1939

Year	Rate (Cents)	Date Changed	Gross State Cigarette Taxes (in Thousands of Dollars)	Net State Cigarette Tax Collections (in Thousands of Dollars)	State Tax- Paid Cigarette Sales (Millions of Packs)	Per Capita Sales (Packs)	Average Retail Price	State & Federal Cigarette Taxes as a Percentage of Retail Price
1955	3		10,998	10,448	366.6	101.1	22.0	50.0
1956	4	7/1/55	14,786	14,271	369.3	99.8	23.2	51.7
1957	4		15,414	14,810	385.4	103.0	23.8	50.4
1958	5	7/1/57	19,211	18,461	384.2	101.1	25.7	50.6
1959	5		20,820	20,015	416.4	107.8	25.9	50.2
1960	5		22,073	21,207	441.8	112.8	25.9	50.2
1961	5		22,891	22,000	457.8	115.5	25.8	50.4
1962	6	9/1/61	26,738	25,808	445.6	110.8	26.6	52.6
1963	6		27,102	26,208	451.7	110.4	27.6	50.7
1964	8	8/15/63	33,620	32,682	431.3	106.2	29.5	54.2
1965	8		35,970	34,997	449.1	109.4	29.8	53.7
1966	10	8/1/65	43,108	42,006	440.5	106.3	32.1	56.1
1967	10		45,085	44,000	450.8	108.3	32.8	54.9
1968	10		46,649	45,527	466.5	111.4	33.6	53.6
1969	10		47,067	45,934	470.7	111.5	33.6	53.6
1970	14	9/1/69	59,274	57,853	450.3	106.4	38.5	57.1
1971	14		65,437	63,886	467.4	105.4	40.2	54.7
1972	16	11/5/71	73,981	72,367	486.9	108.8	40.3	54.6
1973	16		79,207	77,545	495.0	109.5	42.6	56.3
1974	16		81,904	80,185	510.7	111.8	43.9	54.7
1975	16		82,735	80,994	518.4	113.5	46.6	51.5
1976	16		85,040	83,104	531.5	115.4	51.3	46.8
1977	16		86,415	84,602	540.1	117.2	52.1	46.1
1978	16		86,984	84,989	542.9	116.7	57.1	42.0
1979	16		87,984	85,777	547.9	117.1	58.7	40.9
1980	16		89,273	87,106	555.1	117.6	61.2	39.2
1981	16		90,783	88,219	564.3	119.9	64.9	37.0
1982	25*	8/1/81,5/1/82	110,331	107,263	548.2	115.6	75.0	37.3
1983	25		127,739	124,046	506.7	106.3	92.0	35.9
1984	25		126,571	122,762	503.5	105.6	100.8	40.7
1985	25		128,653	125,677	512.2	107.0	106.8	38.4
1986	25		126,913	121,428	503.6	105.4	110.8	37.0
1987	25		128,917	125,082	510.6	106.0	116.3	35.3
1988	30	9/1/87	147,667	143,168	496.2	102.6	128.6	35.8
1989	30		146,000	141,353	488.6	100.3	138.3	33.3
1990	30		140,767	136,195	463.1	94.0	151.1	30.4
1991	30		140,746	136,539	469.1	95.5	158.6	29.0
1992	38	5/1/92	149,382	146,394	472.9	96.2	176.5	28.3
1993	38		170,282	166,876	448.1	91.2	195.5	29.7
1994	38		177,393	173,845	466.8	91.8	178.6	34.7
1995	38		180,498	176,888	475.0	93.5	188.0	33.0
1996	44	7/1/95	202,005	197,965	471.0	92.1	200.5	33.9
1997	44		208,714	204,567	474.4	91.9	200.7	33.9
1998	59	11/1/97	251,989	247,743	457.9	88.7	210.8	39.4
1999	59		261,608	257,422	443.4	84.4	243.5	34.1
2000	59		251,616	247,590	426.6	80.1	312.8	26.5
2001	59		247,472	243,512	419.4	78.2	330.4	28.1
2002	77	10/1/01	293,464	288,769	408.3	75.3	384.6	28.9
2003	77		298,473	293,697	387.6	71.0	395.1	29.4
2004	77		296,060	291,324	384.5	69.9	381.3	30.4
2005	77		299,086	294,301	388.4	70.1	376.1	30.8
2006	77		306,392	301,490	397.9	71.3	378.3	30.7
2007	77		300,945	296,130	390.8	69.7	386.8	30.0
2008	\$1.77	1/1/08	460,368	455,722	376.1	66.7	409.3	28.3
2009	\$1.77		555,223	551,336	313.1	55.3	502.7	43.0
2010	\$2.52	9/1/09	648,823	644,281	273.6	48.2	692.1	51.0
2011	\$2.52		609,095	604,831	241.7	42.5	702.1	50.3
2012	\$2.52		591,895	587,752	234.9	41.1	712.5	49.5
2013	\$2.52		573,163	569,151	227.4	39.8	724.0	48.8
2014	\$2.52		576,773	572,736	228.9	39.9	742.1	47.6

