

Table 18. Comparison of State Cigarette and Gasoline Taxes, 2009

Cigarette Tax		Gasoline Tax	
State	\$ Per Pack	State	¢ Per Gallon
Rhode Island	3.46	WASHINGTON	37.5
New York [1]	2.75	West Virginia	32.2
New Jersey [1]	2.575	Rhode Island [2]	32
Wisconsin	2.52	Pennsylvania	31.2
Massachusetts	2.51	Wisconsin [2]	30.9
Vermont	2.24	North Carolina [2]	29.9
WASHINGTON	2.025	Maine	28.4
Alaska	2.00	Ohio	28
Arizona	2.00	Montana	27
Connecticut	2.00	Nebraska [2]	26.4
Maine	2.00	Idaho	26
Maryland	2.00	Minnesota	25.5
Michigan	2.00	Connecticut	25
Hawaii	2.00	Utah	24.5
Montana	1.70	Oregon [1]	24
South Dakota	1.53	Kansas	24
Minnesota	1.485	Maryland	23.5
Texas	1.41	North Dakota	23
Iowa	1.36	Nevada [1]	23
Pennsylvania	1.35	Delaware	23
New Hampshire	1.33	South Dakota [1]	22
Ohio	1.25	Colorado	22
Oregon	1.18	Arkansas	21.5
Delaware	1.15	Tennessee [1]	21.4
Arkansas	1.15	Massachusetts [2]	21
Oklahoma	1.03	Kentucky [2]	21
Indiana	0.995	Iowa	21
Illinois [1]	0.98	Vermont	20
New Mexico	0.91	Texas	20
California	0.87	Louisiana	20
Colorado	0.84	New Hampshire	19.625
Nevada	0.80	Michigan [2][3]	19
Kansas	0.79	Illinois[1][3]	19
Utah	0.695	Mississippi	18
Nebraska	0.64	Indiana [3]	18
Tennessee [1]	0.62	California [1][3]	18
Kentucky	0.60	Arizona	18
Wyoming	0.60	Virginia [1]	17.5
Idaho	0.57	New York [3]	17.1
West Virginia	0.55	New Mexico	17
North Dakota	0.44	Missouri	17
Alabama [1]	0.425	Hawaii [1][3]	17
Georgia	0.37	Florida [1][3]	16.1
Louisiana	0.36	South Carolina	16
North Carolina	0.35	Oklahoma	16
Florida	0.339	Alabama [1]	16
Virginia [1]	0.30	New Jersey	14.5
Mississippi	0.18	Georgia [3]	14.1
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 highway maintenance costs.

[3] Gasoline is also subject to retail sales tax.

Sources: See Table 15. Rates are generally as of July 2009.