

Top Combined State-Local Cigarette Tax Rates (State plus County plus City)



Most counties and cities do not have their own cigarette tax rates, but there are major exceptions. More than 700 local jurisdictions have their own cigarette tax rates, bringing in more than \$300 million in revenue in 2025 and working effectively to reduce smoking rates, especially among youth. Because of the low cigarette tax in some states, their combined state-plus-local rates can still be lower than many other states' cigarette taxes. Some states prohibit local cigarette tax rates or limit the maximum rates. Some localities also impose a tax on non-cigarette tobacco products.

The following table shows the highest cigarette tax jurisdictions, taking into consideration all state and local cigarette taxes currently in effect. These combined cigarette tax rates do not include the federal cigarette tax (\$1.01 per pack) or any state or local sales taxes that apply to cigarettes. Nationally, estimated smoking-caused health care costs total \$20.52 per pack. As of July 1, 2026, the average state cigarette tax rate, not including local tax rates, is \$2.06 per pack.

Locality	Total Tax
1. Chicago (\$1.18) plus Cook County (\$3.00) plus Illinois (\$2.98)	\$7.16 per pack
2. New York City (\$1.50 per pack) plus New York State (\$5.35)	\$6.85 per pack
3. Evanston (\$0.50) plus Cook County (\$3.00) plus Illinois (\$2.98)	\$6.48 per pack
4. Glenwood Springs (\$4.00) plus Colorado (\$2.24)	\$6.24 per pack
5. Carbondale (\$4.00) plus Colorado (\$2.24)	\$6.24 per pack
6. Eagle County (\$4.00) plus Colorado (\$2.24)	\$6.24 per pack
7. Summit County (\$4.00) plus Colorado (\$2.24)	\$6.24 per pack
8. Cicero (\$0.16) plus Cook County (\$3.00) plus Illinois (\$2.98)	\$6.14 per pack
9. Silt (\$3.80) plus Colorado (\$2.24)	\$6.04 per pack
10. Cities with no tax in Cook County (\$3.00) plus Illinois (\$2.98)	\$5.98 per pack
11. Aspen (\$3.70) plus Colorado (\$2.24)	\$5.94 per pack
12. New Castle (\$3.50) plus Colorado (\$2.24)	\$5.74 per pack
13. Pitkin County (\$3.30) plus Colorado (\$2.24)	\$5.54 per pack
14. Avon (\$3.00) plus Colorado (\$2.24)	\$5.24 per pack
15. Crested Butte (\$3.00) plus Colorado (\$2.24)	\$5.24 per pack
16. Vail (\$3.00) plus Colorado (\$2.24)	\$5.24 per pack
17. Juneau (\$3.00) plus Alaska (\$2.00)	\$5.00 per pack
18. Kodiak Island Borough (\$3.00) plus Alaska (\$2.00)	\$5.00 per pack
19. Maryland (\$5.00), with no local cigarette taxes	\$5.00 per pack
20. Sitka (\$2.784) plus Alaska (\$2.00)	\$4.784 per pack
21. Anchorage (\$2.70) plus Alaska (\$2.00)	\$4.70 per pack
22. Philadelphia (\$2.00) plus Pennsylvania (\$2.60)	\$4.60 per pack
23. Matanuska-Susitna Borough (\$2.56) plus Alaska (\$2.00)	\$4.56 per pack
24. Washington, DC (\$4.50)	\$4.50 per pack
25. Rhode Island (\$4.50), with no local cigarette taxes	\$4.50 per pack
26. Petersburg Borough (\$2.38) plus Alaska (\$2.00)	\$4.38 per pack
27. New York state (\$4.35), excluding New York City	\$4.35 per pack
28. Connecticut (\$4.35), with no local cigarette taxes	\$4.35 per pack

