

Table 17. Comparison of State Cigarette and Gasoline Taxes, 2014

Cigarette Tax		Gasoline Tax	
State	\$ Per Pack	State	¢ Per Gallon
New York [1]	4.35	California [1][3]	46.5
Massachusetts	3.51	Pennsylvania	40.7
Rhode Island	3.50	North Carolina [2]	37.8
Connecticut	3.40	WASHINGTON	37.5
Hawaii	3.20	West Virginia	35.7
WASHINGTON	3.025	Rhode Island [2]	33.0
Minnesota	2.83	Wisconsin [2]	32.9
New Jersey [1]	2.70	Vermont	32.0
Vermont	2.62	Kentucky [2]	30.8
Wisconsin	2.52	Maine	30.0
Alaska	2.00	Oregon [1]	30.0
Arizona	2.00	Minnesota	28.6
Maine	2.00	Ohio	28.0
Maryland	2.00	Nebraska [2]	27.3
Michigan	2.00	Maryland	27.0
Illinois [1]	1.98	Montana	27.0
New Hampshire	1.78	New York [3]	26.4
Montana	1.70	Idaho	26.0
Utah	1.70	Kansas	25.0
New Mexico	1.66	Connecticut	25.0
Delaware	1.60	Utah	24.5
Pennsylvania	1.60	Massachusetts [2]	24.0
South Dakota	1.53	South Dakota [1]	24.0
Texas	1.41	Wyoming	24.0
Iowa	1.36	Nevada [1]	23.8
Florida	1.339	Delaware	23.0
Oregon	1.31	North Dakota	23.0
Ohio	1.25	Colorado	22.0
Arkansas	1.15	Iowa	22.0
Oklahoma	1.03	Arkansas	21.8
Indiana	0.995	Tennessee [1]	21.4
California	0.87	Louisiana	20.1
Colorado	0.84	Illinois[1][3]	20.1
Nevada	0.80	Texas	20.0
Kansas	0.79	New Hampshire	19.6
Mississippi	0.68	Georgia [3]	19.3
Nebraska	0.64	Arizona	19.0
Tennessee [1]	0.62	Michigan [2][3]	19.0
Kentucky	0.60	New Mexico	18.9
Wyoming	0.60	Mississippi	18.4
Idaho	0.57	Alabama [1]	18.0
South Carolina	0.57	Indiana [3]	18.0
West Virginia	0.55	Missouri	17.3
North Carolina	0.45	Florida [1][3]	17.1
North Dakota	0.44	Hawaii [1][3]	17.0
Alabama [1]	0.43	Oklahoma	17.0
Georgia	0.37	South Carolina	16.8
Louisiana	0.36	New Jersey	14.5
Virginia [1]	0.30	Virginia [1]	11.1
Missouri [1]	0.17	Alaska	8.0

[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 in effect for 2014.