

The Earmarks of State Tobacco Excise Revenues – Fiscal Year 2021
A Fifty-State plus Washington D.C. Report

Commissioned by



Prepared by



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Executive Summary

In Fiscal Year 2021, state governments across the United States collected over \$19.2 billion in tobacco State Excise Tax (SET) revenues from cigarettes and all other tobacco products (such as cigars, moist smokeless tobacco, chewing tobacco, and electronic cigarette products).¹ This report is an analysis of how states use the SET revenues they receive. While most states also receive sales tax revenues from the sale of these products, this report does not include any state sales tax revenues, nor does it include any local excise or sales tax revenues from the sale of tobacco products.

Of the total \$19.2 billion in SET revenues collected by the fifty states and the District of Columbia in Fiscal Year 2021, over \$9.3 billion was dedicated and set aside (commonly known as “earmarked”) for various projects and special programs. These dedicated categories include Capital Projects, Cities & Counties, Debt Payments, Education, General Fund, Health Care, Medicaid, Other Funds, Research, Social Services, Substance Control, and Tobacco Control. **Table 1** below shows the fifty-state and Washington D.C. compilation of total dedicated revenues and their categorization for Fiscal Year 2021.

Table 1
Fifty-State and Washington D.C. Dedicated Use of Tobacco SETs, FY 2011 and FY 2021
 (\$ in millions)

	Capital Projects	Cities & Counties	Debt Payments	Education	General Fund	Health Care	Medicaid	Other Funds	Research	Social Services	Substance Control	Tobacco Control	Total Dedicated
2011	\$115.1	\$98.5	\$128.7	\$2,513.5	-	\$4,015.1	\$486.2	\$887.9	\$83.0	\$16.1	-	\$22.9	\$8,367.0
2021	\$408.0	\$86.1	\$143.1	\$912.5	\$107.7	\$4,806.4	\$973.9	\$15.7	\$93.0	\$1,722.6	\$16.5	\$64.8	\$9,350.3

Each state is unique, but many states allocate and dedicate a significant portion of the SET revenues they receive to specific state programs. Once dedicated, these revenues generally cannot be used for other purposes. Many states have dedicated these revenues by way of the state budget process, legislation, or by voter ballot initiatives.

For this report, SET revenues are classified as either “Dedicated” revenues or “Non-Dedicated” revenues:

- **Dedicated Revenues:** SET revenues states have specifically dedicated for the following categories (as mentioned above): Capital Projects, Cities and Counties, Debt Payments, Education, General Fund, Health Care, Medicaid, Other Funds, Research, Social Services, Substance Control, and Tobacco Control.
- **Non-Dedicated Revenues:** SET revenues that are not specifically dedicated to any of the Dedicated Revenues categories above. Generally, states transfer Non-Dedicated revenues to the state’s larger General Fund and use the transferred revenues based on current state-specific priorities. Note: while some states may explicitly dedicate a

¹ Orzechowski and Walker, *The Tax Burden on Tobacco, 2021, Vol. 56.* (Richmond, VA)

portion of the SET revenues they receive to the state’s “General Fund,” these revenues are only a small portion of the total state tax revenues that comprise the state’s larger General Fund.

As a percent of total SET revenues received, Dedicated Revenues have increased by 7.6% (+3.4 percentage points) over the past ten years (see Table 2 below). In dollar terms, Dedicated Revenues have increased 11.8% since 2011.

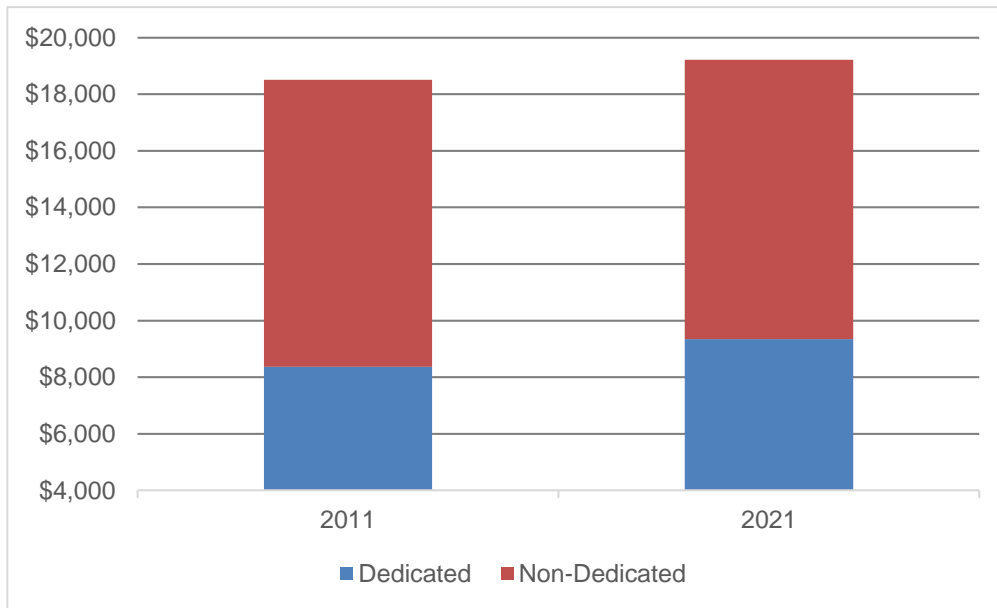
Table 2
Dedicated, Non-Dedicated and Total SET Revenues by Percent, FY 2011 and FY 2021

	Dedicated	Non-Dedicated	Total	% Dedicated
2011	\$8,367.0	\$10,148.1	\$18,515.0	45.2%
2021	\$9,350.3	\$9,871.5	\$19,221.9	48.6%

Note:

Dedicated and Non-Dedicated values may not add up to Total exactly, due to rounding of individual state values

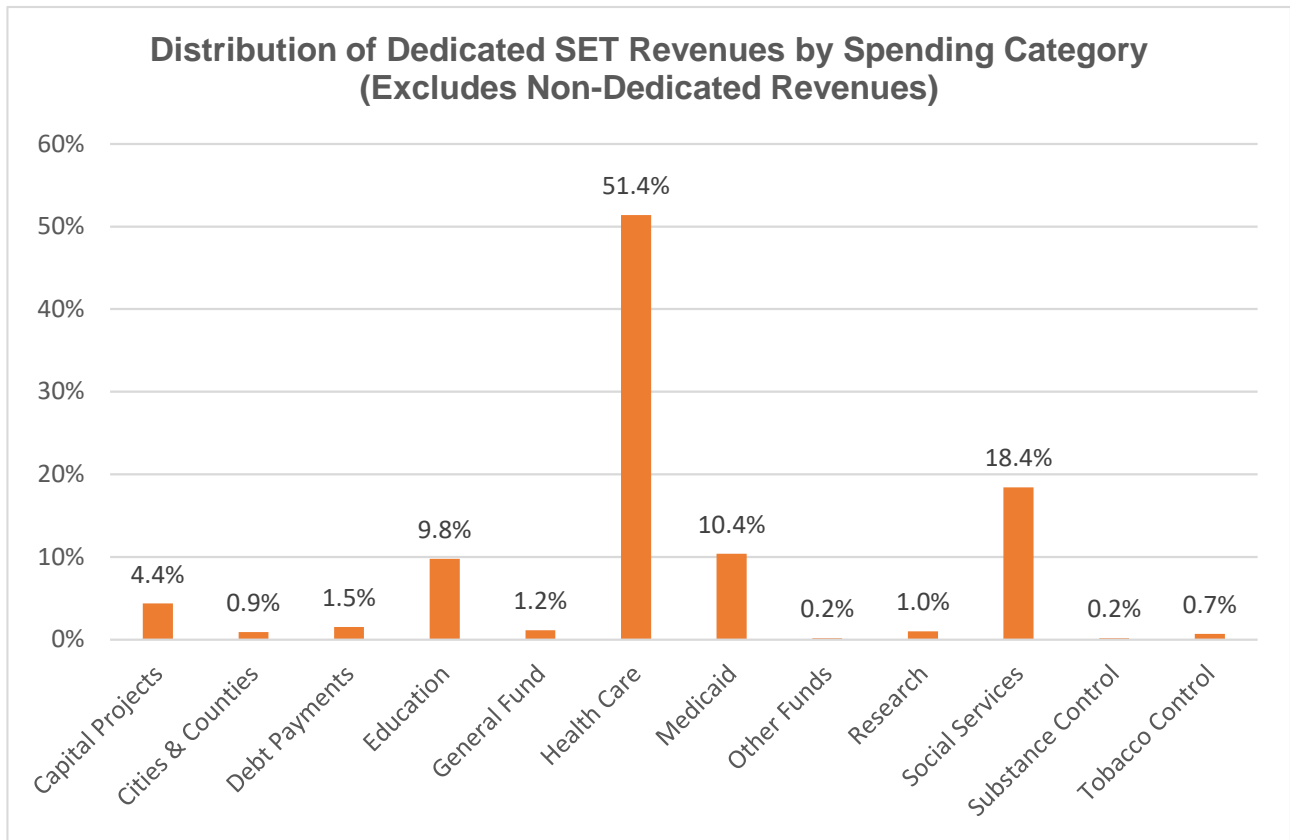
Figure 1
Dedicated vs. Non-Dedicated SET Revenues FY 2011 and FY 2021 (\$ in millions)



Fiscal Year 2021 marks an increase in SET revenues collected rising almost to the peak collection of Fiscal Year 2018.²

Of the \$9,350.3 billion of Fiscal Year 2021 Dedicated Revenues, Health Care received the vast majority at 51.4%. Additionally, when Health Care and Medicaid are combined, they account for 61.8%. Social Services is the second largest Dedicated Revenues category by far, which received 18.4%. See **Figure 2** for the percentage breakdown for each Dedicated Revenues Category.

Figure 2
Distribution of Dedicated SET Revenues by Spending Category



California is the state with the most SET revenues (in dollar terms) dedicated to services and programs. Florida had the second most dedicated revenues, followed by Texas and New York. All SET revenues received by Iowa and Virginia were dedicated to specific categories, while twelve states and the District of Columbia did not dedicate any SET revenues.

² Orzechowski and Walker, *The Tax Burden on Tobacco, 2021, Vol. 56.* (Richmond, VA)

Figure 3
Top 10 List for Total SET Revenues and Dedicated Revenues

Top 10 by Total Revenues	
State	Revenues
California	\$ 1,961.7
Texas	\$ 1,397.3
Pennsylvania	\$ 1,294.4
Florida	\$ 1,094.8
New York	\$ 1,000.5
Ohio	\$ 926.9
Illinois	\$ 917.0
Michigan	\$ 890.1
Minnesota	\$ 632.2
Wisconsin	\$ 604.1

Top 10 by Dedicated Revenues	
State	Revenues
California	\$ 1,901.9
Florida	\$ 921.1
Texas	\$ 807.1
New York	\$ 760.4
Michigan	\$ 713.4
Illinois	\$ 698.3
New Jersey	\$ 488.0
Oklahoma	\$ 392.9
Oregon	\$ 304.4
Virginia	\$ 286.6

Methodology

At the request of the National Association of Tobacco Outlets (NATO), John Dunham & Associates (JDA) prepared a comprehensive inventory of dedicated SET revenues by state, based on the most recent data available from the various state government sources.

The report examines dedicated SET revenues, which may also be referred to as allocated, earmarked, distributed, or restricted receipts. When a state levies a cigarette or other tobacco excise tax, it may choose to secure a portion of, or all, the future SET receipts for a specific purpose as defined by law. For this study, such action by a state is considered a dedication of that portion of SET revenues and the revenues are categorized as “Dedicated.”

Each individual state table that comprises this report includes the following:

- Total revenues from all state cigarette and other tobacco excise taxes (SETs);
- The total amount of Dedicated Revenues;
- The total amount of Non-Dedicated Revenues; and
- The percentage of revenues that are dedicated.

The report also lists the specific purposes for which the SET revenues are dedicated and separately does the same specifically for SET revenues only from cigarettes.

All data in this report is drawn from primary state sources. Unless otherwise noted, reported data come from each state's Department of Revenue statistical abstract, or Comprehensive Annual Financial Report (CAFR). Any additional sources or tax-related notes are located at the bottom of each state table. The information presented represents the most recently completed fiscal year in each state. Where possible, JDA segregates SET revenues from cigarette taxes from SET revenues from other tobacco products. Due to differences in accounting methods or timing concepts used by agencies within each state, the data in this report may vary from other published numbers. There may be slight inconsistencies with total values because reported dollar amounts (in millions) and percentages are rounded to a single decimal place. Total values indicate aggregate amounts of all categories before rounding.

