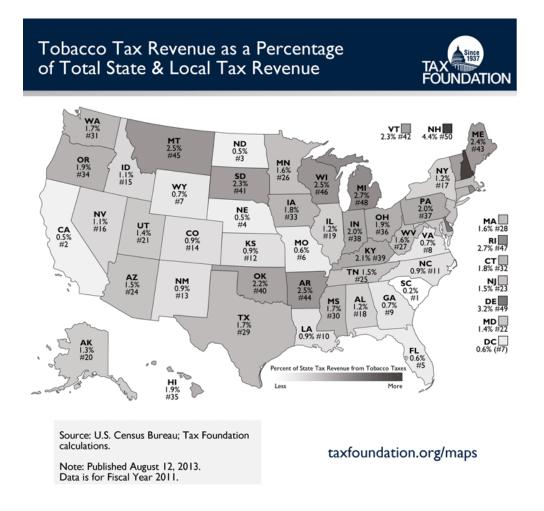
Monday Map: Tobacco Tax Revenue as a Percentage of Total State & Local Tax Revenue

August 12, 2013 **By** Richard Borean

The fifty shades of tobacco taxes: this week's Monday Map takes a look at how heavily state and local governments rely on revenue from tobacco taxes.

All maps and other graphics may be published and re-posted with credit to the Tax Foundation.



(Click on the map to enlarge it. View previous maps here.)

New Hampshire takes the lead, gaining over \$232 million in revenue from taxes collected on tobacco products, which equates to 4.37 percent of its total tax revenue. The "Live Free or Die" state has a fairly competitive cigarette tax rate compared to its neighbors, so one reason that such a high percentage of its tax revenue comes from tobacco sales might stem from the well documented phenomena of cigarette smuggling and/or cross-border shopping. Raking in more than \$128 million in tobacco tax revenues (3.17 percent of its total tax revenue), Delaware is the only other state that breaches the 3 percent mark. On the other end of the spectrum, South Carolina comes in with the lowest percentage at 0.18 percent, and California comes next at 0.49 percent.

Tax Topic

Excise Taxes, Cigarette and Tobacco Taxes, State Tax and Spending Policy