



At a glance...

What is taxed?

Cigarettes (specific excise): \$2.60 per pack, or \$0.13 per cigarette³⁰

Cigarettes (sales): 6% (an additional \$0.46 per pack)

Other tobacco products* (specific excise): \$0.55/oz** or 40% of wholesale price***

Large cigars and pipe/RYO tobacco are not taxed in Pennsylvania

*Little cigars (cigarillos) are taxed at the same rate as cigarettes.

**Snuff and chewing/smoking tobacco

***E-cigarettes

Where does the tobacco tax revenue go?

Most revenue is deposited into the general fund; however, \$25,485,000 from cigarette tax revenue is annually allocated to the Agricultural Conservation Easement Purchase Fund, and \$30,730,000 is allocated to CHIP.³¹

If less than \$58 million is allocated to a school district in a given year, cigarette tax revenue can be added to the Local Cigarette Fund to raise revenue for school districts to \$58 million.²⁵

How is tobacco prevention and cessation funding earmarked?

In Pennsylvania, tobacco prevention and cessation funding is not earmarked.

Table 6: Tobacco Prevention and Cessation Funding for Pennsylvania³²

State Tobacco-Related Revenue	State funding for Tobacco Control (TC) programs	Percentage of CDC recommended amount for TC programs
\$1,688,200,000	\$15,539,000	13.2%

³⁰ Campaign for Tobacco Free Kids. (2019). State Excise and Sales Taxes Per Pack of Cigarettes Total Amounts and State Rankings.

³¹ 72 Pa. Cons. Stat. § 8296.

³² American Lung Association (ALA). (2019). State of Tobacco Control: Pennsylvania.