Table 3

Fifty States Plus D.C. SET Breakdown by Dedicated Category (All Tobacco Excise Taxes)

	Capital Projects	Cities & Counties	Debt Payments	Education	General Fund	Health Care	Medicaid	Other Funds	Research	Social Services	Substance Control	Tobacco Control	Total	Dedicated	% Dedicated
Alabama	-	\$2.0	\$10.5	-	-	-	\$117.1	-	-	\$2.3	-	-	\$170.4	\$131.9	77.4%
Alaska	\$20.2	-	-	-	-	-	-	-	-	-	-	\$2.9	\$61.5	\$23.2	37.7%
Arizona	-	-	-	\$118.2	-	\$58.9	\$88.5	\$3.8	-	-	-	\$2.7	\$293.8	\$272.1	92.6%
Arkansas	-	-	\$0.5	-	-	\$3.3	-	-	\$0.9	\$2.2	-	-	\$230.9	\$7.0	3.0%
California	-	-	-	-	-	\$1,344.3	\$212.4	-	\$11.9	\$333.3	-	-	\$1,961.7	\$1,901.9	97.0%
Colorado	-	\$8.0	-	\$40.8	-	\$124.8	-	-	-	-	-	-	\$227.6	\$173.6	76.3%
Connecticut	-	-	-	-	-	-	-	-	-	-	-	-	\$346.6	-	0.0%
Delaware	-	-	-	-	-	-	-	-	-	-	-	-	\$115.7	-	0.0%
District of Columbia	-	-	-	-	-	-	-	-	-	-	-	-	\$22.2	-	0.0%
Florida*	\$15.5	\$6.4	-	-	\$84.0	\$811.0	-	\$2.2	\$2.1	-	-	-	\$1,094.8	\$921.1	84.1%
Georgia	-	-	-	-	-	-	-	-	-	-	-	-	\$242.9	-	0.0%
Hawaii	-	-	-	-	-	\$15.1	-	\$6.8	\$12.1	-	-	\$1.6	\$108.2	\$35.7	33.0%
Idaho	\$11.6	-	\$4.7	-	-	-	-	\$0.1	\$0.3	\$4.3	\$4.3	-	\$48.7	\$25.4	52.1%
Illinois	\$286.7	-	-	\$63.1	-	\$317.6	-	-	-	\$30.9	-	-	\$917.0	\$698.3	76.1%
Indiana	\$2.0	\$31.8	-	-	-	-	\$8.1	-	-	\$112.1	-	-	\$368.7	\$154.0	41.8%
Iowa	-	-	-	-	-	\$200.5	-	-	-	-	-	-	\$200.5	\$200.5	100.0%
Kansas	-	-	-	-	-	-	-	-	-	-	-	-	\$126.0	-	0.0%
Kentucky	-	-	-	-	-	-	-	-	\$5.2	-	-	\$0.3	\$391.1	\$5.6	1.4%
Louisiana	-	-	-	-	-	\$26.6	\$0.1	-	-	-	-	\$0.6	\$282.8	\$27.3	9.6%
Maine	-	-	-	-	-	-	-	-	-	-	-	-	\$146.8	-	0.0%
Maryland	-	-	-	-	-	-	-	-	-	-	-	-	\$369.5	-	0.0%
Massachusetts	-	-	-	-	-	-	\$82.1	-	-	\$4.0	-	-	\$411.5	\$86.1	20.9%
Michigan	\$3.9	-	-	\$326.5	-	\$52.8	\$326.1	-	-	-	-	\$3.9	\$890.1	\$713.4	80.1%
Minnesota	-	-	-	\$22.3	-	-	-	-	\$3.9	-	-	-	\$632.2	\$26.2	4.1%
Mississippi	-	-	-	-	-	-	-	-	-	-	-	-	\$145.7	-	0.0%
Missouri	-	\$4.3	-	\$55.2	-	\$44.2	-	-	-	-	-	-	\$103.7	\$103.7	100.0%
Montana	-	-	\$1.2	-	-	-	\$30.9	-	-	\$9.4	-	-	\$73.7	\$41.5	56.4%
Nebraska	\$9.2	-	-	-	-	\$1.3	-	\$2.7	\$2.0	-	-	\$9.5	\$57.9	\$24.7	42.7%
Nevada	-	\$9.0	-	-	-	-	-	-	-	-	-	-	\$194.5	\$9.0	4.6%
New Hampshire	-	-	-	\$69.2	-	-	-	-	-	-	-	-	\$251.5	\$69.2	27.5%
New Jersey	-	-	\$86.0	-	-	\$396.0	-	-	-	-	-	\$5.9	\$594.9	\$488.0	82.0%
New Mexico	\$12.3	-	\$10.1	-	-	\$0.6	-	-	-	-	-	-	\$102.7	\$22.9	22.3%
New York	-	-	-	-	-	\$760.4	-	-	-	-	-	-	\$1,000.5	\$760.4	76.0%
North Carolina	-	-	-	-	-	-	-	-	\$42.0	-	-	-	\$307.4	\$42.0	13.7%
North Dakota	-	\$1.3	-	-	-	-	-	-	-	\$0.1	-	-	\$26.1	\$1.4	5.3%
Ohio	-	-	-	-	-	-	-	-	-	-	-	-	\$926.9	-	0.0%
Oklahoma	-	\$21.1	\$30.6	\$3.0	-	\$219.4	-	-	-	\$112.8	\$4.7	\$1.2	\$461.7	\$392.9	85.1%
Oregon	-	-	-	-	-	\$128.4	-	-	-	\$157.9	-	\$18.1	\$359.4	\$304.4	84.7%
Pennsylvania*	\$25.5	-	-	-	\$23.7	-	-	-	-	\$146.1	-	-	\$1,294.4	\$195.3	15.1%
Rhode Island	-	-	-	-	-	-	-	-	-	-	-	-	\$159.7	-	0.0%
South Carolina	-	-	-	-	-	-	\$108.6	-	\$5.0	-	-	\$5.0	\$147.2	\$118.6	80.6%
South Dakota	-	-	-	-	-	-	-	-	-	-	-	\$5.0	\$60.0	\$5.0	8.3%
Tennessee	\$21.0	-	-	\$213.7	-	\$7.1	-	-	-	-	-	-	\$242.9	\$241.8	99.5%
Texas	-	-	-	-	-	-	-	-	-	\$807.1	-	-	\$1,397.3	\$807.1	57.8%
Utah	-	-	-	-	-	-	-	-	-	-	\$7.4	\$8.0	\$106.6	\$15.4	14.4%
Vermont	-	-	-	-	-	-	-	-	-	-	-	-	\$77.5	-	0.0%
Virginia	-	-	-	-	-	\$286.6	-	-	-	-	-	-	\$286.6	\$286.6	100.0%
Washington	-	-	-	-	-	\$7.5	-	-	\$7.5	-	-	-	\$384.6	\$15.0	3.9%
West Virginia	-	-	-	-	-	-	-	-	-	-	-	-	\$171.2	-	0.0%
Wisconsin	-	-	-	-	-	-	-	-	-	-	-	-	\$604.1	-	0.0%
Wyoming	-	\$2.3	-	-	-	-	-	-	-	-	-	-	\$21.6	\$2.3	10.7%
Total	\$408.0	\$86.1	\$143.1	\$912.5	\$107.7	\$4,806.4	\$973.9	\$15.7	\$93.0	\$1,722.6	\$16.5	\$64.8	\$19,221.4	\$9,350.3	48.6%

* Florida and Pennsylvania have statutory requirements that dedicate a portion of tobacco tax revenues to the General Fund.

Table 4

Fifty States Plus D.C. SET Breakdown by Dedicated Category (Cigarette Excise Tax Only)

	Capital Projects	Cities & Counties	Debt Payments	Education	General Fund	Health Care	Medicaid	Other Funds	Research	Social Services	Substance Control	Tobacco Control	Total	Dedicated	% Dedicated
Alabama	-	\$ 2.0	\$ 10.5	-	-	-	\$ 117.1	-	-	\$ 2.3	-	-	\$157.6	\$131.9	83.7%
Alaska	\$ 20.2	-	-	-	-	-	-	-	-	-	-	\$ 2.9	\$48.4	\$23.2	47.8%
Arizona	-	-	-	\$ 107.2	-	\$ 53.7	\$ 80.6	\$ 2.6	-	-	-	\$ 2.7	\$267.2	\$246.9	92.4%
Arkansas	-	-	-	\$ 0.3	-	\$ 2.0	-	-	\$ 0.6	\$ 1.9	-	-	\$158.1	\$4.8	3.0%
California	-	-	-	-	-	\$ 1,162.1	\$ 137.4	-	\$ 11.9	\$ 288.2	-	-	\$1,659.3	\$1,599.5	96.4%
Colorado	-	\$ 8.0	-	\$ 37.7	-	\$ 100.5	-	-	-	-	-	-	\$176.5	\$146.1	82.8%
Connecticut	-	-	-	-	-	-	-	-	-	-	-	-	\$324.1	\$0.0	0.0%
Delaware	-	-	-	-	-	-	-	-	-	-	-	-	\$108.0	\$0.0	0.0%
District of Columbia	-	-	-	-	-	-	-	-	-	-	-	-	\$18.2	\$0.0	0.0%
Florida*	\$ 15.5	\$ 6.4	-	-	\$ 77.0	\$ 730.1	-	\$ 2.2	\$ 2.1	-	-	-	\$965.4	\$833.3	86.3%
Georgia	-	-	-	-	-	-	-	-	-	-	-	-	\$161.8	\$0.0	0.0%
Hawaii	-	-	-	-	-	\$ 15.1	-	\$ 6.8	\$ 12.1	-	-	\$ 1.6	\$98.1	\$35.7	36.4%
Idaho	\$ 11.6	-	\$ 4.7	-	-	-	-	\$ 0.1	\$ 0.3	\$ 3.3	\$ 3.3	-	\$33.9	\$23.4	69.0%
Illinois	\$ 286.7	-	-	\$ 63.1	-	\$ 286.7	-	-	-	-	-	-	\$855.2	\$636.5	74.4%
Indiana	\$ 2.0	\$ 31.8	-	-	-	-	\$ 8.1	-	-	\$ 102.4	-	-	\$329.8	\$144.3	43.8%
Iowa	-	-	-	-	-	\$ 172.3	-	-	-	-	-	-	\$172.3	\$172.3	100.0%
Kansas	-	-	-	-	-	-	-	-	-	-	-	-	\$113.5	\$0.0	0.0%
Kentucky	-	-	-	-	-	-	-	-	\$ 5.2	-	-	\$ 0.3	\$349.9	\$5.6	1.6%
Louisiana	-	-	-	-	-	\$ 26.6	\$ 0.1	-	-	-	-	\$ 0.6	\$234.2	\$27.3	11.6%
Maine	-	-	-	-	-	-	-	-	-	-	-	-	\$0.0	\$0.0	0.0%
Maryland	-	-	-	-	-	-	-	-	-	-	-	-	\$322.2	\$0.0	0.0%
Massachusetts	-	-	-	-	-	-	\$ 82.1	-	-	-	-	-	\$398.2	\$82.1	20.6%
Michigan	\$ 3.9	-	-	\$ 326.5	-	\$ 52.8	\$ 250.0	-	-	-	-	\$ 3.9	\$788.7	\$637.2	80.8%
Minnesota	-	-	-	\$ 22.3	-	-	-	-	\$ 3.9	-	-	-	\$500.6	\$26.2	5.2%
Mississippi	-	-	-	-	-	-	-	-	-	-	-	-	\$0.0	\$0.0	0.0%
Missouri	-	\$ 4.3	-	\$ 55.2	-	\$ 17.0	-	-	-	-	-	-	\$76.5	\$76.5	99.9%
Montana	-	-	\$ 1.2	-	-	-	\$ 25.3	-	-	\$ 8.6	-	-	\$61.7	\$35.2	57.0%
Nebraska	\$ 9.2	-	-	-	-	\$ 1.3	-	\$ 2.7	\$ 2.0	-	-	-	\$48.4	\$15.2	31.5%
Nevada	-	\$ 9.0	-	-	-	-	-	-	-	-	-	-	\$162.1	\$9.0	5.5%
New Hampshire	-	-	-	\$ 62.2	-	-	-	-	-	-	-	-	\$226.1	\$62.2	27.5%
New Jersey	-	-	\$ 86.0	-	-	\$ 391.0	-	-	-	-	-	\$ 5.9	\$554.1	\$483.0	87.2%
New Mexico	\$ 12.3	-	\$ 10.1	-	-	\$ 0.6	-	-	-	-	-	-	\$91.4	\$22.9	25.1%
New York	-	-	-	-	-	\$ 695.9	-	-	-	-	-	-	\$915.6	\$695.9	76.0%
North Carolina	-	-	-	-	-	-	-	-	-	-	-	-	\$246.2	\$0.0	0.0%
North Dakota	-	\$ 1.3	-	-	-	-	-	-	-	\$ 0.1	-	-	\$19.2	\$1.4	7.2%
Ohio	-	-	-	-	-	-	-	-	-	-	-	-	\$826.0	\$0.0	0.0%
Oklahoma	-	\$ 15.6	\$ 30.6	\$ 2.2	-	\$ 205.1	-	-	-	\$ 103.0	\$ 3.7	\$ 0.9	\$392.6	\$361.2	92.0%
Oregon	-	-	-	-	-	\$ 118.9	-	-	-	\$ 134.3	-	\$ 14.4	\$292.2	\$267.6	91.6%
Pennsylvania*	\$ 25.5	-	-	-	\$ 23.7	-	-	-	-	\$ 146.1	-	-	\$1,159.5	\$195.3	16.8%
Rhode Island	-	-	-	-	-	-	-	-	-	-	-	-	\$148.0	\$0.0	0.0%
South Carolina	-	-	-	-	-	-	\$ 108.6	-	\$ 5.0	-	-	\$ 5.0	\$135.0	\$118.6	87.8%
South Dakota	-	-	-	-	-	-	-	-	-	-	-	\$ 4.1	\$48.7	\$4.1	8.3%
Tennessee	\$ 21.0	-	-	\$ 191.6	-	\$ 7.1	-	-	-	-	-	-	\$219.8	\$219.6	99.9%
Texas	-	-	-	-	-	-	-	-	-	\$ 781.9	-	-	\$1,150.2	\$781.9	68.0%
Utah	-	-	-	-	-	-	-	-	-	-	-	\$ 8.0	\$78.5	\$8.0	10.1%
Vermont	-	-	-	-	-	-	-	-	-	-	-	-	\$60.1	\$0.0	0.0%
Virginia	-	-	-	-	-	\$ 234.2	-	-	-	-	-	-	\$234.2	\$234.2	100.0%
Washington	-	-	-	-	-	-	-	-	-	-	-	-	\$318.0	\$0.0	0.0%
West Virginia	-	-	-	-	-	-	-	-	-	-	-	-	\$155.2	\$0.0	0.0%
Wisconsin	-	-	-	-	-	-	-	-	-	-	-	-	\$509.8	\$0.0	0.0%
Wyoming	-	\$ 2.3	-	-	-	-	-	-	-	-	-	-	\$15.3	\$2.3	15.0%
Total	\$ 408.0	\$ 80.6	\$ 143.1	\$ 868.3	\$ 100.7	\$ 4,272.9	\$ 809.3	\$ 14.5	\$ 43.1	\$ 1,572.0	\$ 7.1	\$ 50.4	\$16,385.7	\$8,370.1	51.1%

* Florida and Pennsylvania have statutory requirements that dedicate a portion of tobacco tax revenues to the General Fund.

