

Cigarette Excise Tax per Pack—February 1, 2002

| State | Excise Tax per Pack |
|----------------------|------------------------|
| Alabama | \$0.165 |
| Alaska | \$1.000 |
| Arizona | \$0.580 |
| Arkansas | \$0.315 |
| California | \$0.870 |
| Colorado | \$0.200 |
| Connecticut | \$0.500 |
| Delaware | \$0.240 |
| District of Columbia | \$0.650 |
| Florida | \$0.339 |
| Georgia | \$0.120 |
| Hawaii | \$1.000 |
| Idaho | \$0.280 |
| Illinois | \$0.580 |
| Indiana | \$0.155 |
| Iowa | \$0.360 |
| Kansas | \$0.240 |
| Kentucky | \$0.030 |
| Louisiana | \$0.240 |
| Maine | \$1.000 |
| Maryland | \$0.660 |
| Massachusetts | \$0.760 |
| Michigan | \$0.750 |
| Minnesota | \$0.480 |
| Mississippi | \$0.180 |
| Missouri | \$0.170 |
| Montana | \$0.180 |
| Nebraska | \$0.340 |
| Nevada | \$0.350 |
| New Hampshire | \$0.520 |
| New Jersey | \$0.800 |
| New Mexico | \$0.210 |
| New York* | \$1.500 |
| North Carolina | \$0.050 |
| North Dakota | \$0.440 |
| Ohio | \$0.240 |
| Oklahoma | \$0.230 |
| Oregon | \$0.680 |
| Pennsylvania | \$0.310 |
| Rhode Island | \$1.000 |
| South Carolina | \$0.070 |
| South Dakota | \$0.330 |
| Tennessee | \$0.130 |
| Texas | \$0.410 |
| Utah | \$0.515 |
| Vermont | \$0.440 |
| Virginia | \$0.025 |
| Washington** | \$1.425 |
| West Virginia | \$0.170 |
| Wisconsin | \$0.770 |
| Wyoming | \$0.120 |

*Effective April 2002.

**Effective July 2002.