

**Table 18. Comparison of State Cigarette and Gasoline Taxes, 2011**

Cigarette Tax		Gasoline Tax	
State	\$ Per Pack	State	¢ Per Gallon
New York [1]	4.35	WASHINGTON	37.5
Rhode Island	3.46	California [1][3]	35.7
Connecticut	3.40	North Carolina [2]	35.25
WASHINGTON	3.025	Rhode Island [2]	33
Hawaii	3.00	Wisconsin [2]	32.9
New Jersey [1]	2.70	West Virginia	32.2
Wisconsin	2.52	Pennsylvania	31.2
Massachusetts	2.51	Maine	30
Vermont	2.24	Oregon [1]	30
Alaska	2.00	Minnesota	29.6
Arizona	2.00	Ohio	28
Maine	2.00	Nebraska [2]	27.3
Maryland	2.00	Montana	27
Michigan	2.00	Idaho	26
Montana	1.70	Kentucky [2]	25.9
Utah	1.70	Connecticut	25
New Hampshire	1.68	New York [3]	25
New Mexico	1.66	Vermont	24.98
Delaware	1.60	Nevada [1]	24.805
Pennsylvania	1.60	Utah	24.5
South Dakota	1.53	Kansas	24
Texas	1.41	South Dakota [1]	24
Iowa	1.36	Maryland	23.5
Florida	1.339	Delaware	23
Ohio	1.25	North Dakota	23
Minnesota	1.23	Colorado	22
Oregon	1.18	Iowa	22
Arkansas	1.15	Arkansas	21.8
Oklahoma	1.03	Tennessee [1]	21.4
Indiana	0.995	Massachusetts [2]	21
Illinois [1]	0.98	Illinois[1][3]	20.1
California	0.87	Louisiana	20
Colorado	0.84	Texas	20
Nevada	0.80	New Hampshire	19.625
Kansas	0.79	Arizona	19
Mississippi	0.68	Michigan [2][3]	19
Nebraska	0.64	New Mexico	18.875
Tennessee [1]	0.62	Mississippi	18.4
Kentucky	0.60	Alabama [1]	18
Wyoming	0.60	Indiana [3]	18
Idaho	0.57	Georgia [3]	17.6
South Carolina	0.57	Virginia [1]	17.5
West Virginia	0.55	Missouri	17.3
North Carolina	0.45	Hawaii [1][3]	17
North Dakota	0.44	Oklahoma	17
Alabama [1]	0.425	South Carolina	16.75
Georgia	0.37	Florida [1][3]	16.2
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 October, 2011.