

Table 17. Comparison of State Cigarette and Gasoline Taxes, 2008

Cigarette Tax		Gasoline Tax	
State	\$ Per Pack	State	¢ Per Gallon
New York [1]	2.75	WASHINGTON	37.5 [5]
New Jersey [1]	2.575	Wisconsin [2]	32.9
Rhode Island	2.46	West Virginia	32.2
WASHINGTON	2.025	Pennsylvania	31.2
Alaska	2.00	Rhode Island [2]	31
Arizona	2.00	North Carolina [2]	30.15
Connecticut	2.00	Ohio	28
Maine	2.00	Maine	27.6
Maryland	2.00	Montana	27
Michigan	2.00	Idaho	26
Hawaii	1.80	Connecticut	25
Vermont	1.79	Utah	24.5
Wisconsin	1.77	New York [3]	24.4
Montana	1.70	Nevada [1]	24.06
South Dakota	1.53	Kansas	24
Massachusetts	1.51	Oregon [1]	24
Texas	1.41	Nebraska [2]	23.9
Iowa	1.36	Maryland	23.5
Pennsylvania	1.35	Delaware	23
Ohio	1.25	North Dakota	23
Minnesota	1.23	Colorado	22
Oregon	1.18	South Dakota [1]	22
Delaware	1.15	Arkansas	21.5
New Hampshire	1.08	Tennessee [1]	21.4
Oklahoma	1.03	Massachusetts [2]	21
Indiana	0.995	Kentucky [2]	21
Illinois [1]	0.98	Iowa	20.7
New Mexico	0.91	Illinois[1][3]	20.1
California	0.87	Louisiana	20
Colorado	0.84	Minnesota	20
Nevada	0.80	Texas	20
Kansas	0.79	Vermont	20
Utah	0.695	New Hampshire	19.625
Nebraska	0.64	Michigan [2][3]	19
Tennessee [1]	0.62	New Mexico	18.88
Wyoming	0.60	Georgia [3] [4]	18.5
Arkansas	0.59	Mississippi	18.4
Idaho	0.57	Alabama [1]	18
West Virginia	0.55	Arizona	18
North Dakota	0.44	California [1][3]	18
Alabama [1]	0.425	Indiana [3]	18
Georgia	0.37	Missouri	17.55
Louisiana	0.36	Virginia [1]	17.5
North Carolina	0.35	Oklahoma	17
Florida	0.339	Hawaii [1][3]	17
Kentucky	0.30	South Carolina	16
Virginia [1]	0.30	Florida [1][3]	15.6
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 from 36 cents to 37.5 cents 7/1/2008.

Sources: See Table 14.