Table 5

Fifty States Plus D.C. Summary

All Tobacco Excise Taxes - 2021

(dollars in millions)

State	Revenues			State Rank		
	Total	Dedicated	Percent Dedicated	Total	Dedicated	Percent Dedicated
Alabama	\$170.4	\$131.9	77.4%	32	17	13
Alaska	\$61.5	\$23.2	37.7%	45	29	22
Arizona	\$293.8	\$272.1	92.6%	21	11	6
Arkansas	\$230.9	\$7.0	3.0%	27	34	37
California	\$1,961.7	\$1,901.9	97.0%	1	1	5
Colorado	\$227.6	\$173.6	76.3%	28	15	14
Connecticut	\$346.6	-	0.0%	19	39	39
Delaware	\$115.7	-	0.0%	38	39	39
District of Columbia	\$22.2	-	0.0%	50	39	39
Florida	\$1,094.8	\$921.1	84.1%	4	2	9
Georgia	\$242.9	-	0.0%	26	39	39
Hawaii	\$108.2	\$35.7	33.0%	39	24	23
Idaho	\$48.7	\$25.4	52.1%	48	27	19
Illinois	\$917.0	\$698.3	76.1%	7	6	15
Indiana	\$368.7	\$154.0	41.8%	17	16	21
Iowa	\$200.5	\$200.5	100.0%	29	13	1
Kansas	\$126.0	-	0.0%	37	39	39
Kentucky	\$391.1	\$5.6	1.4%	14	35	38
Louisiana	\$282.8	\$27.3	9.6%	23	25	31
Maine	\$146.8	-	0.0%	35	39	39
Maryland	\$369.5	-	0.0%	16	39	39
Massachusetts	\$411.5	\$86.1	20.9%	13	20	26
Michigan	\$890.1	\$713.4	80.1%	8	5	12
Minnesota	\$632.2	\$26.2	4.1%	9	26	35
Mississippi	\$145.7	-	0.0%	36	39	39
Missouri	\$103.7	\$103.7	100.0%	41	19	3
Montana	\$73.7	\$41.5	56.4%	44	23	18
Nebraska	\$57.9	\$24.7	42.7%	47	28	20
Nevada	\$194.5	\$9.0	4.6%	30	33	34
New Hampshire	\$251.5	\$69.2	27.5%	24	21	24
New Jersey	\$594.9	\$488.0	82.0%	11	7	10
New Mexico	\$102.7	\$22.9	22.3%	42	30	25
New York	\$1,000.5	\$760.4	76.0%	5	4	16
North Carolina	\$307.4	\$42.0	13.7%	20	22	29
North Dakota	\$26.1	\$1.4	5.3%	49	38	33
Ohio	\$926.9	-	0.0%	6	39	39
Oklahoma	\$461.7	\$392.9	85.1%	12	8	7
Oregon	\$359.4	\$304.4	84.7%	18	9	8
Pennsylvania	\$1,294.4	\$195.3	15.1%	3	14	27
Rhode Island	\$159.7	-	0.0%	33	39	39
South Carolina	\$147.2	\$118.6	80.6%	34	18	11
South Dakota	\$60.0	\$5.0	8.3%	46	36	32
Tennessee	\$242.9	\$241.8	99.5%	25	12	4
Texas	\$1,397.3	\$807.1	57.8%	2	3	17
Utah	\$106.6	\$15.4	14.4%	40	31	28
Vermont	\$77.5	-	0.0%	43	39	39
Virginia	\$286.6	\$286.6	100.0%	22	10	1
Washington	\$384.6	\$15.0	3.9%	15	32	36
West Virginia	\$171.2	-	0.0%	31	39	39
Wisconsin	\$604.1	-	0.0%	10	39	39
Wyoming	\$21.6	\$2.3	10.7%	51	37	30
Total	\$19,221.5	\$9,350.3	48.6%			

Alabama

DEDICATED STATE TOBACCO EXCISE TAX REVENUES

2021

(dollars in millions)

State Excise Tax	Total Revenue	General Revenue	Dedicated Revenue	Percent Dedicated	Earmarked Fund Category	Distribution
Total Cigarette & Tobacco Tax	\$170.4	\$38.5	\$131.9	77.4%		
Cigarette Tax	\$157.6	\$25.7	\$131.9	83.7%		
			\$117.1	74.3%	Medicaid	Medicaid Services
			\$2.3	1.5%	Social Services	State Public Welfare Trust Fund for general welfare purposes
			\$4.7	3.0%	Debt Payments	Debt service for bonds for purpose of acquiring and constructing mental health facilities, remainder to General and Mental Health Fund
			\$2.3	1.5%	Debt Payments	Debt service for bonds issued by State Parks Development Authority, remainder to State Parks Fund
			\$3.5	2.2%	Debt Payments	Debt service for bonds issued by the State Industrial Development Authority, remaining balance credited to the General and Mental Health Fund
			\$2.0	1.3%	Cities & Counties	\$2 million to counties to offset administrative expenses
Other Tobacco Products Tax	\$12.8	\$12.8	\$0.0	0.0%		

Note: Dedicated revenue based on revenues from source 1 and allocations from source 2

Source 1: Alabama Department of Revenue - 2021 Annual Report

<https://revenue.alabama.gov/wp-content/uploads/2021/12/2021-Annual-Report.pdf>

Source 2: Alabama Department of Revenue - 2021 General Summary of State Taxes

<https://online.flippingbook.com/view/269021792/>

Alaska

DEDICATED STATE TOBACCO EXCISE TAX REVENUES

2021

(dollars in millions)

State Excise Tax	Total Revenue	General Revenue	Dedicated Revenue	Percent Dedicated	Earmarked Fund Category	Distribution
Total Cigarette & Tobacco Tax	\$61.5	\$38.0	\$23.2	37.7%		
Cigarette Tax	\$48.4	\$24.9	\$23.2	47.8%		
			\$20.2	41.8%	Capital Projects	School Fund which is used to rehabilitate, construct, and repair the state's school facilities
			\$2.9	6.1%	Tobacco Control	Tobacco Use Education and Cessation Fund which funds the state's tobacco control and prevention program
Other Tobacco Products Tax	\$13.1	\$13.1	\$0.0	0.0%		

Note: An accounting expense & tax stamp deduction of \$389,230 is taken from the cigarette tax general revenue. In addition to excise taxes, collections for the accounting expense and tax stamp deduction include penalties, interest (\$56,964) and license fee collections (\$1,500).

Source: Alaska Department of Revenue Tax Division, 2021 Annual Report

<http://tax.alaska.gov/programs/documentviewer/viewer.aspx?1712r>

Arizona

DEDICATED STATE TOBACCO EXCISE TAX REVENUES

2021

(dollars in millions)

State Excise Tax	Total Revenue	General Revenue	Dedicated Revenue	Percent Dedicated	Earmarked Fund Category	Distribution
Total Cigarette & Tobacco Tax	\$293.8	\$21.7	\$272.1	92.6%		
Cigarette Tax	\$267.2	\$20.4	\$246.9	92.4%		
			\$2.6	1.0%	Other Funds	Corrections Fund
			\$53.7	20.1%	Health Care	Tobacco Tax and Health Care Fund (Prop. 200) for tobacco control and prevention programs (Health Education Account); research on preventing and treating tobacco-related disease and addiction (Health Research Account); health insurance for low-income residents (Medically Needy Account); and into an adjustment account
			\$80.6	30.2%	Medicaid	Tobacco Products Tax Fund (Prop 303) for health insurance coverage for more uninsured residents (Proposition 204 Protection Account); research into tobacco-related diseases (Health Research Fund); health insurance for low-income residents (Medically Needy Account); reimbursement of uncompensated care, primary care services and trauma center costs (Emergency Health Services Account); an adjustment account; and tobacco prevention programs (Health Education Account)
			\$2.7	1.0%	Tobacco Control	Smoke Free Arizona Fund to enforce smoke free air law
			\$107.2	40.1%	Education	Early Childhood Development and Education Fund for specified early childhood education programs
Other Tobacco Products Tax	\$26.6	\$1.3	\$25.3	95.1%		
			\$1.2	4.5%	Other Funds	Corrections Fund
			\$5.2	19.7%	Health Care	Tobacco Tax and Health Care Fund (Prop. 200) for tobacco control and prevention programs (Health Education Account); research on preventing and treating tobacco-related disease and addiction (Health Research Account); health insurance for low-income residents (Medically Needy Account); and into an adjustment account

	\$7.9	29.8%	Medicaid	Tobacco Products Tax Fund (Prop 303) for health insurance coverage for more uninsured residents (Proposition 204 Protection Account); research into tobacco-related diseases (Health Research Fund); health insurance for low-income residents (Medically Needy Account); reimbursement of uncompensated care, primary care services and trauma center costs (Emergency Health Services Account); an adjustment account; and tobacco prevention programs (Health Education Account)
	\$10.9	41.1%	Education	Early Childhood Development and Education Fund for specified early childhood education programs

Note: Revenues do not include \$339,150 in Administrative and Enforcement funds

Note: Revenues for the Tobacco Tax and Health Care Fund (Prop. 200) are categorized as "Health Care" as it is the primary use of funds.

<https://www.azleg.gov/jlbc/ballotprop200.pdf>

Note: Revenues for the Tobacco Products Tax Fund (Prop 303) are categorized as "Medicaid" as it is the primary use of funds.

https://www.azdhs.gov/documents/prevention/tobacco-chronic-disease/tobacco-free-az/AZ_Proposition-303.pdf

Source 1: Arizona Department Of Revenue - Management Information System - Luxury Tax Income Statement

Provided by Howard Cohen, Tobacco Tax Counsel - hcohen@azdor.gov

Arkansas

DEDICATED STATE TOBACCO EXCISE TAX REVENUES

2021

(dollars in millions)

State Excise Tax	Total Revenue	General Revenue	Dedicated Revenue	Percent Dedicated	Earmarked Fund Category	Distribution
Total Cigarette & Tobacco Tax	\$230.9	\$223.9	\$7.0	3.0%		
Cigarette Tax	\$158.1	\$153.3	\$4.8	3.1%		
			\$1.9	1.2%	Social Services	Aging and Adult Services Fund Account of the Department of Human Services Fund to be used to assist the Meals-on-Wheels Program
			\$0.6	0.4%	Research	Breast Cancer Research Fund for the awarding of grants, chairs, and contracts to researchers for research with respect to the cause, cure, treatment, prevention, and earlier detection of breast cancer and for developing leadership in research in Arkansas
			\$2.0	1.3%	Health Care	Breast Cancer Control Fund to be allocated according to the recommendation of the Breast Cancer Control Advisory Board
			\$0.3	0.2%	Education	The University of Arkansas for Medical Sciences
			\$0.1	0.1%	Education	Prostate Cancer Foundation to fund day-to-day operations such as increasing prostate cancer awareness and education services
Other Tobacco Products Tax	\$72.8	\$70.6	\$2.1	3.0%		
			\$0.3	0.4%	Social Services	Aging and Adult Services Fund Account of the Department of Human Services Fund to be used to assist the Meals-on-Wheels Program
			\$0.4	0.5%	Research	Breast Cancer Research Fund
			\$1.3	1.8%	Health Care	Breast Cancer Control Fund to be allocated according to the recommendation of the Breast Cancer Control Advisory Board
			\$0.2	0.2%	Education	The University of Arkansas for Medical Sciences
			\$0.1	0.1%	Education	Prostate Cancer Foundation to fund day-to-day operations such as increasing prostate cancer awareness and education services

Note: General Revenues are deposited in one fund. Distribution net of a 3% fee is made to multiple agencies at month end. Special revenues are deposited in the agencies' funds. 2% of the 3% fee goes to the State Central Services Fund. 1% of the 3% fee goes to the Constitutional Officer's Fund.

