

Table 17. Comparison of State Cigarette and Gasoline Taxes, 2012

Cigarette Tax		Gasoline Tax	
State	\$ Per Pack	State	¢ Per Gallon
New York [1]	4.35	California [1][3]	41.2
Rhode Island	3.46	North Carolina [2]	39.2
Connecticut	3.40	WASHINGTON	37.5
Hawaii	3.20	West Virginia	33.4
WASHINGTON	3.025	Rhode Island [2]	33.0
New Jersey [1]	2.70	Wisconsin [2]	32.9
Vermont	2.62	Pennsylvania	31.2
Wisconsin	2.52	Maine	30.0
Massachusetts	2.51	Oregon [1]	30.0
Alaska	2.00	Minnesota	28.1
Arizona	2.00	Ohio	28.0
Maine	2.00	Kentucky [2]	27.8
Maryland	2.00	Nebraska [2]	27.6
Michigan	2.00	Montana	27.0
Montana	1.70	Vermont	26.1
Utah	1.70	Idaho	26.0
New Hampshire	1.68	New York [3]	25.8
New Mexico	1.66	Connecticut	25.0
Delaware	1.60	Nevada [1]	24.8
Pennsylvania	1.60	Utah	24.5
South Dakota	1.53	Kansas	24.0
Texas	1.41	South Dakota [1]	24.0
Iowa	1.36	Maryland	23.5
Florida	1.339	Delaware	23.0
Ohio	1.25	North Dakota	23.0
Minnesota	1.23	Colorado	22.0
Oregon	1.18	Iowa	22.0
Arkansas	1.15	Arkansas	21.8
Oklahoma	1.03	Tennessee [1]	21.4
Indiana	0.995	Massachusetts [2]	21.0
Illinois [1]	0.98	Georgia [3]	20.4
California	0.87	Illinois[1][3]	20.1
Colorado	0.84	Louisiana	20.0
Nevada	0.80	Texas	20.0
Kansas	0.79	New Hampshire	19.6
Mississippi	0.68	Arizona	19.0
Nebraska	0.64	Michigan [2][3]	19.0
Tennessee [1]	0.62	New Mexico	18.9
Kentucky	0.60	Mississippi	18.4
Wyoming	0.60	Alabama [1]	18.0
Idaho	0.57	Indiana [3]	18.0
South Carolina	0.57	Virginia [1]	17.5
West Virginia	0.55	Missouri	17.3
North Carolina	0.45	Hawaii [1][3]	17.0
North Dakota	0.44	Oklahoma	17.0
Alabama [1]	0.425	South Carolina	16.8
Georgia	0.37	Florida [1][3]	16.6
Louisiana	0.36	New Jersey	14.5
Virginia [1]	0.30	Wyoming	14.0
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 2012.