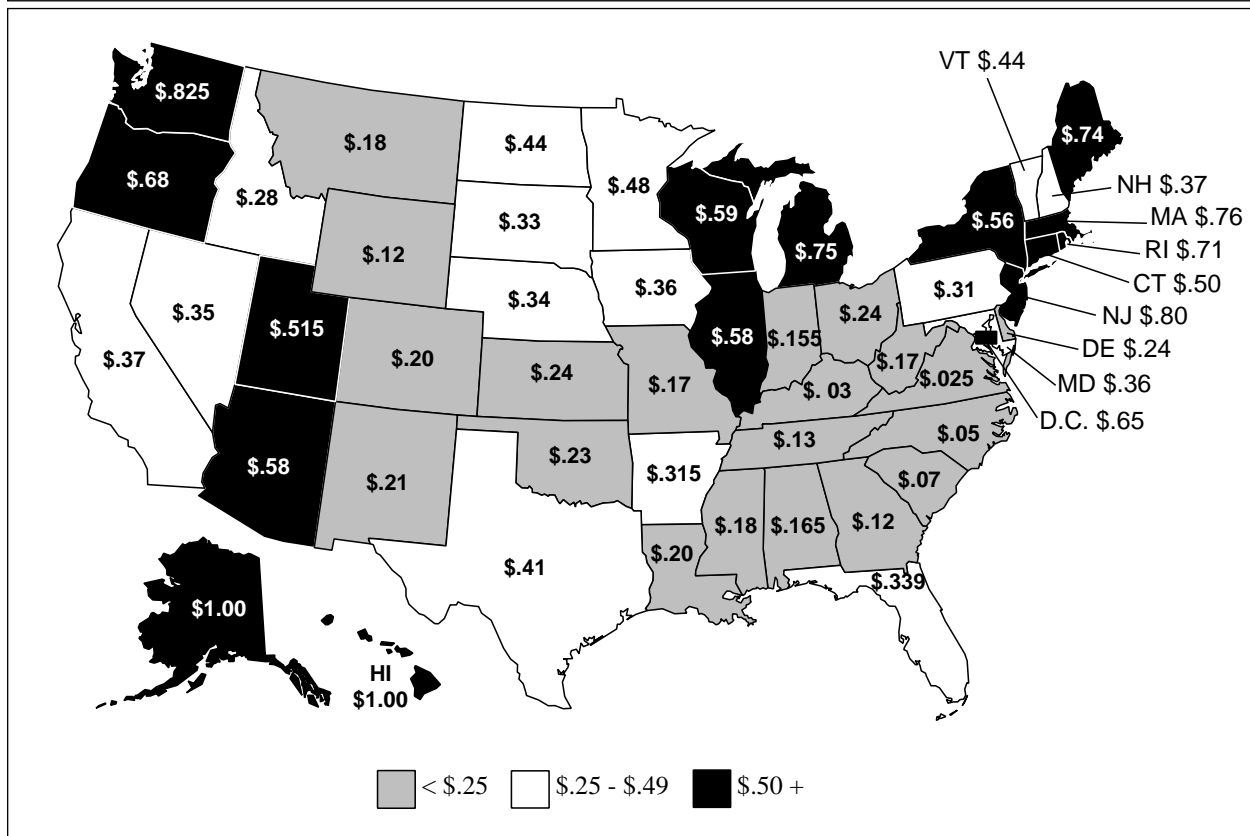


## Cigarette Excise Taxes—September 30, 1998



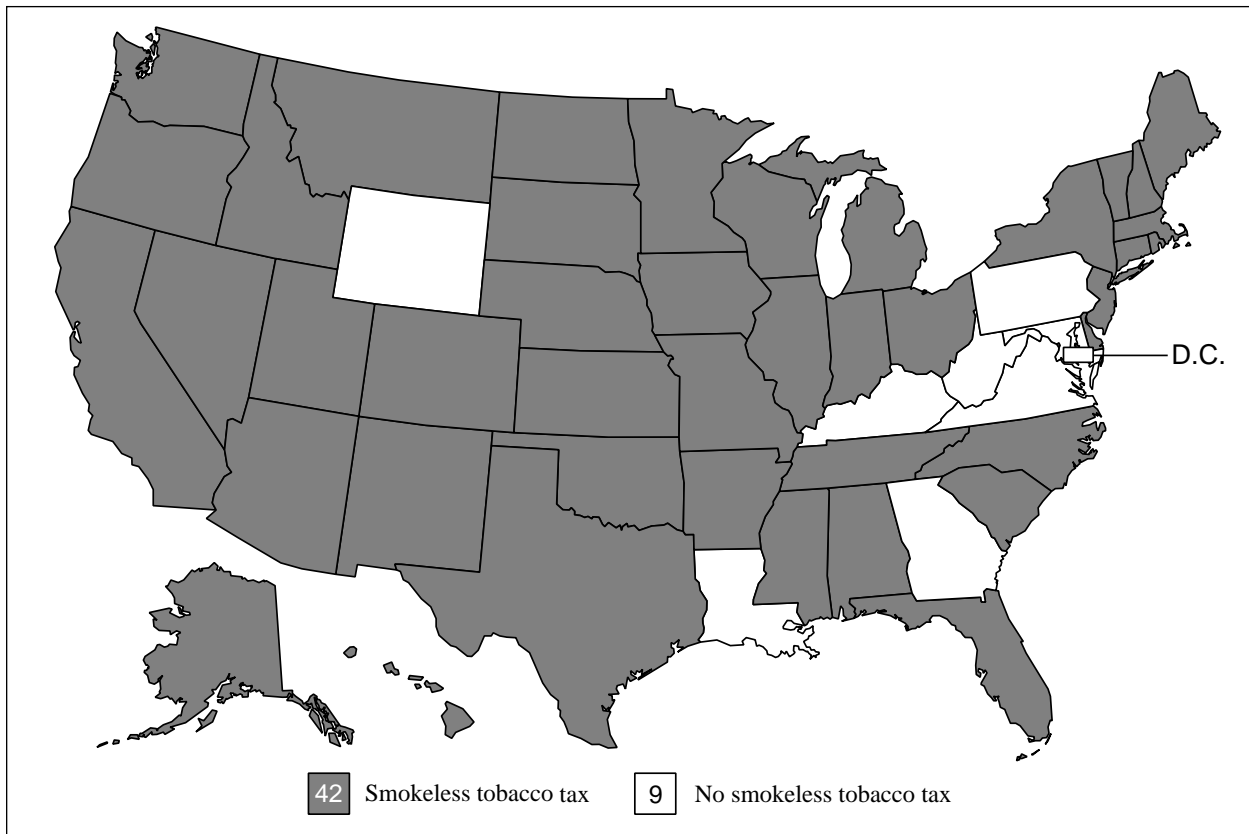
## Cigarette Excise Taxes—September 30, 1998

