

**Table 15. Comparison of State Cigarette and Gasoline Taxes,  
Rates Effective in November, 2002**

Cigarette Tax		Gasoline Tax	
State	\$ Per Pack	State	¢ Per Gallon
Massachusetts	1.51	Rhode Island [2]	30
New Jersey [1]	1.50	Montana	27
New York [1]	1.50	Pennsylvania	26.6
WASHINGTON	1.425	Wisconsin [2]	25.8
Rhode Island	1.32	Nevada [1]	25.75
Oregon	1.28	Connecticut	25
Michigan	1.25	Idaho	25
Hawaii	1.20	Nebraska [2]	24.5
Arizona	1.18	Utah	24.5
Connecticut	1.11	Oregon [1]	24
Alaska	1.00	Arkansas	23.5
Maine	1.00	Maryland	23.5
Maryland	1.00	Delaware	23
Pennsylvania	1.00	Kansas	23
Illinois [1]	0.98	WASHINGTON	23
Vermont	0.93	North Carolina [2]	22.1
California	0.87	Colorado	22
Wisconsin	0.77	Maine	22
Kansas	0.70	Ohio	22
Utah	0.695	South Dakota [1]	22
Nebraska	0.64	Massachusetts [2]	21
Indiana	0.555	North Dakota	21
Ohio	0.55	Tennessee [1]	21
New Hampshire	0.52	West Virginia [3]	20.5
Minnesota	0.48	Iowa	20.1
North Dakota	0.44	Louisiana	20
Texas	0.41	Minnesota	20
Iowa	0.36	Texas	20
Louisiana	0.36	Vermont	20
Nevada	0.35	Illinois[1][3]	19
Florida	0.339	Michigan [2][3]	19
South Dakota	0.33	Mississippi	18.4
Arkansas	0.315	Arizona	18
Idaho	0.28	California [1][3]	18
Delaware	0.24	New Hampshire	18
Oklahoma	0.23	Missouri	17.5
New Mexico	0.21	Virginia [1]	17.5
Colorado	0.20	New Mexico	17
Tennessee [1]	0.20	Oklahoma	17
Mississippi	0.18	Alabama [1]	16
Montana	0.18	Hawaii [1][3]	16
Missouri [1]	0.17	South Carolina	16
West Virginia	0.17	Indiana [3]	15
Alabama [1]	0.165	Kentucky [2]	15
Georgia	0.12	Wyoming	14
Wyoming	0.12	Florida [1][3]	13.9
South Carolina	0.07	New Jersey	10.5
North Carolina	0.05	Alaska	8
Kentucky	0.03	New York [3]	8
Virginia [1]	0.025	Georgia [3]	7.5 [4]

[1] Plus local taxes. [2] Variable rate based on fuel price, consumption or maintenance costs.  
 [3] Gasoline is also subject to retail sales tax. [4] Georgia = 7.5 cents/gallon, plus 3% of price.  
 Sources: See Table 16.