*Rate increased to 20¢ on 8/1/81.

Note: All figures are for fiscal year ending June 30. The notation NA means not available. Prices shown for 1991 onward include generic brands.

Wyoming
Historical Cigarette Tax Data for the State of Wyoming Since 1955
First Cigarette Tax Enacted in 1951

Year	Rate (Cents)	Date Changed	Gross State Cigarette Taxes (in Thousands of Dollars)	Net State Cigarette Tax Collections (in Thousands of Dollars)	State Tax- Paid Cigarette Sales (Millions of Packs)	Per Capita Sales (Packs)	Average Retail Price	State & Federal Cigarette Taxes as a Percentage of Retail Price
1955	2		768	706	38.4	133.8	19.8	50.5
1956	2		770	709	38.5	128.3	20.9	47.9
1957	2		794	731	39.7	123.7	21.9	45.7
1958	3	7/1/57	1,173	1,079	39.1	121.1	24.7	44.5
1959	3		1,253	1,153	41.8	129.8	24.6	44.7
1960	4	7/1/59	1,827	1,716	42.1	129.5	25.6	46.9
1961	4		1,868	1,757	46.7	140.6	25.6	46.9
1962	4		1,864	1,735	46.6	137.9	25.9	46.3
1963	4		1,834	1,731	45.8	125.6	26.2	45.8
1964	4		1,807	1,698	45.2	134.0	26.2	45.8
1965	4		1,842	1,732	47.2	137.6	26.1	46.0
1966	4		1,813	1,664	45.3	133.3	26.5	45.3
1967	4		1,806	1,698	45.2	137.4	27.4	43.8
1968	8	7/1/67	3,381	3,178	43.0	136.5	32.5	49.2
1969	8		3,419	3,214	42.7	135.7	32.6	49.1
1970	8		3,381	3,178	42.3	132.2	34.1	46.9
1971	8		3,517	3,306	44.0	131.7	34.4	46.5
1972	8		3,806	3,577	47.6	140.0	34.4	46.5
1973	8		3,894	3,660	48.7	141.2	34.4	46.5
1974	8		4,117	3,870	51.5	145.8	35.8	44.7
1975	8		4,614	4,337	57.7	160.7	38.6	41.5
1976	8		4,834	4,526	60.4	161.5	42.6	37.6
1977	8		5,003	4,675	62.5	160.4	43.4	36.9
1978	8		5,205	4,871	65.1	160.3	49.8	32.1
1979	8		5,720	5,348	71.5	168.6	51.7	30.9
1980	8		5,691	5,324	71.1	158.1	55.3	28.9
1981	8		6,146	5,727	76.8	163.1	55.9	28.6
1982	8		6,208	5,810	77.6	157.7	64.3	24.9
1983	8		5,671	5,300	70.9	141.2	71.0	22.5
1984	8		5,336	5,148	66.7	128.9	81.7	29.4
1985	8		5,178	4,867	64.7	125.7	87.4	27.5
1986	8		5,071	4,766	63.4	124.8	97.8	24.5
1987	8		4,562	4,288	57.0	110.4	102.7	23.4
1988	8		4,577	4,302	57.2	114.3	112.9	21.3
1989	8		4,373	4,111	54.6	111.4	118.6	20.2
1990	12	7/1/89	5,701	5,359	47.5	96.9	129.5	21.6
1991	12		5,877	5,525	48.9	109.1	136.0	20.6
1992	12		5,971	5,613	49.8	110.8	155.1	20.6
1993	12		5,842	5,491	48.7	108.4	166.9	19.2
1994	12		6,033	5,671	50.3	111.2	147.4	24.4
1995	12		6,445	6,058	53.7	115.0	153.0	23.5
1996	12		6,344	5,964	52.9	110.3	162.5	22.2
1997	12		6,331	5,951	52.3	108.8	164.1	21.9
1998	12		6,116	5,755	49.5	102.9	168.8	21.3
1999	12		6,037	5,672	50.3	104.8	189.6	19.0
2000	12		5,704	5,356	47.5	90.5	267.1	13.5
2001	12		5,507	5,467	45.9	92.9	291.2	15.8
2002	12		5,369	5,069	46.1	93.2	310.3	14.8
2003	12		6,851	6,440	57.1	115.5	313.9	16.2
2004	60	7/1/03	15,680	13,877	23.8	47.5	355.6	27.8
2005	60		23,171	21,755	38.6	76.4	362.1	27.3
2006	60		24,084	22,639	40.1	78.8	365.0	27.1
2007	60		25,632	24,094	42.7	83.0	372.4	26.6
2008	60		24,786	23,299	41.3	79.0	374.0	26.5
2009	60		24,460	22,992	40.8	76.7	387.6	25.5
2010	60		21,446	20,159	35.8	65.7	468.1	34.4
2011	60		23,885	22,452	39.8	70.5	488.5	33.0
2012	60		20,917	19,662	34.9	61.5	485.7	33.1
2013	60		21,036	19,774	35.0	60.8	489.6	32.9
2014	60		19,740	18,555	32.9	56.4	501.8	32.1

