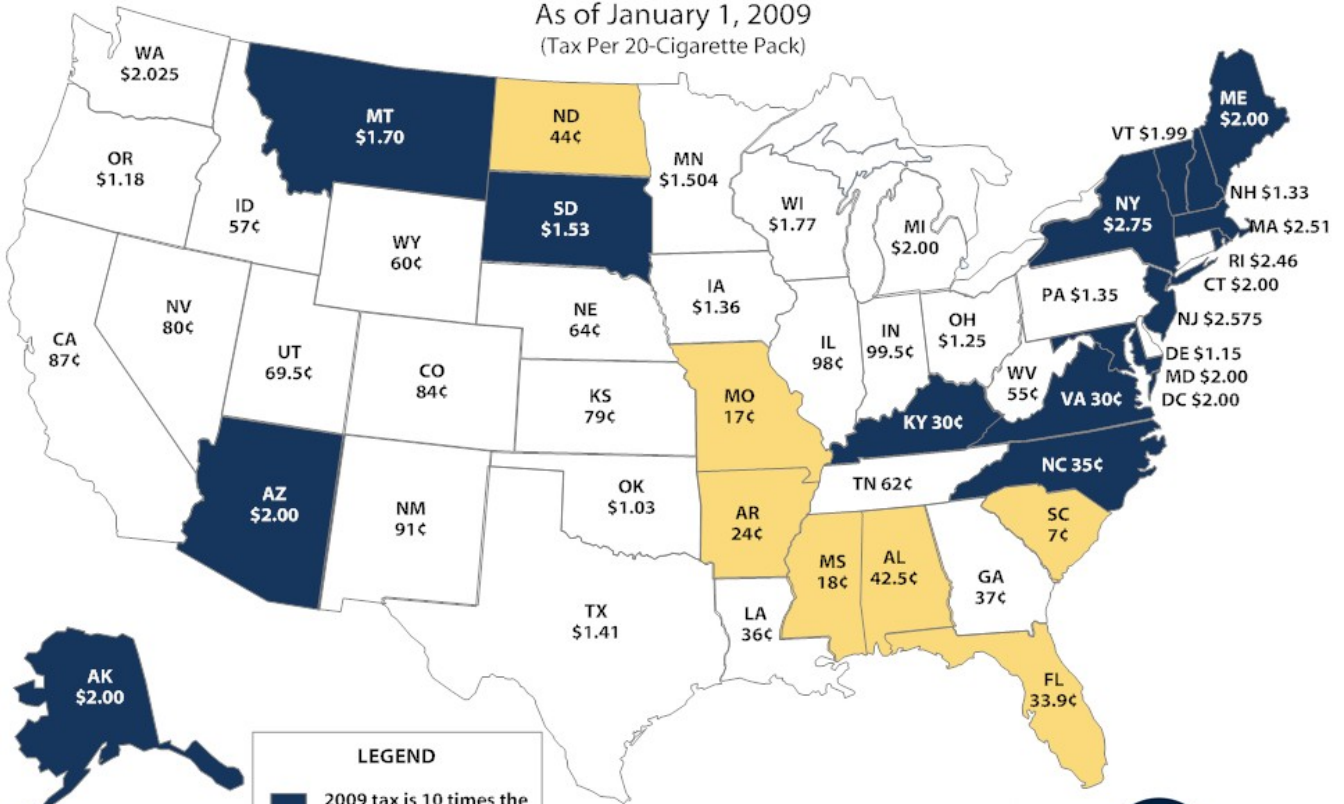


STATE EXCISE TAX RATES ON CIGARETTES

As of January 1, 2009
(Tax Per 20-Cigarette Pack)



LEGEND

- 2009 tax is 10 times the 1983 tax or more
- 2009 tax is between 3 times and 10 times the 1983 tax
- 2009 tax is less than 3 times the 1983 tax

Note: Local option taxes and federal cigarette tax not included.

Source: Tax Foundation; State Revenue Departments; Orzechowski and Walker.