Source: Prepared by Andrew Smith, Manager - Misc Tax, Office of Excise Tax Administration, Email: Andrew.Smith@dfa.arkansas.gov

Prepared by John Dunham and Associates
May 2022

Commissioned by National Association of Tobacco Outlets
<http://www.natocentral.org/fda/state-msa-infographics>

California

DEDICATED STATE TOBACCO EXCISE TAX REVENUES

2021

(dollars in millions)

State Excise Tax	Total Revenue	General Revenue	Dedicated Revenue	Percent Dedicated	Earmarked Fund Category	Distribution
Total Cigarette & Tobacco Tax	\$1,961.7	\$59.8	\$1,901.9	97.0%		
Cigarette Tax	\$1,659.3	\$59.8	\$1,599.5	96.4%		
			\$137.4	8.3%	Medicaid	Special Fund 1: 25 cents of the \$2.87 per pack State Excise Tax is dedicated to the Special Fund 1, used for the following purposes: tobacco-related health education programs and disease research; medical and hospital care and treatment of patients who cannot afford those services and for whom payment will not be made by any private coverage or federal program; programs for fire prevention; environmental conservation; protection, restoration, enhancement and maintenance of fish, water fowl and wildlife habitat areas; and enhancement of state and local parks and recreation
			\$288.2	17.4%	Social Services	Special Fund 2: 50 cents of the \$2.87 per pack State Excise Tax is dedicated to the Special Fund 2, used for programs that encourage proper childhood development, including the development of professional and parental education and training, informed selection of childcare, development and education of childcare providers, and research into the best practices and standards for all programs and services relating to early childhood development
			\$1,162.1	70.0%	Health Care	Special Fund 3: California Healthcare, Research and Prevention Act of 2016
			\$11.9	0.7%	Research	Breast Cancer Research Fund: Two cents of the \$2.87 per pack State Excise Tax goes into the Breast Cancer Research Fund for breast cancer research, detection services, and education
Other Tobacco Products Tax	\$302.4	\$0.0	\$302.4	100.0%		

\$75.0	24.8%	Medicaid	Special Fund 1: tobacco-related health education programs and disease research; medical and hospital care and treatment of patients who cannot afford those services and for whom payment will not be made by any private coverage or federal program; programs for fire prevention; environmental conservation; protection, restoration, enhancement and maintenance of fish, water fowl and wildlife habitat areas; and enhancement of state and local parks and recreation
\$45.2	14.9%	Social Services	Special Fund 2: used for programs that encourage proper childhood development, including the development of professional and parental education and training, informed selection of childcare, development and education of childcare providers, and research into the best practices and standards for all programs and services relating to early childhood development
\$182.2	60.3%	Health Care	Special Fund 3: California Healthcare, Research and Prevention Act of 2016

Note: Dedicated revenues based on Cigarette and Tobacco Revenue from Source 1 and Tobacco Tax Distributions for 2020-21 Actual from Source 2.

Note: Revenues for the Special Fund 1 ("Cigarette and Tobacco Products Surtax Fund") are categorized as "Medicaid" as it is the primary use of funds.

<https://tobacco.ucsf.edu/sites/g/files/tksr4661/f/u9/Prop99ballot.pdf>

Note: Revenues for the Special Fund 3: California Healthcare, Research and Prevention Act of 2016 are categorized as "Health Care" as it is the primary use of funds.

<https://www.dhcs.ca.gov/provgovpart/Prop-56/Pages/default.aspx>

Source 1: Cigarette and Tobacco Revenue (Table 30A), CA Department of Tax and Fee Administration

<https://www.cdtfa.ca.gov/dataportal/dataset.htm?url=CiqTaxSurTaxRev>

Source 2: California Governor's Budget Summary - 2022-23 - Revenue Estimates

<https://www.ebudget.ca.gov/2022-23/pdf/BudgetSummary/RevenueEstimates.pdf>

Colorado

DEDICATED STATE TOBACCO EXCISE TAX REVENUES

2021

(dollars in millions)

State Excise Tax	Total Revenue	General Revenue	Dedicated Revenue	Percent Dedicated	Earmarked Fund Category	Distribution
Total Cigarette & Tobacco Tax	\$227.6	\$54.0	\$173.6	76.3%		
Cigarette Tax	\$176.5	\$30.4	\$146.1	82.8%		
			\$37.7	21.4%	Education	Proposition EE Net Collections to be used for expanded preschool programs, as well as K-12 education, rural schools, affordable housing, eviction assistance, tobacco education, health care, and general state spending
			\$8.0	4.5%	Cities & Counties	City/County Share Collections: to compensate proportionately for tax revenue reductions attributable to lower cigarette and tobacco sales resulting from the implementation of the tax imposed pursuant to section 21 of article X of the state constitution
			\$100.5	56.9%	Health Care	Health-related Programs Collections: 50% to provide immunizations performed by county or district public health agencies in areas that were served by county public health nursing services prior to July 1, 2008, and 50% to the pediatric specialty hospital fund, for augmenting hospital reimbursement rates for regional pediatric trauma centers
Other Tobacco Products Tax	\$51.1	\$23.6	\$27.4	53.7%		
			\$3.1	6.1%	Education	Proposition EE Net Collections to be used for expanded preschool programs, as well as K-12 education, rural schools, affordable housing, eviction assistance, tobacco education, health care, and general state spending
			\$24.3	47.7%	Health Care	Health-related Programs Collections: 50% to provide immunizations performed by county or district public health agencies in areas that were served by county public health nursing services prior to July 1, 2008, and 50% to the pediatric specialty hospital fund, for augmenting hospital reimbursement rates for regional pediatric trauma centers

Note: Collections reported are not limited to amounts from current year filings. Fiscal year data includes collections across multiple tax years due to amended, late, and/or corrected filings.

Note: Revenues for Proposition EE are categorized as "Education" as it is the primary use of funds.

https://leg.colorado.gov/sites/default/files/initiative%2520referendum_prop%20ee%20final%20lc%20packet.pdf

Source: State of Colorado - Colorado Department of Revenue, Annual Report - 2021
https://cdor.colorado.gov/sites/revenue/files/documents/Annual_Report_2021.pdf

Connecticut

DEDICATED STATE TOBACCO EXCISE TAX REVENUES

2021

(dollars in millions)

State Excise Tax	Total Revenue	General Revenue	Dedicated Revenue	Percent Dedicated	Earmarked Fund Category	Distribution
Total Cigarette & Tobacco Tax	\$346.6	\$346.6	\$0.0	0.0%		
Cigarette Tax	\$324.1	\$324.1	\$0.0	0.0%		
Other Tobacco Products Tax	\$22.6	\$22.6	\$0.0	0.0%		

Source: State of Connecticut - Department of Revenue Services - Annual Report - Fiscal Year 2020-2021

<https://portal.ct.gov/-/media/DRS/Research/annualreport/DRS-FY21-Annual-Report.pdf>

Delaware

DEDICATED STATE TOBACCO EXCISE TAX REVENUES

2021

(dollars in millions)

State Excise Tax	Total Revenue	General Revenue	Dedicated Revenue	Percent Dedicated	Earmarked Fund Category	Distribution
Total Cigarette & Tobacco Tax	\$115.7	\$115.7	\$0.0	0.0%		
Cigarette Tax	\$108.0	\$108.0	\$0.0	0.0%		
Other Tobacco Products Tax	\$7.7	\$7.7	\$0.0	0.0%		

Note: Individual product revenue based on source 1 and individual percent splits from source 2

Source 1: Delaware Department of Finance - Delaware Fiscal Notebook 2021 Edition

https://financefiles.delaware.gov/Fiscal_Notebook/2021/2021-Fiscal-Notebook.pdf

Source 2: Orzechowski and Walker, The Tax Burden on Tobacco, 2021, Vol. 56. (Richmond, VA)

District of Columbia

DEDICATED STATE TOBACCO EXCISE TAX REVENUES

2021

(dollars in millions)

State Excise Tax	Total Revenue	General Revenue	Dedicated Revenue	Percent Dedicated	Earmarked Fund Category	Distribution
Total Cigarette & Tobacco Tax	\$22.2	\$22.2	\$0.0	0.0%		
Cigarette Tax	\$18.2	\$18.2	\$0.0	0.0%		
Other Tobacco Products Tax	\$4.0	\$4.0	\$0.0	0.0%		

Note: Total revenues based on source 1 and individual product revenues based on source 2.

Source 1: District of Columbia - Office of the Chief Financial Officer - Annual Comprehensive Financial Report

https://cfo.dc.gov/sites/default/files/dc/sites/ocfo/publication/attachments/FY%202021%20DC%20ACFR_Compressed.pdf

Source 2: Orzechowski and Walker, The Tax Burden on Tobacco, 2021, Vol. 56. (Richmond, VA)

Florida

DEDICATED STATE TOBACCO EXCISE TAX REVENUES

2021

(dollars in millions)

State Excise Tax	Total Revenue	General Revenue	Dedicated Revenue	Percent Dedicated	Earmarked Fund Category	Distribution
Total Cigarette & Tobacco Tax	\$1,094.8	\$173.6	\$921.1	84.1%		
Cigarette Tax	\$242.1	\$132.1	\$110.0	45.4%		
			\$6.4	2.6%	Cities & Counties	County revenue sharing
			\$64.7	26.7%	Health Care	Public Medical Assistance Trust Fund for indigent health care services
			\$15.5	6.4%	Capital Projects	Board of Directors of the H. Lee Moffitt Cancer Center and Research Institute (began 2004-05) for the purpose of constructing, furnishing, and equipping a cancer research facility at the University of South Florida
			\$2.2	0.9%	Other Funds	ABT Transfer
			\$2.1	0.9%	Research	Biomedical Research Trust Fund
			\$19.1	7.9%	General Fund	General revenue service charge
Other Tobacco Products Tax	\$41.6	\$41.6	\$0.0	0.0%		
Cigarette Surcharge	\$723.3	\$0.0	\$723.3	100.0%		
			\$665.4	92.0%	Health Care	Health Care Trust Fund for the operation of the Agency for Health Care Administration (Distributions from Cigarette & Other Tobacco Products Surcharge)
			\$57.9	8.0%	General Fund	General revenue service charge (Distributions from Cigarette & Other Tobacco Products Surcharge)
Other Tobacco Products Surcharge	\$87.9	\$0.0	\$87.9	100.0%		
			\$80.8	92.0%	Health Care	Health Care Trust Fund for the operation of the Agency for Health Care Administration (2021 - Accounted for in Distributions from Cigarette & Other Tobacco Products Surcharge)
			\$7.0	8.0%	General Fund	General revenue service charge (2021 - Accounted for in Distributions from Cigarette & Other Tobacco Products Surcharge)

Note: Distributions from Cigarette and Other Tobacco Products Surcharge combined (not separated into cigarette / other tobacco products)

Source: 2021 Florida Tax Handbook Including Fiscal Impact of Potential Changes

<http://edr.state.fl.us/content/revenues/reports/tax-handbook/taxhandbook2021.pdf>

2021

(dollars in millions)

State Excise Tax	Total Revenue	General Revenue	Dedicated Revenue	Percent Dedicated	Earmarked Fund Category	Distribution
Total Cigarette & Tobacco Tax	\$242.9	\$242.9	\$0.0	0.0%		
Cigarette Tax	\$161.8	\$161.8	\$0.0	0.0%		
Other Tobacco Products Tax	\$81.1	\$81.1	\$0.0	0.0%		

Note: Revenues for cigarette tax and other tobacco products are based on total revenue from source 1 and amounts split between products from source 2.

Source 1: The Governor's Budget Report; Fiscal Year 2022 (for 2021 reported data)

<https://opb.georgia.gov/budget-information/budget-documents/governors-budget-reports>

Source 2: Orzechowski and Walker, The Tax Burden on Tobacco, 2021, Vol. 56. (Richmond, VA)

Hawaii

DEDICATED STATE TOBACCO EXCISE TAX REVENUES

2021

(dollars in millions)

State Excise Tax	Total Revenue	General Revenue	Dedicated Revenue	Percent Dedicated	Earmarked Fund Category	Distribution
Total Cigarette & Tobacco Tax	\$108.2	\$72.5	\$35.7	33.0%		
Cigarette Tax	\$98.1	\$62.4	\$35.7	36.4%		
			\$1.6	1.7%	Tobacco Control	Cigarette Stamp Administrative and Enforcement Funds
			\$12.1	12.3%	Research	Cancer Research Special Fund for research and operating expenses and for capital expenditures
			\$6.8	6.9%	Other Funds	Trauma System Special Fund to record information in a central location which will enable policymakers to assess availability and effectiveness of trauma care
			\$7.6	7.7%	Health Care	Emergency Medical Services Special Fund for the purpose of emergency medical services training, communications, vehicle and equipment grants, and other programs, furthering the goals of highway safety and emergency response providing medical services at motor vehicle accidents
			\$7.6	7.7%	Health Care	Community Health Centers Fund
Other Tobacco Products Tax	\$8.3	\$8.3	\$0.0	0.0%		
Cigar Tax	\$1.6	\$1.6	\$0.0	0.0%		
Little Cigar Tax	\$0.1	\$0.1	\$0.0	0.0%		

Note: Dedicated revenue based on Net Tax Collections from Source 1 and details on distributions of the revenues are given in section 245-15, HRS. Revenues do not include License Fees, Retail Permits or Unallocated Net Collections.