Note: All figures are for fiscal year ending June 30. The notation NA means not available. Prices shown for 1991 onward include generic brands.

Historical Cigarette Tax Data for All Taxing States Since 1950

First State Cigarette Tax Enacted in 1921

Year	Number of States Taxing Cigarettes	Weighted Average Tax Rate for All Taxing States	Gross Cigarette Taxes for All Taxing States (in Thousands of Dollars)	Net Cigarette Tax Collections for All Taxing States (in Thousands of Dollars)	State Tax-Paid Cigarette Sales (Millions of Packs)	All Taxing States Weighted Average Per Capita (Packs)	Average (Weighted) Retail Price For All Taxing States	Taxes as a Percentage of Average Retail Price
1950	41	3.2	440,573	413,691	13,558.0	110.9	NA	NA
1951	41	3.4	465,770	444,409	13,846.7	111.9	NA	NA
1952	42	3.4	482,950	460,311	14,246.8	113.7	NA	NA
1953	42	3.4	500,905	477,211	14,746.7	116.2	NA	NA
1954	42	3.4	492,515	469,650	14,385.9	111.9	NA	NA
1955	42	3.5	492,657	470,225	14,165.6	108.3	22.7	48.7
1956	43	3.8	557,665	532,310	14,857.5	108.3	23.2	47.4
1957	43	3.9	606,880	581,107	15,655.9	112.4	23.8	48.8
1958	43	4.0	546,347	626,819	16,204.8	114.5	25.0	48.0
1959	45	4.2	737,258	706,562	17,590.8	119.7	25.6	46.6
1960	47	4.7	964,885	929,936	20,456.8	123.8	26.1	48.9
1961	48	4.7	1,032,062	995,144	21,843.4	127.6	26.1	48.6
1962	48	5.1	1,126,733	1,085,642	22,275.6	127.5	26.9	48.3
1963	48	5.2	1,175,701	1,132,804	22,746.0	128.3	26.8	49.4
1964	48	5.6	1,256,078	1,212,320	22,378.0	124.3	27.9	49.3
1965	49	5.9	1,372,960	1,327,081	23,400.0	126.8	28.2	49.8
1966	50	6.9	1,614,786	1,566,627	23,267.6	124.5	30.0	51.4
1967	50	7.1	1,693,410	1,643,039	23,909.6	125.3	30.5	50.8
1968	50	8.4	1,969,674	1,915,776	23,587.7	122.3	32.3	49.2
1969	50	9.1	2,157,350	2,101,827	23,591.5	121.1	32.8	48.9
1970	51	10.2	2,432,818	2,368,077	23,894.3	118.3	37.1	47.7
1971	51	10.7	2,665,127	2,594,583	24,842.1	121.9	38.9	46.8
1972	51	11.6	2,983,459	2,904,379	25,716.4	124.7	40.0	47.7
1973	51	12.1	3,171,091	3,092,844	26,303.3	126.3	40.3	48.4
1974	51	12.1	3,308,000	3,225,175	27,259.9	129.9	41.8	47.6
1975	51	12.2	3,368,089	3,284,660	27,665.1	130.9	44.5	44.5
1976	51	12.4	3,518,872	3,428,902	28,378.2	133.2	47.9	41.4
1977	51	12.5	3,573,236	3,483,349	28,669.4	133.6	49.2	40.5
1978	51	12.9	3,728,378	3,632,746	28,943.2	133.8	54.3	37.1
1979	51	12.9	3,715,498	3,621,625	28,775.2	132.0	56.8	35.5
