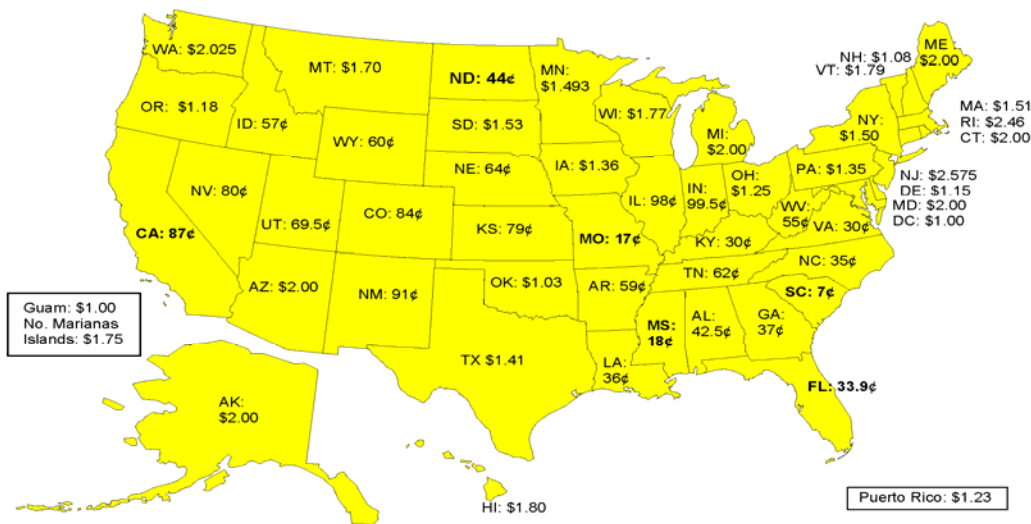


FACT SHEET

Cigarette Taxes across the Nation

- The federal cigarette excise tax is currently (as of March 2008) \$0.39 per pack.¹
- State tax rates vary considerably, with a minimum of \$0.07 per pack in South Carolina and a maximum of \$2.575 per pack in New Jersey. The lowest tax rates tend to occur in the major tobacco-producing states, which have an average tax of \$0.335 per pack.²

State Cigarette Tax Rates (in Cents per Pack), as of November 27, 2007²



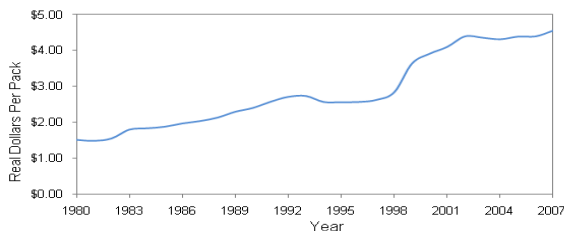
Wyoming Cigarette Taxes Are Below the National Average

- Since 1980, Wyoming's cigarette excise tax has consistently been lower than the U.S. average.^{1,13}
- In 2007, Wyoming's cigarette excise tax was \$0.60, whereas the national average was \$1.112.^{1,13}
- With a cigarette excise tax of \$0.60, Wyoming is ranked 15th lowest in the nation.^{1,2}

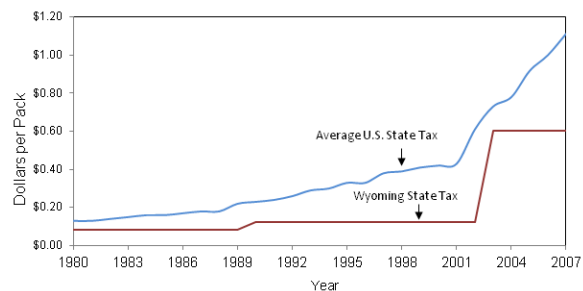
National Consumption and Price Trends

Since 1980, prices have steadily increased while consumption has steadily decreased.^{3,4,5,6,7,8,9,10,11,12}