Source 1: State of Hawaii - Department of Taxation - Cigarette & Tobacco Tax Collections and Allocations Fiscal Year Ending June 30, 2021

https://tax.hawaii.gov/stats/a5_3txcolrpt/

Source 2: Hawaii Legislature - Chapter 245 Cigarette and Tobacco Tax Law

https://files.hawaii.gov/tax/legal/hrs/hrs_245.pdf

Idaho

DEDICATED STATE TOBACCO EXCISE TAX REVENUES

2021

(dollars in millions)

State Excise Tax	Total Revenue	General Revenue	Dedicated Revenue	Percent Dedicated	Earmarked Fund Category	Distribution
Total Cigarette & Tobacco Tax	\$48.7	\$22.8	\$25.4	52.1%		
Cigarette Tax	\$33.9	\$8.8	\$23.4	69.0%		
			\$5.0	14.8%	Capital Projects	Base Permanent Building Fund budget includes construction and maintenance costs for state buildings, including those at the universities and community colleges
			\$0.3	0.9%	Research	Cancer Control Fund for the purpose of contracting for and obtaining the services to promote cancer control through research, education, screening, and treatment
			\$0.1	0.4%	Other Funds	Central Tumor Registry Fund to contract for and obtain the services of a continuous registry of all tumor patients in Idaho
			\$3.3	9.8%	Substance Control	Public School Income Fund to provide substance abuse programs in the state public schools
			\$3.3	9.8%	Social Services	Department of Juvenile Corrections for county juvenile probation services
			\$4.7	13.9%	Debt Payments	GARVEE Debt Service Fund
			\$5.0	14.8%	Capital Projects	Aquifer Fund
			\$1.6	4.8%	Capital Projects	Transportation Expansion & Congestion Mitigation Fund
Other Tobacco Products Tax	\$14.9	\$14.0	\$2.0	13.5%		
			\$1.0	6.7%	Substance Control	Public School Income Fund to provide substance abuse prevention programs in the state public schools
			\$1.0	6.7%	Social Services	Department of Juvenile Corrections for county juvenile probation services

Note: Gross Revenues, before refunds

2021 Source: Idaho State Tax Commission 2021 Annual Report

https://tax.idaho.gov/reports/EPB00033_01-12-2022.pdf

2021

(dollars in millions)

State Excise Tax	Total Revenue	General Revenue	Dedicated Revenue	Percent Dedicated	Earmarked Fund Category	Distribution
Total Cigarette & Tobacco Tax	\$917.0	\$217.9	\$698.3	76.1%		
Cigarette Tax	\$855.2	\$217.9	\$636.5	74.4%		
			\$286.7	33.5%	Capital Projects	Capital Projects Fund Receipt
			\$286.7	33.5%	Health Care	Healthcare Provider Relief Fund to provide monies for the purpose of making reimbursements to providers of goods or services under certain medical assistance programs
			\$63.1	7.4%	Education	Common School Fund
Other Tobacco Products Tax	\$61.9	\$0.0	\$61.9	100.0%		
			\$30.9	50.0%	Social Services	Long Term Care Provider
			\$30.9	50.0%	Health Care	Healthcare Provider Relief Fund

Source: Illinois State Comptroller - Financial Data by Revenue Source

<https://illinoiscomptroller.gov/financial-data/state-revenues/by-revenue-source/>

Indiana

DEDICATED STATE TOBACCO EXCISE TAX REVENUES

2021

(dollars in millions)

State Excise Tax	Total Revenue	General Revenue	Dedicated Revenue	Percent Dedicated	Earmarked Fund Category	Distribution
Total Cigarette & Tobacco Tax	\$368.7	\$214.7	\$154.0	41.8%		
Cigarette Tax	\$329.8	\$185.5	\$144.3	43.8%		
			\$13.9	4.2%	Cities & Counties	Cigarette Tax Fund for payments to local units of government which are deposited in the General Fund and Capital Improvements Fund appropriated for transportation; for soil conservation and lake and river enhancement
			\$2.0	0.6%	Capital Projects	Mental Health Centers Fund within the State Division of Mental Health and Addiction for constructing, remodeling, equipping, or operating community mental health centers
			\$89.2	27.1%	Social Services	Indiana Check Up Plan Trust Fund
			\$13.2	4.0%	Social Services	State Retiree Fund
			\$8.1	2.5%	Medicaid	Medicaid Provider Reimbursements under the General Fund
			\$17.9	5.4%	Cities & Counties	Pension Relief Fund for payments to cities, counties, towns, and townships for police officers and firefighters retirement systems
Other Tobacco Products Tax	\$38.9	\$29.2	\$9.7	25.0%		
			\$9.7	25.0%	Social Services	Other tobacco products payments for AHCDF (Affordable Housing and Community Development Fund)

Note: Dedicated revenues estimated based on total cigarette and other tobacco products tax revenue from source 1, product splits from the Tax Burden on Tobacco, 2021, and the 2021 Indiana Code

Source 1: State of Indiana - State Budget Agency - December 2021 Revenue Forecast

<https://www.in.gov/sba/files/3.-Revenue-Forecasting-Methodology-12-16-2021.pdf>

Source 2: Orzechowski and Walker, The Tax Burden on Tobacco, 2021, Vol. 56. (Richmond, VA)

Source 3: 2021 Indiana Code, 6-7-1-28.1 Taxes, Registration Fees, Fines and Penalties Collected; Disposition, 6-7-2-18. Deposit of Revenues

<https://law.justia.com/codes/indiana/2021/title-6/article-7/chapter-1/section-6-7-1-28-1/>

<https://law.justia.com/codes/indiana/2021/title-6/article-7/chapter-2/section-6-7-2-17/>

2021

(dollars in millions)

State Excise Tax	Total Revenue	General Revenue	Dedicated Revenue	Percent Dedicated	Earmarked Fund Category	Distribution
Total Cigarette & Tobacco Tax	\$200.5	\$0.0	\$200.5	100.0%		
Cigarette Tax	\$172.3	\$0.0	\$172.3	100.0%		
			\$172.3	100.0%	Health Care	Health Care Trust Fund to be used only for purposes related to health care, substance abuse treatment and prevention, and tobacco use prevention, cessation, and control
Other Tobacco Products Tax	\$28.2	\$0.0	\$28.2	100.0%		
			\$28.2	100.0%	Health Care	Health Care Trust Fund to be used only for purposes related to health care, substance abuse treatment and prevention, and tobacco use prevention, cessation, and control

Note: Beginning FY 2014, all revenue from cigarettes and tobacco are deposited into the Health Care Trust Fund.

Source: Iowa Department of Revenue - Annual Report Fiscal Year 2021

<https://tax.iowa.gov/sites/default/files/2021-12/IDR%20Annual%20Report%20FY2021.pdf>

Kansas

DEDICATED STATE TOBACCO EXCISE TAX REVENUES

2021

(dollars in millions)

State Excise Tax	Total Revenue	General Revenue	Dedicated Revenue	Percent Dedicated	Earmarked Fund Category	Distribution
Total Cigarette & Tobacco Tax	\$126.0	\$126.0	\$0.0	0.0%		
Cigarette Tax	\$113.5	\$113.5	\$0.0	0.0%		
E-Cigarette Tax	\$2.6	\$2.6	\$0.0	0.0%		
Other Tobacco Products Tax	\$9.9	\$9.9	\$0.0	0.0%		

Note: Revenues do not include refunds

Source: State of Kansas Department of Revenue Annual Report: FY2021

<https://www.ksrevenue.gov/pdf/ar21complete.pdf>

Kentucky

DEDICATED STATE TOBACCO EXCISE TAX REVENUES

2021

(dollars in millions)

State Excise Tax	Total Revenue	General Revenue	Dedicated Revenue	Percent Dedicated	Earmarked Fund Category	Distribution
Total Cigarette & Tobacco Tax	\$391.1	\$385.5	\$5.6	1.4%		
Cigarette Tax	\$349.9	\$344.4	\$5.6	1.6%		
			\$3.6	1.0%	Research	Cancer Research Fund (divided equally and matched by the University of Kentucky and the University of Louisville)
			\$1.7	0.5%	Research	Tobacco Research Trust Fund for the University of Kentucky's Tobacco Research and Development Center
			\$0.2	0.0%	Tobacco Control	Teen tobacco enforcement
			\$0.2	0.0%	Tobacco Control	Teen tobacco prevention education
Vapor Product Tax	\$17.6	\$17.6	\$0.0	0.0%		
Other Tobacco Products Tax	\$23.6	\$23.6	\$0.0	0.0%		

Source: Kentucky Finance and Administration Cabinet, Office of the Controller - Supplementary Information from the Kentucky Comprehensive Annual Financial Report, FYE June 30, 2021

<https://finance.ky.gov/office-of-the-controller/office-of-statewide-accounting-services/financial-reporting-branch/ACFR/2021%20Supplemental%20Final2.pdf>

Louisiana

DEDICATED STATE TOBACCO EXCISE TAX REVENUES

2021

(dollars in millions)

State Excise Tax	Total Revenue	General Revenue	Dedicated Revenue	Percent Dedicated	Earmarked Fund Category	Distribution
Total Cigarette & Tobacco Tax	\$282.8	\$255.6	\$27.3	9.6%		
Cigarette Tax	\$234.2	\$207.0	\$27.3	11.6%		
			\$26.6	11.3%	Health Care	Tobacco Tax Healthcare Fund for (subject to appropriation by the legislature) funding prevention mass media programs and evidence-based tobacco control programs within the public hospital system and the public school system and community development programs directed at cessation among children and pregnant women; funding for the Louisiana Cancer Research Center; funding for the Cancer Center of Louisiana State University Health Sciences Center; Office of Addictive Disorders in the state Department of Health and Hospitals and the Southern University Agricultural Research and Extension Center; Drug Abuse Resistance Programs; and the Office of State Police in the Department of Public Safety and Corrections
			\$0.1	0.1%	Medicaid	Tobacco Tax Medicaid Match Fund
			\$0.6	0.2%	Tobacco Control	Tobacco Regulation Enforcement Fund to be used solely by the Office of Alcohol and Tobacco Control for tobacco regulation enforcement
Other Tobacco Products Tax	\$48.6	\$48.6	\$0.0	0.0%		

Note: Returns and discounts are taken into account while calculating cigarette tax stamps revenue. Net Cigarette Tax includes the cigarette tax reported on the tobacco return, which is not stated separately here, in addition to the stamp sales. Tax Due on Cigars/Other Tobacco gross, not net (not taking into consideration returns & discounts)

Source: Louisiana Department of Revenue Annual Tax Collection Report - FY 2020-2021

[https://revenue.louisiana.gov/Publications/LDR_Annual_Report%20\(2020-2021\).pdf](https://revenue.louisiana.gov/Publications/LDR_Annual_Report%20(2020-2021).pdf)

Maine

DEDICATED STATE TOBACCO EXCISE TAX REVENUES

2021

(dollars in millions)

State Excise Tax	Total Revenue	General Revenue	Dedicated Revenue	Percent Dedicated	Earmarked Fund Category	Distribution
Total Cigarette & Tobacco Tax	\$146.8	\$146.8	\$0.0	0.0%		
Tobacco - All Types	\$146.8	\$146.8	\$0.0	0.0%		

Note: Cigarette & Tobacco Tax, Actual amount. Budget amount = \$142,690,000; breakdown between products not listed

Source: Maine Dept of Admin & Financial Services, Revenues – June 2021

<https://www.maine.gov/osc/sites/maine.gov/osc/files/inline-files/2021-06-Combo.pdf>

Maryland

DEDICATED STATE TOBACCO EXCISE TAX REVENUES

2021

(dollars in millions)

State Excise Tax	Total Revenue	General Revenue	Dedicated Revenue	Percent Dedicated	Earmarked Fund Category	Distribution
Total Cigarette & Tobacco Tax	\$369.5	\$369.5	\$0.0	0.0%		
Cigarette Tax	\$322.2	\$322.2	\$0.0	0.0%		
Other Tobacco Products Tax	\$47.3	\$47.3	\$0.0	0.0%		

Note: Numbers exclude the Tobacco Floor Tax (\$18,670,729) & Miscellaneous Tobacco Tax (\$33,874)

Source: Comptroller of Maryland - Alcohol & Tobacco Tax Annual Report Fiscal Year 2021

<https://www.marylandtaxes.gov/reports/static-files/revenue/alcoholtobacco/annual/AnnualReportFY2021.pdf>

Massachusetts

DEDICATED STATE TOBACCO EXCISE TAX REVENUES

2021

(dollars in millions)

State Excise Tax	Total Revenue	General Revenue	Dedicated Revenue	Percent Dedicated	Earmarked Fund Category	Distribution
Total Cigarette & Tobacco Tax	\$411.5	\$325.4	\$86.1	20.9%		
Cigarette Tax	\$398.2	\$316.1	\$82.1	20.6%	Medicaid	Commonwealth Care Trust Fund: used to pay for subsidized health insurance and Medicaid rate increases
Vapor Tax	\$13.3	\$9.3	\$4.0	30.0%	Social Services	Community Behavioral Health Promotion and Prevention Trust Fund

Note: Cigarette Tax includes income tax penalties assessed under Section 2 of Chapter 111M of the Massachusetts General Laws (totaling \$43,662,416) and cigarette excise revenue assessed in accordance with Sections 12 and 70 of Chapter 302 of the Acts of 2008 (totaling \$82,140,670) credited to the Commonwealth Care Trust Fund (CCTF). Fiscal year 2021 tax revenues credited to the CCTF totaled \$125,803,086.

