

**Table 17. Comparison of State Cigarette and Gasoline Taxes,
Rates Effective January, 2006**

| Cigarette Tax | | Gasoline Tax | |
|----------------|-------------|--------------------|--------------|
| State | \$ Per Pack | State | ¢ Per Gallon |
| Rhode Island | 2.46 | Wisconsin [2] | 32.9 |
| New Jersey [1] | 2.40 | Pennsylvania | 31.2 |
| WASHINGTON | 2.025 | Rhode Island [2] | 31 |
| Maine | 2.00 | WASHINGTON | 31 [5] |
| Michigan | 2.00 | North Carolina [2] | 30.15 |
| Montana | 1.70 | Ohio | 28 |
| Alaska | 1.60 | Montana | 27 |
| Connecticut | 1.51 | Nebraska [2] | 27 |
| Massachusetts | 1.51 | West Virginia [3] | 27 |
| New York [1] | 1.50 | Maine | 25.9 |
| Hawaii | 1.40 | Connecticut | 25 |
| Pennsylvania | 1.35 | Idaho | 25 |
| Ohio | 1.25 | Nevada [1] | 24.8 |
| Minnesota | 1.23 | Utah | 24.5 |
| Vermont | 1.19 | Kansas | 24 |
| Arizona | 1.18 | Oregon [1] | 24 |
| Oregon | 1.18 | New York [3] | 23.9 |
| Oklahoma | 1.03 | Maryland | 23.5 |
| Maryland | 1.00 | Delaware | 23 |
| Illinois [1] | 0.98 | North Dakota | 23 |
| New Mexico | 0.91 | Colorado | 22 |
| California | 0.87 | South Dakota [1] | 22 |
| Colorado | 0.84 | Arkansas | 21.5 |
| Nevada | 0.80 | Tennessee [1] | 21.4 |
| New Hampshire | 0.80 | Massachusetts [2] | 21 |
| Kansas | 0.79 | Iowa | 20.7 |
| Wisconsin | 0.77 | Illinois[1][3] | 20.1 |
| Utah | 0.695 | Louisiana | 20 |
| Nebraska | 0.64 | Minnesota | 20 |
| Wyoming | 0.60 | Texas | 20 |
| Arkansas | 0.59 | Vermont | 20 |
| Idaho | 0.57 | New Hampshire | 19.625 |
| Indiana | 0.555 | Michigan [2][3] | 19 |
| Delaware | 0.55 | New Mexico | 18.9 |
| West Virginia | 0.55 | Kentucky [2] | 18.5 |
| South Dakota | 0.53 | Mississippi | 18.4 |
| North Dakota | 0.44 | Alabama [1] | 18 |
| Alabama [1] | 0.425 | Arizona | 18 |
| Texas | 0.41 | California [1][3] | 18 |
| Georgia | 0.37 | Indiana [3] | 18 |
| Iowa | 0.36 | Missouri | 17.55 |
| Louisiana | 0.36 | Virginia [1] | 17.5 |
| Florida | 0.339 | Oklahoma | 17 |
| North Carolina | 0.30 | Hawaii [1][3] | 16 |
| Kentucky | 0.30 | South Carolina | 16 |
| Virginia [1] | 0.30 | Georgia [3] | 15.3 [4] |
| Tennessee [1] | 0.20 | Florida [1][3] | 14.9 |
| Mississippi | 0.18 | New Jersey | 14.5 |
| Missouri [1] | 0.17 | Wyoming | 14 |
| South Carolina | 0.07 | Alaska | 8 |

[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.

[5] Washington's gas tax rate increases to 34 cents, 7/1/ 2006.

Sources: See Table 16.