## Table 7

## CIGARETTE AND TOBACCO PRODUCTS TAXES Current Tax Rates and Collections for FY 2004-2005

| Fund / Account | Current Tax Rate As of Jan. 2006 | Tax Collections |  |
| :---: | :---: | :---: | :---: |
|  |  | FY 2004 | FY 2005 |
| CIGARETTE TAX | Dollars per Pack |  |  |
| General Fund | \$0.2468 | \$54,184,350 | \$52,265,528 |
| Water Quality Account | \$0.0902 | 18,887,398 | 18,162,480 |
| Violence Reduction/Drug Enforcement | \$0.1188 | 24,956,331 | 23,838,338 |
| Health Services Account | \$1.1402 | 238,128,127 | 229,313,584 |
| Education Legacy Account | \$0.4290 | 0 | 0 |
| TOTAL | \$2.0250 | \$336,156,206 | \$323,579,930 |
| TOBACCO PRODUCTS TAX | Wholesale Price* |  |  |
| General Fund | 27.75\% | \$9,364,272 | \$9,413,841 |
| Water Quality Account | 9.75\% | 4,842,557 | 5,127,133 |
| Health Services Account | 37.50\% | 13,185,746 | 13,000,744 |
| TOTAL | 75.00\% | \$27,392,575 | \$27,541,718 |

*Maximum of $\mathbf{\$ 0 . 5 0}$ per cigar.