Source 1: Commonwealth of Massachusetts "Determination of Whether Net State Tax Revenues Exceeded Allowable State Tax Revenues" For the period July 1, 2020 through June 30, 2021
<https://www.mass.gov/doc/determination-of-whether-net-state-tax-revenues-exceeded-allowable-state-tax-revenues-fy21/download>

Source 2: Commonwealth of Massachusetts - Department of Revenue - Monthly Report of Collections and Refunds June 2021
<https://www.mass.gov/lists/blue-book-reports-department-of-revenue#fy2021->

Michigan

DEDICATED STATE TOBACCO EXCISE TAX REVENUES

2021

(dollars in millions)

State Excise Tax	Total Revenue	General Revenue	Dedicated Revenue	Percent Dedicated	Earmarked Fund Category	Distribution
Total Cigarette & Tobacco Tax	\$890.1	\$176.8	\$713.4	80.1%		
Cigarette Tax	\$788.7	\$151.4	\$637.2	80.8%		
			\$326.5	41.4%	Education	School Aid Fund to support K-12 education
			\$250.0	31.7%	Medicaid	Medicaid Benefit Trust Fund to finance a shortfall in the Medicaid program or to offset any decline in revenue caused by federal Medicaid policy changes
			\$29.2	3.7%	Health Care	Healthy Michigan Fund for health care programs, such as pregnancy prevention, smoking prevention, diabetes, immunizations, cancer prevention and control, and maternal outpatient medical services, among others
			\$18.9	2.4%	Health Care	Health and Safety Fund for health-related programs at the state and county level; indigent volume adjusters within the Medicaid program; retirement of Wayne County deficit reduction bond; and for city courts operations, jail facilities, and juvenile facilities
			\$4.7	0.6%	Health Care	Wayne County Indigent Health Care
			\$3.9	0.5%	Capital Projects	Beginning October 1, 2015, from the portion of cigarette tax revenue accruing to the General Fund, \$3.0 million is earmarked to provide for restoration, renewal, and maintenance of the State Capitol building. The amount is to be adjusted for inflation in subsequent years
			\$3.9	0.5%	Tobacco Control	Appropriations of tax revenue may be made to the Department of Treasury, the Attorney General, and the Department of State Police for enforcement and administration of tobacco taxes
Other Tobacco Products Tax	\$101.5	\$25.4	\$76.1	75.0%		
			\$76.1	75.0%	Medicaid	Medicaid Benefit Trust Fund to finance a shortfall in the Medicaid program or to offset any decline in revenue caused by federal Medicaid policy changes

Notes: Dedicated Revenues based on Total Revenues from Source 1 and Estimated Distributions from Source 2. Due to uncertain appropriations to state agencies and the capitol historic site fund, 0.5 percent of cigarette revenues are used to estimate the amount dedicated to each fund.

Source 1: State of Michigan Annual Comprehensive Financial Report FY21

<https://www.michigan.gov/budget/-/media/Project/Websites/budget/Fiscal/Spending-and-Revenue-Reports/CAFR/Annual-Comprehensive-Financial-Report-FY2021.pdf?rev=a7f920373c604fdcbba2790027cdeb95&hash=45AF9A697FB6E2ACB387918681832947>

Source 2: State of Michigan House Fiscal Agency - Revenue - State Source and Distribution August 2021

https://www.house.mi.gov/hfa/PDF/RevenueForecast/Source_and_Distribution_Aug2021.pdf

Prepared by John Dunham and Associates
May 2022

Commissioned by National Association of Tobacco Outlets
<http://www.natocentral.org/fda/state-msa-infographics>

Minnesota

DEDICATED STATE TOBACCO EXCISE TAX REVENUES

2021

(dollars in millions)

State Excise Tax	Total Revenue	General Revenue	Dedicated Revenue	Percent Dedicated	Earmarked Fund Category	Distribution
Total Cigarette & Tobacco Tax	\$632.2	\$606.0	\$26.2	4.1%		
Cigarette Tax	\$500.6	\$474.4	\$26.2	5.2%		
			\$22.3	4.4%	Education	Academic Health Center special revenue fund appropriated to the Board of Regents at the University of Minnesota for Academic Health Center funding at the University of Minnesota
			\$3.9	0.8%	Research	Medical education and research costs account appropriated to the commissioner of health
Other Tobacco Products Tax	\$131.6	\$131.6	\$0.0	0.0%		

Note: Total revenues based on Source 1 and dedicated revenue allocations based on Source 2. Special revenue funds as defined in Source 3.

Source 1: Supplemental to 2020 Minnesota Tax Handbook

<https://www.revenue.state.mn.us/sites/default/files/2022-01/Supplement%20to%202020%20MN%20Tax%20Handbook.pdf>

Source 2: Minnesota Tax Handbook - A Profile of State and Local Taxes in Minnesota 2020 Edition

<https://www.revenue.state.mn.us/sites/default/files/2021-02/2020%20Tax%20Handbook%20-%20online.pdf>

Source 3: Office of the Revisor of Statutes, 2021 Minnesota Statutes - Section 297F.10

Mississippi

DEDICATED STATE TOBACCO EXCISE TAX REVENUES

2021

(dollars in millions)

State Excise Tax	Total Revenue	General Revenue	Dedicated Revenue	Percent Dedicated	Earmarked Fund Category	Distribution
Total Cigarette & Tobacco Tax	\$145.7	\$145.7	\$0.0	0.0%		
Tobacco - All Types	\$145.7	\$145.7	\$0.0	0.0%		

Note: Mississippi reports on the collection of total tobacco tax. Data not available for cigarettes and OTP individually.

Source: Mississippi Joint Legislative Budget Committee, FY 2022 Revenue Collections for July

http://www.lbo.ms.gov/pdfs/fy22_revprt_july_2021.pdf

Missouri

DEDICATED STATE TOBACCO EXCISE TAX REVENUES

2021

(dollars in millions)

State Excise Tax	Total Revenue	General Revenue	Dedicated Revenue	Percent Dedicated	Earmarked Fund Category	Distribution
Total Cigarette & Tobacco Tax	\$103.7	\$0.0	\$103.7	100.0%		
Cigarette Tax	\$72.2	\$0.0	\$72.2	100.0%		
			\$38.2	52.9%	Education	State School Money Fund
			\$17.0	23.5%	Education	Fair Share Fund to be distributed to school districts based on average daily attendance
			\$17.0	23.5%	Health Care	Health Initiatives Fund
St. Louis County Cigarette Tax	\$2.5	\$0.0	\$2.5	99.0%		
			\$2.5	99.0%	Cities & Counties	St. Louis County and municipalities within the county
Jackson County Cigarette Tax	\$1.8	\$0.0	\$1.8	99.0%		
			\$1.8	99.0%	Cities & Counties	Jackson County
Other Tobacco Products Tax	\$27.2	\$0.0	\$27.2	100.0%		
		\$0.0	\$27.2	100.0%	Health Care	Health Initiatives Fund

Source: Missouri Department of Revenue Financial and Statistical Report - Fiscal Year 2021

<https://dor.mo.gov/revenue-annual-financial-report/documents/FY21FinancialAndStatisticalReport.pdf>

Montana

DEDICATED STATE TOBACCO EXCISE TAX REVENUES

2021

(dollars in millions)

State Excise Tax	Total Revenue	General Revenue	Dedicated Revenue	Percent Dedicated	Earmarked Fund Category	Distribution
Total Cigarette & Tobacco Tax	\$73.7	\$32.2	\$41.5	56.4%		
Cigarette Tax	\$61.7	\$26.5	\$35.2	57.0%		
			\$3.7	6.0%	Social Services	Tribal Distributions
			\$25.3	41.0%	Medicaid	DPHHS-Health and Medicaid Initiatives intended to provide revenue for an increase in enrollment in the state children's health insurance program; a new need-based prescription drug program; increase Medicaid services and Medicaid provider rates and fund new tax credits or programs to assist small businesses in providing health insurance for their employees
			\$1.2	2.0%	Debt Payments	Long Range Building Program for payment on general obligation bonds for construction and maintenance of state buildings
			\$4.9	8.0%	Social Services	Subsidizes cost of care at State Veteran's Home
Other Tobacco Products Tax	\$11.9	\$5.6	\$6.3	53.0%		
			\$5.6	47.0%	Medicaid	DPHHS-Health and Medicaid Initiatives intended to provide revenue for an increase in enrollment in the state children's health insurance program; a new need-based prescription drug program; increase Medicaid services and Medicaid provider rates and fund new tax credits or programs to assist small businesses in providing health insurance for their employees
			\$0.7	6.0%	Social Services	Tribal Distributions

Note: Dedicated revenue estimates based on revenues from Source 1 and percent allocated in 2020 from Source 2

Source: Department of Revenue Monthly Collections Report, Fiscal Year 2022 Collections (Cash Basis) Through FYE
<https://mtrevenue.gov/?mdocs-file=56932>

Source 2: Montana Legislative Fiscal Division - Consumption Taxes
<https://leg.mt.gov/content/Publications/fiscal/FR-2023/Volume-2/Consumption-Taxes.pdf>

Nebraska

DEDICATED STATE TOBACCO EXCISE TAX REVENUES

2020

(dollars in millions)

State Excise Tax	Total Revenue	General Revenue	Dedicated Revenue	Percent Dedicated	Earmarked Fund Category	Distribution
Total Cigarette & Tobacco Tax	\$57.9	\$33.2	\$24.7	42.7%		
Cigarette Tax	\$48.4	\$33.2	\$15.2	31.5%		
			\$4.7	9.8%	Capital Projects	Building Renewal Allocation Fund for capital projects of the state government, including the state university system
			\$2.0	4.2%	Research	Department of Health and Human Services Finance and Support Cash Fund for the University of Nebraska Eppley Institute for Research in Cancer and Allied Diseases, including grants and contracts for research of cancer and smoking diseases
			\$0.7	1.4%	Capital Projects	Nebraska Outdoor Recreation Development Cash Fund for the development, operation, and maintenance of the state park system
			\$1.3	2.6%	Health Care	Nebraska Health Care Cash Fund
			\$3.8	7.9%	Capital Projects	Public Safety Communication System Cash Fund
			\$2.7	5.6%	Other Funds	Miscellaneous Funds
Other Tobacco Products Tax	\$9.5	\$0.0	\$9.5	100.0%		
			\$9.5	100.0%	Tobacco Control	Tobacco Products Administration Cash Fund

Note: Most recent revenue data is for 2020. Dedicated revenues based on total revenue from source 1 and distributions from source 2.

Source 1: Nebraska Department of Revenue - Tax Research - Monthly Cigarette and Tobacco Tax Summary

https://revenue.nebraska.gov/sites/revenue.nebraska.gov/files/doc/research/misc_taxes/MS_C_2_Monthly_Cig_Tob_2020.xls

Source 2: Nebraska Department of Revenue - Tax Research - Revenue Sources

https://revenue.nebraska.gov/sites/revenue.nebraska.gov/files/doc/research/Revenue_Sources_2021.pdf

Nevada

DEDICATED STATE TOBACCO EXCISE TAX REVENUES

2021

(dollars in millions)

State Excise Tax	Total Revenue	General Revenue	Dedicated Revenue	Percent Dedicated	Earmarked Fund Category	Distribution
Total Cigarette & Tobacco Tax	\$194.5	\$185.0	\$9.0	4.6%		
Cigarette Tax	\$162.1	\$152.7	\$9.0	5.5%		
			\$9.0	5.5%	Cities & Counties	5 mills per cigarette (\$0.10 of the \$1.80 per pack State Excise Tax) for distribution to eligible local governments through the Consolidated Tax Distribution
Other Tobacco Products Tax	\$32.3	\$32.3	\$0.0	0.0%		

Note: Total Revenue excludes \$518,572 in administrative costs. For Consolidated Tax distribution: 35 mills per cigarette (\$0.70 of the \$1.80 per pack State Excise Tax) to the State General Fund. Other Tobacco Products revenue to the State General Fund.

Source: State of Nevada - Department of Taxation - Annual Report FY 2020-2021

https://tax.nv.gov/uploadedFiles/taxnv.gov/Content/TaxLibrary/FY21_AnnualReport_web.pdf

New Hampshire

DEDICATED STATE TOBACCO EXCISE TAX REVENUES

2021

(dollars in millions)

State Excise Tax	Total Revenue	General Revenue	Dedicated Revenue	Percent Dedicated	Earmarked Fund Category	Distribution
Total Cigarette & Tobacco Tax	\$251.5	\$182.3	\$69.2	27.5%		
Cigarette Tax	\$226.1	\$163.9	\$62.2	27.5%	Education	Education Trust Fund for equitable education grants to municipalities' school districts and to provide low and moderate income homeowners property tax relief
Other Tobacco Products Tax	\$25.4	\$18.4	\$7.0	27.5%	Education	Education Trust Fund for equitable education grants to municipalities' school districts and to provide low and moderate income homeowners property tax relief

Note: Revenues for the Education Trust Fund are estimated in proportion to the tax collected from cigarettes and other tobacco products.

