

State and Local Taxes Applied to Cigarettes in the United States

Total Tax Applied to Cigarettes in Oklahoma Ranks 41st

Excise Taxes

- Overall state cigarette excise tax U.S. average: \$1.69 per pack
 - Major tobacco states' average: 48.5 cents per pack
 - Non-tobacco 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 applied is 46 cents per pack.

Combined Excise and Sales Taxes

- Combined U.S. average state excise tax, state and local sales taxes: \$2.09 per pack*
- Combined 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.