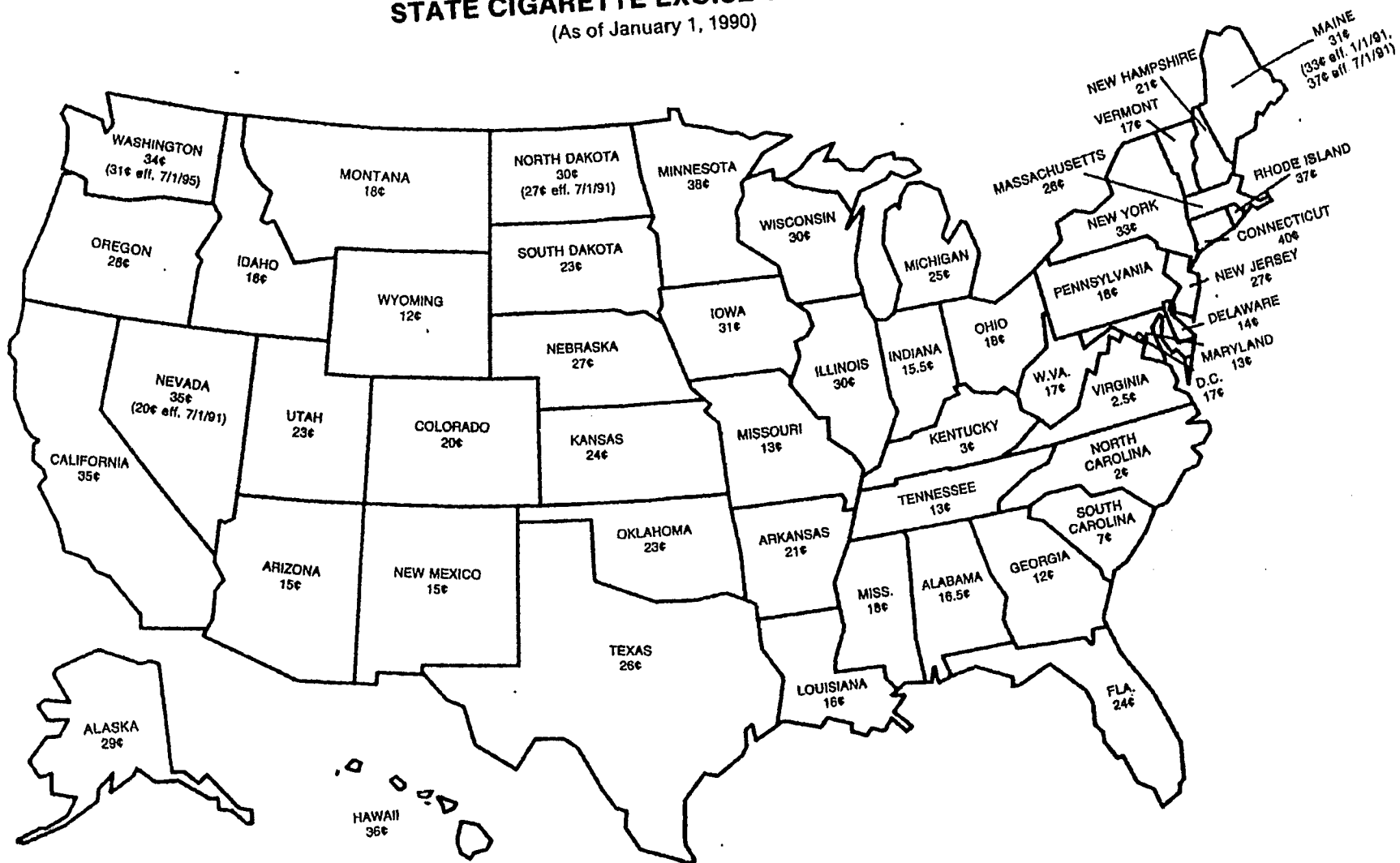


# STATE CIGARETTE EXCISE TAX RATES

(As of January 1, 1990)



Hawaii's tax is approximate, based on 40% of wholesale price.

 THE TOBACCO INSTITUTE  
State Activities Division

# 1990 Critical Tax States