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Locality	Total Tax
29. Basalt (\$2.00) plus Colorado (\$2.24)	\$4.24 per pack
30. Bethel (\$2.21) plus Alaska (\$2.00)	\$4.21 per pack
31. Kotzebue (\$2.20) plus Alaska (\$2.00)	\$4.20 per pack
32. Haines (\$2.00) plus Alaska (\$2.00)	\$4.00 per pack
33. Ketchikan (\$2.00) plus Alaska (\$2.00)	\$4.00 per pack
34. Kodiak Island Borough (\$2.00) plus Alaska (\$2.00)	\$4.00 per pack
35. Northwest Arctic Borough (\$2.00) plus Alaska (\$2.00)	\$4.00 per pack
36. Unalaska (\$2.00) plus Alaska (\$2.00)	\$4.00 per pack
37. Utqiagvik (\$2.00) plus Alaska (\$2.00)	\$4.00 per pack
38. Massachusetts (\$3.51), with no local cigarette taxes	\$3.51 per pack
39. Oregon (\$3.33), with no local cigarette taxes	\$3.33 per pack
40. Fairbanks city (\$1.32) plus Alaska (\$2.00)	\$3.32 per pack
41. Hawaii (\$3.20), with no local cigarette taxes	\$3.20 per pack
42. Vermont (\$3.08), with no local cigarette taxes	\$3.08 per pack
43. Minnesota (\$3.04), with no local cigarette taxes	\$3.04 per pack
44. Washington (\$3.025), with no local cigarette taxes	\$3.025 per pack
45. Aniak (\$1.00) plus Alaska (\$2.00)	\$3.00 per pack
46. New Jersey (\$3.00), with no local cigarette taxes	\$3.00 per pack
47. Indiana (\$2.995), with no local cigarette excise taxes	\$2.995 per pack
48. Illinois (\$2.98), excluding areas with local cigarette taxes	\$2.98 per pack
49. California (\$2.87), with no local cigarette excise taxes	\$2.87 per pack
50. North Pole (\$0.66) plus Alaska (\$2.00)	\$2.66 per pack
51. Pennsylvania (\$2.60), excluding Philadelphia	\$2.60 per pack
52. Fairbanks North Star Borough (\$0.53) plus Alaska (\$2.00)	\$2.53 per pack
53. Kake (\$0.53) plus Alaska (\$2.00)	\$2.53 per pack
54. Wisconsin (\$2.52), with no local cigarette taxes	\$2.52 per pack
55. Cuyahoga County (\$0.745) plus Ohio (\$1.60)	\$2.345 per pack
56. Utah (\$2.20), with no local cigarette taxes	\$2.20 per pack
57. Delaware (\$2.10), with no local cigarette taxes	\$2.10 per pack
58. Oklahoma (\$2.03), with no local cigarette taxes	\$2.03 per pack
59. Alaska (\$2.00), excluding areas with local cigarette taxes	\$2.00 per pack
60. Arizona, Maine, Michigan, New Mexico (\$2.00), with no local cigarette taxes	\$2.00 per pack

New York City is the only locality with its own cigarette tax in New York State (\$5.35 per pack). Philadelphia is the only locality with its own cigarette tax in Pennsylvania (\$2.60 per pack). There are at least 20 local taxes in Alaska (\$2.00 per pack), some of which are adjusted for inflation annually and some of which are collected as a percent of wholesale price. Alabama (67.5¢ per pack) has 306 cities and 53 counties with their own low cigarette taxes; Illinois (\$2.98) has four cities and one county; Missouri (17¢) has 128 cities and 2 counties; Ohio (\$1.60) has one county; Colorado (\$2.24) has 14 cities and three counties all with tax rates at \$2.00 per pack or more; and Virginia (60¢) has 133 cities and 34 counties with local tax rates ranging from four cents to \$1.26, with the highest combined rate of \$1.86 per pack in Alexandria. San Francisco charges a \$2.00 per pack Cigarette Litter Abatement Fee in addition to the state excise tax, but localities in California (\$2.89 per pack) cannot impose local cigarette excise taxes.

Sources: Orzechowski & Walker, *Tax Burden on Tobacco*, 2025; media reports; state and local tax officials.