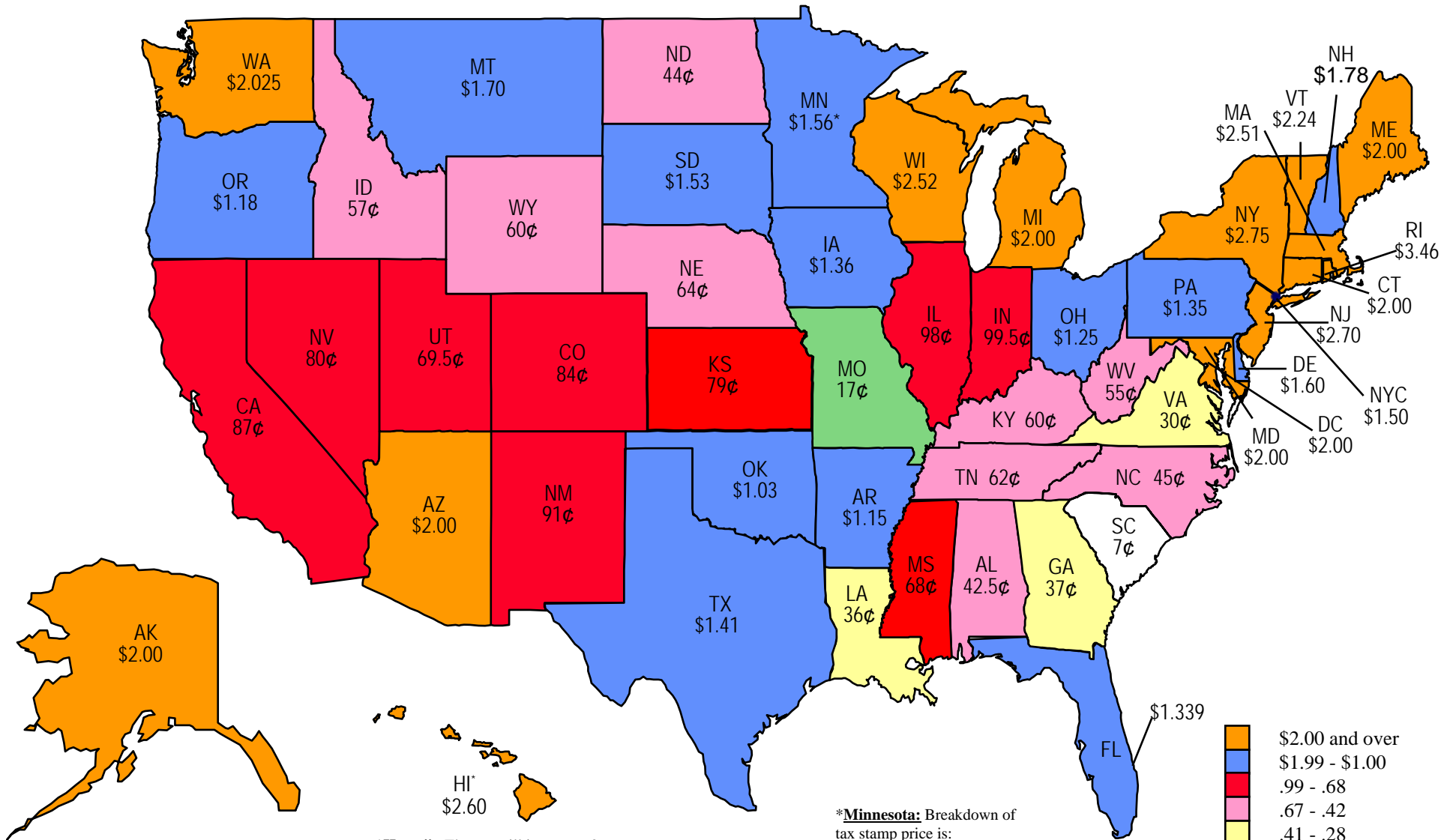
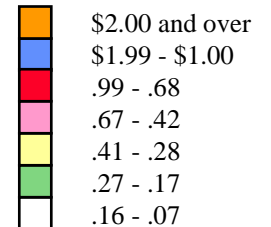


# State Cigarette Excise Tax Rates Per 20-pack



\***Hawaii:** The tax will increase 60¢ on 7/1/09, then 20¢ for the next two years, effective 7/1/10 and 7/1/11.

\***Minnesota:** Breakdown of tax stamp price is:  
 \$0.48 Excise Tax  
 \$0.75 Health Fee  
 \$0.33 Prepaid Sales Tax



Note: Federal excise tax is \$1.01 per pack.

September 1, 2009