

Table 17. Comparison of State Cigarette and Gasoline Taxes, 2007

Cigarette Tax		Gasoline Tax	
State	\$ Per Pack	State	¢ Per Gallon
New Jersey [1]	2.575	WASHINGTON	36 [5]
Rhode Island	2.46	Wisconsin [2]	32.9
WASHINGTON	2.025	West Virginia [3]	31.5
Alaska	2.00	Pennsylvania	31.2
Maine	2.00	Rhode Island [2]	31
Michigan	2.00	North Carolina [2]	30.15
Arizona	2.00	Ohio	28
Vermont	1.79	Nebraska [2]	28
Montana	1.70	Montana	27
Hawaii	1.60	Maine	26.8
Connecticut	1.51	Connecticut	25
Massachusetts	1.51	Idaho	25
New York [1]	1.50	Nevada [1]	24.8
Minnesota	1.485	New York [3]	24.6
Texas	1.41	Utah	24.5
Iowa	1.36	Kansas	24
Pennsylvania	1.35	Oregon [1]	24
Ohio	1.25	Maryland	23.5
Oregon	1.18	Delaware	23
Oklahoma	1.03	North Dakota	23
Maryland	1.00	Colorado	22
Illinois [1]	0.98	South Dakota [1]	22
New Mexico	0.91	Arkansas	21.5
California	0.87	Tennessee [1]	21.4
Colorado	0.84	Massachusetts [2]	21
Nevada	0.80	Iowa	21
New Hampshire	0.80	Illinois[1][3]	20.1
Kansas	0.79	Louisiana	20
Wisconsin	0.77	Minnesota	20
Utah	0.695	Texas	20
Nebraska	0.64	Vermont	20
Wyoming	0.60	Kentucky [2]	19.7
Arkansas	0.59	New Hampshire	19.625
Idaho	0.57	Michigan [2][3]	19
Indiana	0.555	New Mexico	18.9
Delaware	0.55	Mississippi	18.4
West Virginia	0.55	Alabama [1]	18
South Dakota	0.53	Arizona	18
North Dakota	0.44	California [1][3]	18
Alabama [1]	0.425	Indiana [3]	18
Georgia	0.37	Missouri	17.55
Louisiana	0.36	Virginia [1]	17.5
North Carolina	0.35	Oklahoma	17
Florida	0.339	Hawaii [1][3]	16
Kentucky	0.30	South Carolina	16
Virginia [1]	0.30	Florida [1][3]	15.3
Tennessee [1]	0.20	Georgia [3]	15.2 [4]
Mississippi	0.18	New Jersey	14.5
Missouri [1]	0.17	Wyoming	14
South Carolina	0.07	Alaska	8

[1] Plus local taxes. [2] Variable rate based on fuel price, consumption or maintenance costs.
 [3] Gasoline is also subject to retail sales tax. [4] Georgia = 7.5 cents/gallon, plus 3% of price.
 [5] Washington's gas tax rate increases to 36 cents, 7/1/ 2007 and to 37.5 cents 7/1/2008.

Sources: See Table 14.