

Table 15. Comparison of State Cigarette and Gasoline Taxes, Rates Effective in July, 2001

Cigarette Tax		Gasoline Tax	
State	Per Pack (cents)	State	Per Gallon (cents)
New York [1]	111	Oregon [1]	29
Alaska	100	Rhode Island [2]	28
Hawaii	100	Wisconsin [2]	27.3
California	87	Montana	27
WASHINGTON	82.5	Pennsylvania	25.9
New Jersey [1]	80	West Virginia [3]	25.65
Massachusetts	76	Connecticut	25
Michigan	75	Idaho	25
Maine	74	Utah	24.5
Rhode Island	71	Nebraska [2]	24.5
Oregon	68	North Carolina [2]	24.1
Maryland	66	Nevada [1]	24
Wisconsin	59	Maryland	23.5
Arizona	58	WASHINGTON	23
Illinois [1]	58	Delaware	23
New Hampshire	52	South Dakota [1]	22
Utah	51.5	Ohio	22
Connecticut	50	Maine	22
Minnesota	48	Colorado	22
North Dakota	44	Arkansas	21.5
Vermont	44	Tennessee [1]	21.4
Texas	41	North Dakota	21
Iowa	36	Massachusetts [2]	21
Nevada	35	Kansas	21
Nebraska	34	Vermont	20
Florida	33.9	Texas	20
South Dakota	33	Minnesota	20
Arkansas	31.5	Louisiana	20
Pennsylvania	31	Iowa	20
Idaho	28	New Hampshire	19.7
Delaware	24	Illinois [1][3]	19.3
Kansas	24	Michigan [2][3]	19
Louisiana	24	Mississippi	18.4
Ohio	24	New Mexico	18
Oklahoma	23	California [1][3]	18
New Mexico	21	Arizona	18
Colorado	20	Alabama [1]	18
Mississippi	18	Virginia [1]	17.5
Montana	18	Missouri	17.5
Missouri [1]	17	Oklahoma	17
West Virginia	17	Kentucky [2]	16.4
Alabama [1]	16.5	South Carolina	16
Indiana	15.5	Hawaii [1][3]	16
Tennessee [1]	13	Indiana [3]	15
Georgia	12	Wyoming	14
Wyoming	12	Florida [1][3]	13.6
South Carolina	7	New Jersey	10.5
North Carolina	5	New York [3]	8
Kentucky	3	Alaska	8
Virginia [1]	2.5	Georgia [3]	7.5

[1] Additional local taxes apply.

[2] Variable rate based on fuel price, consumption or maintenance costs.

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

Sources: See Table 16.