

State and Local Taxes Applied to Cigarettes in the United States

Oklahoma Ranks 41st in Total Tax on Cigarettes

Excise Taxes

- Overall state cigarette excise tax U.S. average: \$1.69 per pack
 - Major tobacco states' (GA, KY, NC, SC, TN, VA) average: 48.5 cents per pack
 - Other states' average: \$1.85 per pack
- State cigarette excise tax in Oklahoma: \$1.03 per pack
 - Oklahoma ranks 36th in state cigarette excise tax rates
- Oklahoma is the only state that specifically preempts local governments from applying a local excise tax on cigarettes
 - 613 local governments in 8 states – including 128 cities and 2 counties in Missouri – apply a local cigarette excise tax (in addition to local sales taxes)

Sales Taxes

- Oklahoma is the only state that has state and/or local sales taxes but does not apply sales taxes to cigarettes
 - 45 states have a state sales tax; 44 of these (all but Oklahoma) apply state sales taxes to cigarettes
 - 38 states have local sales taxes; 37 of these (all but Oklahoma) apply local sales taxes to cigarettes
- Among the 44 states that apply state and/or local sales taxes to cigarettes, the average total state and local sales tax is 46 cents per pack

Combined Excise and Sales Taxes

- Total U.S. average state excise tax, state and local sales taxes combined: \$2.09 per pack*
- Total state and local taxes in Oklahoma: \$1.03 per pack
 - Oklahoma ranks 41st in total state and local taxes applied to cigarettes

** Average state excise tax, state sales tax, and local sales tax applied per pack for 50 states and DC. Does not include local cigarette excise taxes.*

Data Sources

1. Campaign for Tobacco-Free Kids. State Cigarette Excise Tax Rates & Rankings; State Excise and Sales Taxes Per Pack of Cigarettes, Total Amounts and State Rankings. http://www.tobaccofreekids.org/facts_issues/fact_sheets/policies/tax/us_state_local/. Accessed 11-29-16.
2. Tax Foundation. State and Local Sales Tax Rates in 2016. <http://taxfoundation.org/article/state-and-local-sales-tax-rates-2016>. Accessed 11-22-16.
3. Orzechowski and Walker. Volume 50. 2015. Table 17 - Gross County and City Taxes for Fiscal Year 2015; Table 13B – Cigarette Taxes as a Percentage of Retail Price, Generic Brands Included.
4. American Lung Association. State Legislated Actions on Tobacco Issues. <http://www.lungusa2.org/slati/states.php>. Accessed 11-28-16.