Rank	State	Cents/pack	Rank	State	Cents/pack
1	Alaska	100.0*	27	Florida	33.9
1	Hawaii	100.0*	28	South Dakota	33.0
3	Washington	82.5*	29	Arkansas	31.5
4	New Jersey	80.0	30	Pennsylvania	31.0
5	Massachusetts	76.0*	31	Idaho	28.0
6	Michigan	75.0	32	Delaware	24.0
7	Maine	74.0*	32	Kansas	24.0
8	Rhode Island	71.0*	32	Ohio	24.0
9	Oregon	68.0*	35	Oklahoma	23.0
10	District of Columbia	65.0	36	New Mexico	21.0
11	Wisconsin	59.0*	37	Colorado	20.0
12	Arizona	58.0	37	Louisiana	20.0
12	Illinois	58.0*	39	Mississippi	18.0
14	New York	56.0	39	Montana	18.0
15	Utah	51.5*	41	Missouri	17.0
16	Connecticut	50.0	41	West Virginia	17.0
17	Minnesota	48.0	43	Alabama	16.5
18	North Dakota	44.0	44	Indiana	15.5
18	Vermont	44.0	45	Tennessee	13.0
20	Texas	41.0	46	Georgia	12.0
21	California	37.0	46	Wyoming	12.0
21	New Hampshire	37.0*	48	South Carolina	7.0
23	Iowa	36.0	49	North Carolina	5.0
23	Maryland	36.0	50	Kentucky	3.0
25	Nevada	35.0	51	Virginia	2.5
26	Nebraska	34.0		<b>Average State Tax</b>	<b>38.9*</b>

\*Changed since last publication

Source: State Tobacco Activities Tracking and Evaluation System. Office on Smoking and Health. Centers for Disease Control and Prevention, 1998

## Smokeless Tobacco Excise Taxes—September 30, 1998



## Smokeless Tobacco Excise Taxes—September 30, 1998

State	Smokeless Tobacco Excise Tax
Alabama (chew)	3/4 cents per ounce
Alabama (snuff)	1/2 cent per ounce
Alaska	75% of wholesale sales price*
Arizona	6 1/2 cents per ounce
Arkansas	23% of manufacturer's selling price
California	29.4% of wholesale sales price*
Colorado	20% of manufacturer's list price
Connecticut	20% of wholesale sales price
Delaware	15% of wholesale sales price
D.C.	none
Florida	25% of wholesale sales price
Georgia	none
Hawaii	40% of wholesale sales price
Idaho	40% of wholesale sales price
Illinois	18% of wholesale sales price
Indiana	15% of wholesale sales price
Iowa	22% of wholesale sales price
Kansas	10% of wholesale sales price
Kentucky	none
Louisiana	none
Maine	62% of wholesale sales price
Maryland	none
Massachusetts	75% of wholesale sales price
Michigan	16% of wholesale sales price
Minnesota	35% of wholesale sales price
Mississippi	15% of manufacturer's list price

State	Smokeless Tobacco Excise Tax
Missouri	10% of manufacturer's invoice price
Montana	12.5% of wholesale sales price
Nebraska	15% of purchase price
Nevada	30% of wholesale sales price
New Hampshire	27.1% of wholesale sales price*
New Jersey	48% of wholesale price*
New Mexico	25% of product value
New York	20% of wholesale sales price
North Carolina	2% of cost
North Dakota	28% of wholesale purchase price
Ohio	17% of wholesale sales price
Oklahoma	30% of factory list price
Oregon	65% of wholesale sales price*
Pennsylvania	none
Rhode Island	20% of wholesale sales price
South Carolina	5% of manufacturer's list price
South Dakota	10% of wholesale purchase price
Tennessee	6% of wholesale sales price
Texas	35% of manufacturer's list price
Utah	35% of manufacturer's selling price
Vermont	41% of wholesale sales price
Virginia	none
Washington	75% of wholesale sales price
West Virginia	none
Wisconsin	20% of manufacturer's list price
Wyoming	none

\*Changed since last publication.

Source: State Tobacco Activities Tracking and Evaluation System. Office on Smoking and Health. Centers for Disease Control and Prevention, 1998