

STATE EXCISE TAX RATES ON CIGARETTES

(April 1, 2026)

STATE	TAX RATE (\$ per pack)	RANK	STATE	TAX RATE (\$ per pack)	RANK
Alabama (a)	0.68	42	Nevada	1.80	27
Alaska	2.00	23	New Hampshire	1.78	28
Arizona	2.00	23	New Jersey	3.00	13
Arkansas	1.15	38	New Mexico	2.00	23
California	2.87	16	New York (a)	5.35	1
Colorado	2.24	20	North Carolina	0.45	49
Connecticut	4.35	5	North Dakota	0.44	50
Delaware	2.10	21	Ohio	1.60	31
Florida (b)	1.34	35	Oklahoma	2.03	22
Georgia	0.37	51	Oregon	3.33	9
Hawaii	3.60	6	Pennsylvania	2.60	17
Idaho	0.57	47	Rhode Island	4.50	4
Illinois (a)	2.98	15	South Carolina	0.57	47
Indiana	3.00	14	South Dakota	1.53	32
Iowa	1.36	34	Tennessee (a) (e)	0.62	44
Kansas	1.29	36	Texas	1.41	33
Kentucky (c)	1.10	39	Utah	1.70	29
Louisiana	1.08	40	Vermont	3.08	10
Maine	3.50	8	Virginia (a)	0.60	45
Maryland	5.00	3	Washington	3.03	12
Massachusetts	3.51	7	West Virginia	1.20	37
Michigan	2.00	23	Wisconsin	2.52	18
Minnesota (d)	3.04	11	Wyoming	0.60	45
Mississippi	0.68	41	Dist. of Columbia (f)	2.50	19
Missouri (a)	0.17	52	Puerto Rico	5.10	2
Montana	1.70	29	U.S. Median	1.90	
Nebraska	0.64	43	U.S. Average	2.07	

Source: Compiled by FTA and Tobacco Uniformity, Communication and Legislation Sub-Committee

(a) Counties and cities may impose an additional tax on a pack of cigarettes: in Alabama, 1¢ to 25¢; Illinois, 10¢ to \$4.18; Missouri, 4¢ to 7¢; New York City, \$1.50; Tennessee, 1¢; and Virginia, 2¢ to 40¢.

(b) Florida's rate includes a surcharge of \$1 per pack.

(c) Dealers pay an additional enforcement and administrative fee of \$0.003 in Kentucky.

(d) In addition, Minnesota imposes an in lieu cigarette sales tax determined annually by the Department.

The current rate is 84¢ through December 31, 2026.

(e) Dealers pay an additional enforcement and administrative fee of \$0.05 in Tennessee.

(f) In addition, District of Columbia imposes an in lieu cigarette sales tax calculated every March 31. The current rate is \$2.57.