1980	51	13.1	3,814,437	3,714,417	29,184.3	132.6	60.0	34.5
1981	51	13.2	3,960,507	3,850,631	29,979.9	132.4	63.0	33.1
1982	51	13.5	4,046,069	3,922,180	29,978.1	130.7	69.7	29.9
1983	51	14.7	4,234,372	4,117,825	29,243.4	128.8	81.9	26.8
1984	51	15.3	4,340,973	4,232,982	28,461.7	122.7	94.7	33.2
1985	51	15.9	4,425,836	4,314,268	28,464.2	122.0	97.8	32.3
1986	51	16.2	4,539,916	4,422,062	28,044.2	119.5	104.5	30.8
1987	51	16.9	4,659,916	4,545,529	27,547.3	116.8	110.0	29.9
1988	51	18.2	4,891,806	4,768,674	27,026.7	112.9	122.2	28.1
1989	51	21.8	5,120,588	4,995,848	26,165.9	106.4	127.5	26.5
1990	51	24.7	5,559,822	5,440,092	24,994.3	104.4	144.1	26.4
1991	51	25.9	5,910,588	5,769,306	24,201.2	100.4	153.3	25.6
1992	51	26.5	6,047,795	5,924,192	23,783.2	98.7	173.5	25.6
1993	51	28.0	6,177,423	6,045,020	23,345.2	97.6	183.7	24.9
1994	51	31.5	6,658,929	6,506,277	22,953.5	96.0	169.3	31.4
1995	51	31.5	7,212,088	7,051,621	23,245.2	95.8	175.8	31.0
1996	51	31.7	7,271,679	7,122,190	22,973.1	93.3	179.6	31.6
1997	51	32.1	7,306,959	7,138,710	23,045.5	94.5	185.4	30.5
1998	51	34.6	7,562,530	7,403,234	22,755.5	93.4	195.0	31.5
1999	51	38.2	7,898,393	7,757,049	21,972.8	89.9	217.5	28.2
2000	51	41.2	8,297,298	8,140,352	21,405.0	85.2	292.6	22.1
2001	51	40.8	8,376,713	8,222,816	20,727.2	81.8	312.4	24.3
2002	51	48.2	8,584,531	8,433,144	20,434.9	79.8	337.2	23.0
2003	51	59.6	10,924,635	10,664,805	19,336.3	78.7	372.2	26.9
2004	51	64.1	11,876,582	11,627,511	18,921.9	76.2	371.5	30.1
2005	51	70.8	12,475,462	12,246,486	18,590.4	75.0	374.0	31.3
2006	51	78.5	13,963,502	13,753,158	18,100.8	71.0	388.8	33.8
2007	51	88.1	14,495,200	14,285,077	17,647.2	69.2	392.6	34.0
2008	51	100.2	15,621,270	15,376,270	16,736.9	64.6	420.0	34.8
2009	51	102.6	15,753,355	15,516,649	16,020.4	62.1	435.2	36.5
2010	51	116.8	16,753,325	16,532,671	14,696.8	56.0	531.5	43.8
2011	51	121.5	17,347,260	17,107,802	14,369.3	54.5	555.4	44.2
2012	51	121.4	17,013,919	16,797,773	14,038.9	52.9	561.1	44.2
2013	51	124.4	16,757,137	16,527,480	13,505.3	51.0	564.6	44.3
2014	51	128.1	16,563,685	16,334,248	12,969.6	48.8	575.6	44.4

Note: All figures are for fiscal year ending June 30. The notation NA means not available. Prices shown for 1991 onward include generic brands.

Orzechowski and Walker

2111 Wilson Boulevard, Suite 700

Arlington, Virginia 22201