U.S. Cigarette Price, 1980–2007^{3,4,5}



Wyoming and Average U.S. State Cigarette Taxes, 1980–2007^{1,13}



WYSAC Fact Sheet: Tobacco Tax and Revenue

Corresponding to WYSAC Issue Brief #2008-10

Produced for the Wyoming Dept. of Health

March 2008



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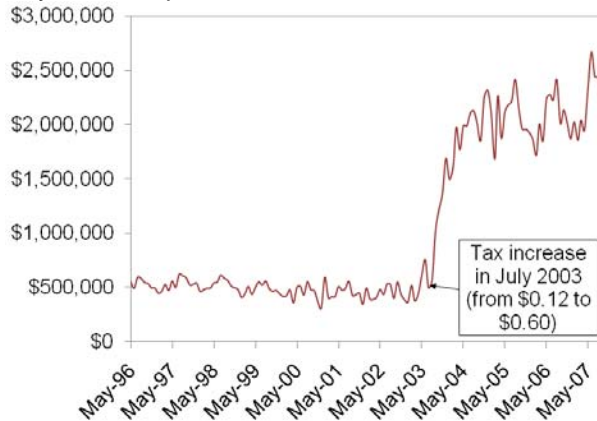
www.uwyo.edu/wysac

FACT SHEET cont.

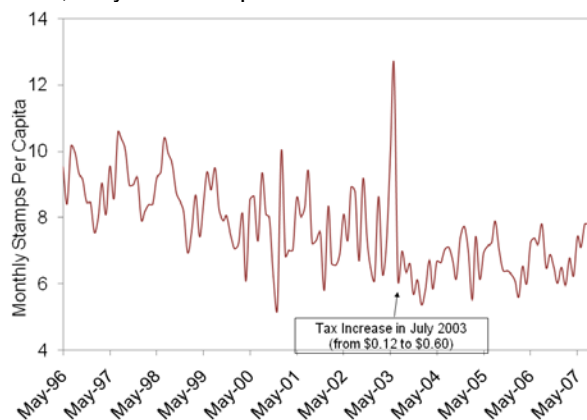
Increase in WY Cigarette Tax Reduces Tobacco Sales and Consumption

Following Wyoming's \$0.48 cigarette excise tax increase in July 2003, tax revenue increased by about \$2.1 million per month, quadrupling the previous revenue and cigarettes sales decreased by about 5.9%.^{14,15}

Monthly Wyoming Cigarette Excise Tax Revenue, May 1996–September 2007¹⁴

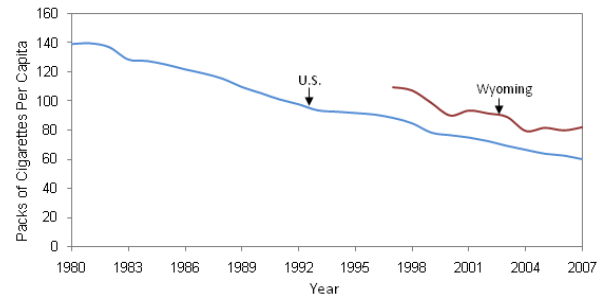


Monthly Wyoming per Capita Cigarette Stamp Sales, May 1996–September 2007^{6,7,8,9,14}



Since 1996 (when Wyoming data first became available), Wyoming and the U.S. have experienced parallel rates of decrease in cigarette consumption.^{6,7,8,9,10,11,12,14}

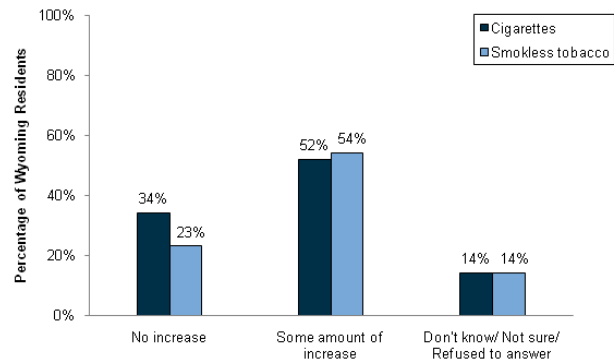
Wyoming and U.S. Cigarette Consumption, 1980-2007^{6,7,8,9,10,11,12,14}



Support for Further Tax Increases

- 52% of Wyoming residents believed that the state should raise cigarette taxes.¹⁶
- 54% of Wyoming residents believed that the state should raise smokeless tobacco taxes.¹⁶

Wyoming Support for Increasing the Current Tobacco Tax¹⁶



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