Source: State of New Hampshire Department of Revenue Administration Annual Report 2021
https://www.revenue.nh.gov/publications/reports/documents/2021annual_report_vfinal.pdf

New Jersey

DEDICATED STATE TOBACCO EXCISE TAX REVENUES

2021

(dollars in millions)

State Excise Tax	Total Revenue	General Revenue	Dedicated Revenue	Percent Dedicated	Earmarked Fund Category	Distribution
Total Cigarette & Tobacco Tax	\$594.9	\$106.4	\$488.0	82.0%		
Cigarette Tax	\$554.1	\$71.0	\$483.0	87.2%		
			\$86.0	15.5%	Debt Payments	FY21 Dedicated Cig. Rev. Debt Service
			\$391.0	70.6%	Health Care	FY21 Health Care Subsidy Dedication
			\$5.9	1.1%	Tobacco Control	FY21 1% Anti-Smoking Dedication to DOH
Other Tobacco Products Tax	\$40.8	\$35.4	\$5.0	12.3%		
			\$5.0	12.3%	Health Care	FY21 Health Care Subsidy Dedication

Source: Jacquelyn McCarty Manager, Government Records Access Unit OPRA Request - Jacquelyn.McCarty@treas.nj.gov

New Mexico

DEDICATED STATE TOBACCO EXCISE TAX REVENUES

2021

(dollars in millions)

State Excise Tax	Total Revenue	General Revenue	Dedicated Revenue	Percent Dedicated	Earmarked Fund Category	Distribution
Total Cigarette & Tobacco Tax	\$102.7	\$79.8	\$22.9	22.3%		
Cigarette Tax	\$91.4	\$68.5	\$22.9	25.1%		
			\$8.9	9.8%	Debt Payments	New Mexico Finance Authority/Credit Enhancement Account. Deposits into the account are pledged for the payment of principal, interest, and other expenses related to the bonds issued on behalf of the University of New Mexico's Health Sciences Center and the State Department of Health.
			\$8.1	8.9%	Capital Projects	New Mexico Finance Authority/University of New Mexico Health Sciences Center capital improvements
			\$3.4	3.7%	Capital Projects	New Mexico Finance Authority/Department of Health facilities capital improvements
			\$1.1	1.3%	Debt Payments	New Mexico Finance Authority for operating expenses and for debt service on bonds issued for capital projects for behavioral health care services
			\$0.8	0.8%	Capital Projects	University of New Mexico Cancer Research and Treatment Center for capital improvements
			\$0.6	0.6%	Health Care	Rural County Cancer Treatment Fund for the expansion of medical services in rural, underserved areas
Other Tobacco Products Tax	\$11.3	\$11.3	\$0.0	0.0%		

Note: Dedicated revenue based on cigarette revenues from source 1 and allocations from source 2. Other tobacco tax revenue based on Tax Burden on Tobacco.

Source 1: New Mexico Department of Taxation and Revenue - Monthly Cigarette Stamps Distribution Report

<https://www.tax.newmexico.gov/all-nm-taxes/other-reports-overview/monthly-cigarette-stamps-distribution-report/>

Source 2: New Mexico Department of Taxation and Revenue - All NM Taxes - Cigarette Tax

<https://www.tax.newmexico.gov/all-nm-taxes/2020/10/23/cigarette-tax/>

Source 3: Orzechowski and Walker, The Tax Burden on Tobacco, 2021, Vol. 56. (Richmond, VA)

New York

DEDICATED STATE TOBACCO EXCISE TAX REVENUES

2021

(dollars in millions)

State Excise Tax	Total Revenue	General Revenue	Dedicated Revenue	Percent Dedicated	Earmarked Fund Category	Distribution
Total Cigarette & Tobacco Tax	\$1,000.5	\$240.1	\$760.4	76.0%		
Cigarette Tax	\$915.6	\$219.8	\$695.9	76.0%		
			\$695.9	76.0%	Health Care	Dedicated to Health Care Reform Act (HCRA) to provide support for health care programs such as graduate medical education, bad debit/charity care, Child Health Plus, The Elderly Pharmaceutical Insurance Coverage program, and Family Health Plus
Other Tobacco Products Tax	\$84.9	\$20.4	\$64.5	76.0%		
			\$64.5	76.0%	Health Care	Dedicated to Health Care Reform Act (HCRA) to provide support for health care programs such as graduate medical education, bad debit/charity care, Child Health Plus, The Elderly Pharmaceutical Insurance Coverage program, and Family Health Plus

Note: Dedicated revenue based on revenue from source 1 and disposition of revenues from source 2.

Source: 2021 New York State Tax Collections: Historical Summaries and Historical Tables - Cigarette, Tobacco Products, Cigarette Retail License and Vending Machine Sticker Collections—Fiscal Years 1992-2021

https://www.tax.ny.gov/research/collections/fy_collections_stat_report/2020_2021_annual_statistical_report_of_ny_state_tax_collections.htm

Source 2: Section 482 - Deposit and disposition of revenue - Tax Chapter 60, Article 20

<https://www.nysenate.gov/legislation/laws/TAX/482>

North Carolina

DEDICATED STATE TOBACCO EXCISE TAX REVENUES

2021

(dollars in millions)

State Excise Tax	Total Revenue	General Revenue	Dedicated Revenue	Percent Dedicated	Earmarked Fund Category	Distribution
Total Cigarette & Tobacco Tax	\$307.4	\$265.3	\$42.0	13.7%		
Cigarette Tax	\$246.2	\$246.2	\$0.0	0.0%		
Other Tobacco Products Tax	\$55.5	\$13.4	\$42.0	75.8%	Research	University Cancer Research Fund
Vapor Tax	\$5.7	\$5.7	\$0.0	0.0%		

Note: Total revenue excludes collection fees on overdue tax debts, OSBM Civil Penalty and Forfeitures, and Collection Cost of fines and forfeitures.

Source: 2021 Statistical Abstract of North Carolina Taxes, Table 8

Provided by: Anna S. Perkinson, Agency Legal Consultant, N. C. Department of Revenue - anna.perkinson@ncdor.gov / Phone: (919) 814-1232

North Dakota

DEDICATED STATE TOBACCO EXCISE TAX REVENUES

2021

(dollars in millions)

State Excise Tax	Total Revenue	General Revenue	Dedicated Revenue	Percent Dedicated	Earmarked Fund Category	Distribution
Total Cigarette & Tobacco Tax	\$26.1	\$24.7	\$1.4	5.3%		
Cigarette Tax	\$19.1	\$17.8	\$1.3	6.8%		
			\$1.3	6.8%	Cities & Counties	Incorporated cities in North Dakota on population basis
Other Tobacco Products Tax	\$6.9	\$6.9	\$0.0	0.0%		
Tribal Cigarette and Tobacco Tax	\$0.1	\$0.0	\$0.1	86.1%		
			\$0.1	86.1%	Social Services	Distribution to Tribes

Source: North Dakota Office of State Tax Commissioner - 55th Biennial Report - July 1, 2019 through June 30, 2021

<https://www.tax.nd.gov/sites/www/files/documents/news-center/publications/55th-biennial-report.pdf>

2021
(dollars in millions)

State Excise Tax	Total Revenue	General Revenue	Dedicated Revenue	Percent Dedicated	Earmarked Fund Category	Distribution
Total Cigarette & Tobacco Tax	\$926.9	\$926.9	\$0.0	0.0%		
Cigarette Tax	\$826.0	\$826.0	\$0.0	0.0%		
Other Tobacco Products Tax	\$100.9	\$100.9	\$0.0	0.0%		

Source: Ohio Department of Taxation - 2021 Annual Report
https://tax.ohio.gov/static/communications/publications/annual_reports/2021annualreport.pdf

Oklahoma

DEDICATED STATE TOBACCO EXCISE TAX REVENUES

2021

(dollars in millions)

State Excise Tax	Total Revenue	General Revenue	Dedicated Revenue	Percent Dedicated	Earmarked Fund Category	Distribution
Total Cigarette & Tobacco Tax	\$461.7	\$68.8	\$392.9	85.1%		
Cigarette Tax	\$273.6	\$18.0	\$255.6	93.4%		
			\$135.0	49.3%	Health Care	Health Care Enhancement Fund
			\$30.6	11.2%	Debt Payments	OK Building Bonds Sinking Fund
			\$28.5	10.4%	Health Care	OK Healthcare Authority
			\$23.8	8.7%	Social Services	Health Employee & Economy Improvement
			\$15.6	5.7%	Cities & Counties	Cities and Counties
			\$8.1	3.0%	Social Services	Trauma Care Assistance Revenue Fund
			\$3.3	1.2%	Health Care	Cancer Center Service Revolving Fund
			\$3.3	1.2%	Health Care	OSU Osteopathic Medicine Revenue Fund
			\$2.9	1.0%	Substance Control	Mental Health and Substance Abuse Fund
			\$2.2	0.8%	Education	Education Reform Revenue Fund
			\$1.1	0.4%	Social Services	Teachers Retirement Revolving Fund
			\$0.7	0.3%	Tobacco Control	Tobacco Prevention and Cessation Revenue Fund
			\$0.5	0.2%	Health Care	Belle Maxine Hilliard Breast and Cervical Cancer Fund
			\$0.0	0.0%	Health Care	Emergency Response System Stabilization & Improvement
Other Tobacco Products Tax	\$69.2	\$37.4	\$31.7	45.9%		
			\$10.0	14.5%	Health Care	OK Healthcare Authority
			\$8.4	12.1%	Social Services	Health Employee & Economy Improvement
			\$5.5	7.9%	Cities & Counties	Cities and counties
			\$1.8	2.5%	Health Care	Emergency Response System Stabilization & Improvement Fund
			\$1.2	1.7%	Health Care	Cancer Center Service Revolving Fund
			\$1.2	1.7%	Health Care	OSU Osteopathic Medicine Revenue Fund
			\$1.1	1.6%	Social Services	Trauma Care Assistance Revenue Fund
			\$1.0	1.5%	Substance Control	Mental Health and Substance Abuse Fund
			\$0.8	1.1%	Education	Education Reform Revenue Fund
			\$0.4	0.6%	Social Services	Teachers Retirement Revolving Fund
			\$0.3	0.4%	Tobacco Control	Tobacco Prevention and Cessation Revenue Fund
			\$0.2	0.2%	Health Care	Belle Maxine Hilliard Breast and Cervical Cancer Fund
State Tribal Compact/Stamps	\$94.9	\$10.6	\$84.3	88.9%		

			\$47.9	50.4%	Social Services	Tribal Trust Account
			\$23.5	24.8%	Health Care	State Healthcare Enhancement Fund
			\$5.2	5.5%	Health Care	OK Healthcare Authority
			\$4.3	4.6%	Social Services	Health Employee & Economy Improvement Fund
			\$1.4	1.5%	Social Services	Trauma Care Assistance Revenue Fund
			\$0.6	0.6%	Health Care	Cancer Center Service Revenue Fund
			\$0.6	0.6%	Health Care	OSU Osteopathic Medicine Revenue Fund
			\$0.5	0.5%	Substance Control	Mental Health and Substance Abuse Fund
			\$0.1	0.1%	Tobacco Control	Tobacco Prevention and Cessation Revenue Fund
			\$0.1	0.1%	Health Care	Belle Maxine Hilliard Breast and Cervical Cancer Fund
Tribal Cigarette/OTP Payments	\$24.1	\$2.9	\$21.2	88.0%		
			\$12.3	51.1%	Social Services	Tribal Trust Account
			\$3.6	14.8%	Health Care	OK Healthcare Authority
			\$3.0	12.4%	Social Services	Health Employee & Economy Improvement
			\$1.0	4.2%	Social Services	Trauma Care Assistance Revenue Fund
			\$0.4	1.7%	Health Care	Cancer Center Service Revenue Fund
			\$0.4	1.7%	Health Care	OSU Osteopathic Medicine Revenue Fund
			\$0.4	1.5%	Substance Control	Mental Health and Substance Abuse Fund
			\$0.1	0.4%	Tobacco Control	Tobacco Prevention and Cessation Revenue Fund
			\$0.1	0.2%	Health Care	Belle Maxine Hilliard Breast and Cervical Cancer Fund
			\$0.0	0.0%	Health Care	Oklahoma Emergency Response System

Note: Cigarette Tax subtotal different from report due to our exclusion of refunded funds.

