

Table 18. Comparison of State Cigarette and Gasoline Taxes, 2010

Cigarette Tax		Gasoline Tax	
State	\$ Per Pack	State	¢ Per Gallon
New York [1]	4.35	WASHINGTON	37.5
Rhode Island	3.46	Wisconsin [2]	32.9
WASHINGTON	3.025	West Virginia	32.2
Connecticut	3.00	Pennsylvania	31.2
Hawaii	3.00	Rhode Island [2]	31
New Jersey [1]	2.70	North Carolina [2]	30.55
Wisconsin	2.52	Maine	29.5
Massachusetts	2.51	Ohio	28
Vermont	2.24	Nebraska [2]	27.7
Alaska	2.00	Minnesota	27.1
Arizona	2.00	Montana	27
Maine	2.00	Idaho	26
Maryland	2.00	Connecticut	25
Michigan	2.00	Utah	24.5
New Hampshire	1.78	Vermont	24.5
Montana	1.70	New York [3]	24.4
Utah	1.70	Massachusetts [2]	24.1
Delaware	1.60	Nevada [1]	24.055
Pennsylvania	1.60	Oregon [1]	24
South Dakota	1.53	Kansas	24
Texas	1.41	Maryland	23.5
Iowa	1.36	North Dakota	23
Florida	1.339	Delaware	23
Ohio	1.25	South Dakota [1]	22
Minnesota	1.230	Colorado	22
Oregon	1.18	Arkansas	21.5
Arkansas	1.15	Tennessee [1]	21.4
Oklahoma	1.03	Kentucky [2]	21
Indiana	0.995	Iowa	21
Illinois [1]	0.98	Texas	20
New Mexico	0.91	Louisiana	20
California	0.87	New Hampshire	19.625
Colorado	0.84	Michigan [2][3]	19
Nevada	0.80	Illinois[1][3]	19
Kansas	0.79	New Mexico	18.875
Mississippi	0.68	Mississippi	18.4
Nebraska	0.64	Indiana [3]	18
Tennessee [1]	0.62	California [1][3]	18
Kentucky	0.60	Arizona	18
Wyoming	0.60	Alabama [1]	18
Idaho	0.57	Missouri	17.55
South Carolina	0.57	Virginia [1]	17.5
West Virginia	0.55	Hawaii [1][3]	17
North Carolina	0.45	Oklahoma	17
North Dakota	0.44	Georgia [3]	16.8
Alabama [1]	0.425	Florida [1][3]	16
Georgia	0.37	South Carolina	16
Louisiana	0.36	New Jersey	14.5
Virginia [1]	0.30	Wyoming	14
Missouri [1]	0.17	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 14. Rates are generally as of July 1, 2010.