

TAXES

**Table 7.10
STATE EXCISE TAX RATES
(As of January 1, 2011)**

State or other jurisdiction	General sales and gross receipts tax (percent)	Cigarettes (cents per pack of 20)	Distilled spirits		Motor fuel excise tax rates (cents per gallon) (a)		
			Excise tax rate (\$ per gallon)	Sales taxes applied	Gasoline	Diesel	Gasohol
Alabama	4.0	42.5 (b)	(c)	Yes	18.0 (e)(g)	19.0 (e)(g)	18.0 (e)(g)
Alaska	0.0	200	12.80 (d)	...	8.0	8.0	8.0
Arizona	6.6	200	3.00	Yes	19.0 (f)(g)	19.0 (f)(g)	19.0 (f)(g)
Arkansas	6.0	115	2.50 (d)	Yes	21.8 (g)	22.8 (g)	21.8 (g)
California	8.25 (h)	87	3.30 (d)	Yes	35.3 (g)(i)(u)	18.0 (g)(i)(u)	18.0 (g)(i)(u)
Colorado	2.9	84	2.28	Yes	22.0	20.5	22.0
Connecticut	6.0	300	4.50 (d)	Yes	25.0	39.6	25.0
Delaware	0.0	160	5.46 (d)	...	23.0 (g)	22.0 (g)	23.0 (g)
Florida	6.0	133.9 (j)	6.50 (k)	Yes	16.2 (g)(l)	30.0 (g)(l)	16.2 (g)(l)
Georgia	4.0	37	3.79 (d)	Yes	17.6 (g)	18.8 (g)	17.6 (g)
Hawaii	4.0	300 (m)	5.98	Yes	17.0 (e)(g)	17.0 (e)(g)	17.0 (e)(g)
Idaho	6.0	57	(c)	Yes	26.0 (g)(n)	26.0 (g)(n)	26.0 (g)(n)
Illinois	6.25	98 (b)	8.55 (d)	Yes	20.1 (e)(f)(g)	22.6 (e)(f)(g)	20.1 (e)(f)(g)
Indiana	7.0	99.5	2.68 (d)	Yes	18.0 (f)(g)	16.0 (f)(g)	18.0 (f)(g)
Iowa	6.0	136	(c)	Yes	22.0 (g)	23.5 (g)	20.0 (g)
Kansas	6.3	79	2.50 (d)	...	24.0	26.0	24.0
Kentucky	6.0	60 (o)	1.92 (d)	Yes (k)	25.9 (f)(g)(p)	22.9 (f)(g)(p)	25.9 (f)(g)(p)
Louisiana	4.0	36	2.50 (d)	Yes	20.0	20.0	20.0
Maine	5.0	200	(c)	Yes	29.5 (q)	30.7 (q)	29.5 (q)
Maryland	6.0	200	1.50	Yes	23.5	24.25	23.5
Massachusetts	6.25	251	4.05 (d)	Yes	21.0	21.0	21.0
Michigan	6.0	200	(c)	Yes	19.0 (g)	15.0 (g)	19.0 (g)
Minnesota	6.875	123 (r)	5.03 (d)	Yes	29.6 (g)(q)	29.6 (g)(q)	29.6 (g)(q)
Mississippi	7.0	68	(c)	Yes	18.4 (g)	18.4 (g)	18.4 (g)
Missouri	4.225	17 (b)	2.00	Yes	17.3 (g)	17.3 (g)	17.3 (g)
Montana	0.0	170	(c)	...	27.0	27.75	27.0
Nebraska	5.5	64	3.75	Yes	27.3 (g)(q)	26.7 (g)(q)	27.3 (g)(q)
Nevada	6.85	80	3.60 (d)	Yes	24.805 (e)(g)	27.75 (e)(g)	24.805 (e)(g)
New Hampshire	0.0	178	(c)	...	19.625 (g)	19.625 (g)	19.625 (g)
New Jersey	7.0	270	5.50	Yes	14.5 (g)	17.5 (g)	14.5 (g)
New Mexico	5.125	166	6.06	Yes	18.875 (g)	22.875 (g)	18.875 (g)
New York	4.0	435 (b)	6.44 (d)	Yes	25.0 (g)	23.25 (g)	25.0 (g)
North Carolina	5.75	45	(c)	Yes (k)	32.75 (g)(p)	32.75 (g)(p)	32.75 (g)(p)
North Dakota	5.0	44	2.50 (d)	...	23.0	23.0	23.0
Ohio	5.5	125	(c)	Yes	28.0 (g)	28.0 (g)	28.0 (g)
Oklahoma	4.5	103	5.56 (d)	Yes	17.0 (g)	14.0 (g)	17.0 (g)
Oregon	0.0	118	(c)	...	30.0 (e)	30.0 (e)	30.0 (e)
Pennsylvania	6.0	160	(c)	Yes	31.2 (g)	38.1 (g)	31.2 (g)
Rhode Island	7.0	346	3.75	Yes	33.0 (g)	33.0 (g)	33.0 (g)
South Carolina	6.0	57	2.72 (d)	Yes	16.75 (g)	16.75 (g)	16.75 (g)
South Dakota	4.0	153	3.93 (d)	Yes	24.0 (e)(g)	24.0 (e)(g)	22.0 (e)(g)
Tennessee	7.0	62 (b)(o)	4.40 (d)	Yes	21.4 (e)(g)	18.4 (e)(g)	21.4 (e)(g)
Texas	6.25	141	2.40 (d)	Yes	20.0	20.0	20.0
Utah	5.95	170	(c)	Yes	24.5	24.5	24.5
Vermont	6.0	224	(c)(d)	...	24.98 (g)	29.0 (g)	24.98 (g)
Virginia	5.0 (t)	30 (b)	(c)	Yes	17.5 (e)(s)	17.5 (e)(s)	17.5 (e)(s)
Washington	6.5	302.5	(c)	Yes (k)	37.5 (g)	37.5 (g)	37.5 (g)
West Virginia	6.0	55	(c)	Yes	32.2 (g)	32.2 (g)	32.2 (g)
Wisconsin	5.0	252	3.25	Yes	32.9 (g)	32.9 (g)	32.9 (g)
Wyoming	4.0	60	(c)	Yes	14.0 (g)	14.0 (g)	14.0 (g)
Dist. of Columbia	6.0	250	1.50 (d)	Yes	20.0	20.0	20.0

See footnotes at end of table.