Source: Oklahoma Department of Revenue, FY2021 Revenue & Apportionment Report

<https://oklahoma.gov/content/dam/ok/en/tax/documents/resources/reports/annual-reports/otc/AR-2021.pdf>

2021

(dollars in millions)

State Excise Tax	Total Revenue	General Revenue	Dedicated Revenue	Percent Dedicated	Earmarked Fund Category	Distribution
Total Cigarette & Tobacco Tax	\$359.4	\$55.0	\$304.4	84.7%		
Cigarette Tax	\$292.2	\$24.6	\$267.6	91.6%		
			\$107.1	36.7%	Social Services	Oregon Health Plan to fund the maintenance of benefits or to fund either the maintenance or expansion of individuals eligible for medical assistance under the program
			\$18.7	6.4%	Social Services	Oregon Mental Health Fund
			\$118.9	40.7%	Health Care	Oregon Health Authority
			\$8.5	2.9%	Social Services	Cities, Counties, and the Oregon Department of Transportation for the financing and improvement of transportation services for the elderly and disabled
			\$14.4	4.9%	Tobacco Control	Tobacco Use Reduction Account to fund programs to reduce tobacco use and prevent tobacco-related diseases
Other Tobacco Products Tax	\$56.6	\$30.4	\$26.2	46.3%		
			\$23.6	41.7%	Social Services	Oregon Health Plan to fund the maintenance of benefits or to fund either the maintenance or expansion of individuals eligible for medical assistance under the program
			\$2.6	4.6%	Tobacco Control	Tobacco Use Reduction Account to fund programs to reduce tobacco use and prevent tobacco-related diseases
Vapor Products Tax	\$10.6	\$0.0	\$10.6	100.0%		
			\$9.5	89.6%	Health Care	Oregon Health Authority
			\$1.1	10.4%	Tobacco Control	Tobacco Use Reduction Account to fund programs to reduce tobacco use and prevent tobacco-related diseases

Source: Oregon Legislative Revenue Office - Oregon Public Finance Basic Facts, Research Report #1-22
<https://www.oregonlegislature.gov/lro/Documents/Final%20Basic%20Facts%202022.pdf>

Pennsylvania

DEDICATED STATE TOBACCO EXCISE TAX REVENUES

2021

(dollars in millions)

State Excise Tax	Total Revenue	General Revenue	Dedicated Revenue	Percent Dedicated	Earmarked Fund Category	Distribution
Total Cigarette & Tobacco Tax	\$1,294.4	\$1,099.1	\$195.3	15.1%		
Cigarette Tax	\$1,159.5	\$964.2	\$195.3	16.8%		
			\$30.7	2.7%	Social Services	Children's Health Fund for quality health insurance for children of working families
			\$25.5	2.2%	Capital Projects	Agricultural Conservation Easement Purchase Fund for farmland preservation
			\$23.7	2.0%	General Fund	Philadelphia Cigarette Tax Transfer
			\$115.3	9.9%	Social Services	Community and Economic Development
Other Tobacco Products Tax	\$134.9	\$134.9	\$0.0	0.0%		

Source 1: Pennsylvania Department of Revenue - The Pennsylvania Tax Compendium and The Statistical Supplement for the Pennsylvania Tax Compendium - Fiscal Year 2020-2021.

https://www.revenue.pa.gov/News%20and%20Statistics/ReportsStats/TaxCompendium/Documents/2021_tax_compendium.pdf

Source 2: Pennsylvania Department of Revenue - 2020-21 Revenue & Receipts Reports

https://www.revenue.pa.gov/News%20and%20Statistics/ReportsStats/RevenueReceipts/Documents/2020-21/2021_06_bfmmonthlyreport.pdf

Rhode Island

DEDICATED STATE TOBACCO EXCISE TAX REVENUES

2021

(dollars in millions)

State Excise Tax	Total Revenue	General Revenue	Dedicated Revenue	Percent Dedicated	Earmarked Fund Category	Distribution
Total Cigarette & Tobacco Tax	\$159.7	\$159.7	\$0.0	0.0%		
Cigarette Tax	\$148.0	\$148.0	\$0.0	0.0%		
Other Tobacco Products Tax	\$11.7	\$11.7	\$0.0	0.0%		

Source: Rhode Island, Department of Revenue, Special Report on Preliminary FY2021 Revenues

<https://dor.ri.gov/media/3496/download?language=en>

South Carolina

DEDICATED STATE TOBACCO EXCISE TAX REVENUES

2021

(dollars in millions)

State Excise Tax	Total Revenue	General Revenue	Dedicated Revenue	Percent Dedicated	Earmarked Fund Category	Distribution
Total Cigarette & Tobacco Tax	\$147.2	\$28.6	\$118.6	80.6%		
Cigarette Tax	\$135.0	\$16.4	\$118.6	87.8%		
			\$108.6	80.4%	Medicaid	Department of Health and Human Services - Medicaid Reserve Fund
			\$5.0	3.7%	Research	Medical University of South Carolina for tobacco related research
			\$5.0	3.7%	Tobacco Control	Department of Health and Environmental Control - Smoking Prevention and Cessation Trust Fund
Other Tobacco Products Tax	\$12.2	\$12.2	\$0.0	0.0%		

Source: 2020-2021 Annual Report, South Carolina Department of Revenue

<https://dor.sc.gov/resources-site/publications/Publications/2020-2021%20Annual%20Report.pdf>

Source 2: Bonnie Swingle, South Carolina Department of Revenue - Media Manager - Communications & Strategic Solutions - SwingIB@sctax.org

South Dakota

DEDICATED STATE TOBACCO EXCISE TAX REVENUES

2021
(dollars in millions)

State Excise Tax	Total Revenue	General Revenue	Dedicated Revenue	Percent Dedicated	Earmarked Fund Category	Distribution
Total Cigarette & Tobacco Tax	\$60.0	\$55.0	\$5.0	8.3%		
Cigarette Tax	\$48.7	\$44.6	\$4.1	8.3%	Tobacco Control	Tobacco Prevention and Reduction Program
Other Tobacco Products Tax	\$11.3	\$10.3	\$0.9	8.3%	Tobacco Control	Tobacco Prevention and Reduction Program

Source: South Dakota Department of Revenue - Fiscal Year 2021 Annual Report
<https://dor.sd.gov/media/wrxnizl3/fiscal-year-2021-annual-report.pdf>

Tennessee

DEDICATED STATE TOBACCO EXCISE TAX REVENUES

2021

(dollars in millions)

State Excise Tax	Total Revenue	General Revenue	Dedicated Revenue	Percent Dedicated	Earmarked Fund Category	Distribution
Total Cigarette & Tobacco Tax	\$242.9	\$1.1	\$241.8	99.5%		
Cigarette Tax	\$219.8	\$0.2	\$219.6	99.9%		
			\$98.4	44.8%	Education	Education Trust Fund to support public school systems, grades one through twelve, throughout the state
			\$93.2	42.4%	Education	Basic Educational Program (BEP) to address the inadequacies and inequities in public education
			\$21.0	9.6%	Capital Projects	Department of Agriculture's Tennessee Agriculture Enhancement Program
			\$7.1	3.2%	Health Care	Trauma Center Fund
Other Tobacco Products Tax	\$23.1	\$0.9	\$22.2	96.0%		
			\$22.2	96.0%	Education	Education Trust Fund to support public school systems, grades one through twelve, throughout the state

Note: Cigarette tax total revenue includes taxes, fees, and penalties amounting to \$449,061.84 that are apportioned to the dedicated funds.

Source: Tennessee Department of Revenue, Public Records Request Coordinator
 TNRevenue.PublicRecords@tn.gov

Texas

DEDICATED STATE TOBACCO EXCISE TAX REVENUES

2021

(dollars in millions)

State Excise Tax	Total Revenue	General Revenue	Dedicated Revenue	Percent Dedicated	Earmarked Fund Category	Distribution
Total Cigarette & Tobacco Tax	\$1,397.3	\$590.2	\$807.1	57.8%		
Cigarette Tax	\$1,150.2	\$368.3	\$781.9	68.0%		
			\$781.9	68.0%	Social Services	Property Tax Relief Fund to be appropriated for property tax relief through education funding
Other Tobacco Products Tax	\$247.1	\$221.9	\$25.2	10.2%		
			\$25.2	10.2%	Social Services	Property Tax Relief Fund to be appropriated for property tax relief through education funding

Source: Texas Comptroller of Public Accounts - State of Texas Annual Cash Report - Revenues and Expenditures of State Funds for Fiscal Year 2021

<https://comptroller.texas.gov/transparency/reports/cash-report/2021/96-368.pdf>

2021

(dollars in millions)

State Excise Tax	Total Revenue	General Revenue	Dedicated Revenue	Percent Dedicated	Earmarked Fund Category	Distribution
Total Cigarette & Tobacco Tax	\$106.6	\$91.3	\$15.4	14.4%		
Cigarette Tax	\$78.5	\$70.6	\$8.0	10.1%		
			\$8.0	10.1%	Tobacco Control	Cigarette Tax Restricted Account (Restricted General Fund) for tobacco prevention, reduction, cessation, and control programs under the Utah Department of Health, including \$250,000 annually for a tobacco prevention and control media campaign targeted towards children; for cancer research at the University of Utah Health Sciences Center, Huntsman Cancer Institute; and for medical education at the University of Utah School of Medicine
Other Tobacco Products Tax	\$20.7	\$20.7	\$0.0	0.0%		
E-Cigarette Substance & Nicotine Tax	\$7.4	\$0.0	\$7.4	100.0%		
			\$7.4	100.0%	Substance Control	Electronic Cigarette Substance and Nicotine Product Tax Restricted Account (Restricted General Fund) for local health departments, statewide cessation programs and prevention education, law enforcement officers, school-based prevention programs, and alcohol, tobacco, and other drug prevention, cessation, and control programs through the media.

Source: Utah State Tax Commission - Revenue Summary, Final Fiscal Year 2020-2021

<https://tax.utah.gov/esu/revenue-reports/2021-revenue-summary.pdf>

Vermont

DEDICATED STATE TOBACCO EXCISE TAX REVENUES

2021

(dollars in millions)

State Excise Tax	Total Revenue	General Revenue	Dedicated Revenue	Percent Dedicated	Earmarked Fund Category	Distribution
Total Cigarette & Tobacco Tax	\$77.5	\$77.5	\$0.0	0.0%		
Cigarette Tax	\$60.1	\$60.1	\$0.0	0.0%		
Other Tobacco Products Tax	\$10.1	\$10.1	\$0.0	0.0%		
Vapor Products Tax	\$7.3	\$7.3	\$0.0	0.0%		

Source: Nolan Langweil, Vermont Legislative Joint Fiscal Office, Nlangweil@leg.state.vt.us

Virginia

DEDICATED STATE TOBACCO EXCISE TAX REVENUES

2021

(dollars in millions)

State Excise Tax	Total Revenue	General Revenue	Dedicated Revenue	Percent Dedicated	Earmarked Fund Category	Distribution
Total Cigarette & Tobacco Tax	\$286.6	\$0.0	\$286.6	100.0%		
Cigarette Tax	\$234.2	\$0.0	\$234.2	100.0%	Health Care	Virginia Healthcare Fund for the provision of healthcare services
Other Tobacco Products Tax	\$52.4	\$0.0	\$52.4	100.0%	Health Care	Virginia Healthcare Fund for the provision of healthcare services

Source: Virginia Department of Taxation, Annual Report, Fiscal Year 2021

<https://www.tax.virginia.gov/sites/default/files/inline-files/2021-annual-report.pdf>

Washington

DEDICATED STATE TOBACCO EXCISE TAX REVENUES

2021

(dollars in millions)

State Excise Tax	Total Revenue	General Revenue	Dedicated Revenue	Percent Dedicated	Earmarked Fund Category	Distribution
Total Cigarette & Tobacco Tax	\$384.6	\$369.7	\$15.0	3.9%		
Cigarette Tax	\$318.0	\$318.0	\$0.0	0.0%		
Other Tobacco Products Tax	\$51.7	\$51.7	\$0.0	0.0%		
Vapor Products Tax	\$15.0	\$0.0	\$15.0	100.0%		
			\$7.5	50.0%	Research	Andy Hill Cancer Research Endowment Fund
			\$7.5	50.0%	Health Care	Foundational Public Health Services Account

Note: Revenues do not include Tribal Cigarette Taxes of \$11,028,000.

Source: Washington State Department of Revenue - Tax Statistics 2021 Tax Statistics
https://dor.wa.gov/sites/default/files/2022-02/Tax_Statistics_2021.pdf?uid=6269c2bf5edfb

West Virginia

DEDICATED STATE TOBACCO EXCISE TAX REVENUES

2021
(dollars in millions)

State Excise Tax	Total Revenue	General Revenue	Dedicated Revenue	Percent Dedicated	Earmarked Fund Category	Distribution
Total Cigarette & Tobacco Tax	\$171.2	\$171.2	\$0.0	0.0%		
Cigarette Tax	\$155.2	\$155.2	\$0.0	0.0%		
Other Tobacco Products Tax	\$14.0	\$14.0	\$0.0	0.0%		
Vapor Products Tax	\$2.0	\$2.0	\$0.0	0.0%		

Source: Mark Muchow, Department of Revenue - Deputy Secretary - mark.b.muchow@wv.gov

2021

(dollars in millions)

State Excise Tax	Total Revenue	General Revenue	Dedicated Revenue	Percent Dedicated	Earmarked Fund Category	Distribution
Total Cigarette & Tobacco Tax	\$604.1	\$604.1	\$0.0	0.0%		
Cigarette Tax	\$509.8	\$509.8	\$0.0	0.0%		
Other Tobacco Products Tax	\$92.7	\$92.7	\$0.0	0.0%		
Vapor Products Tax	\$1.6	\$1.6	\$0.0	0.0%		

Source: Monthly Cigarette and Other Tobacco Products Report, Department of Revenue
<https://www.revenue.wi.gov/DORReports/Cigarette-and-Other-Tobacco-Product-Collections.pdf>

Wyoming

DEDICATED STATE TOBACCO EXCISE TAX REVENUES

2021

(dollars in millions)

State Excise Tax	Total Revenue	General Revenue	Dedicated Revenue	Percent Dedicated	Earmarked Fund Category	Distribution
Total Cigarette & Tobacco Tax	\$21.6	\$19.3	\$2.3	10.7%		
Cigarette Tax	\$15.3	\$13.0	\$2.3	15.0%		
			\$2.3	15.0%	Cities & Counties	Distributed to incorporated cities, towns and counties in the proportion the cigarette taxes derived from sales within each jurisdiction
Other Tobacco Products Tax	\$6.2	\$6.2	\$0.0	0.0%		

Source: State of Wyoming Department of Revenue, Annual Report, 2021

<https://revenue.wyo.gov/about-us/dor-annual-reports>