

**Table 9.39-- TOBACCO TAX COLLECTIONS: 1994 TO 2023**

[In dollars. Definitions and rates are as specified in Hawaii Revised Statutes Chapter 245 and §245-3 Taxes and as amended and "Outline of the Hawaii Tax System as of July 1, 2023" issued by the Department of Taxation <<https://files.hawaii.gov/tax/news/pubs/22outline.pdf>>]

Year	Cigarettes	Tax rate per cigarette	Other tobacco products 1/
1994	33,424,978	\$0.03 as of July 1, 1993	2,802,993
1995	34,683,672	\$0.03 as of July 1, 1993	2,765,172
1996	35,836,158	\$0.03 as of July 1, 1993	1,805,131
1997	32,878,288	\$0.04 as of Sept. 30, 1997	2,677,839
1998	35,694,448	\$0.05 as of July 1, 1998	3,804,475
1999	39,697,383	\$0.05 as of July 1, 1998	1,996,928
2000	40,777,139	\$0.05 as of July 1, 1998	2,941,355
2001	61,282,238	\$0.05 as of July 1, 1998	3,226,138
2002	64,892,154	\$0.06 as of Sept. 30, 2002	1,863,028
2003	75,760,904	\$0.065 as of June 30, 2003	1,715,058
2004	81,615,862	\$0.07 as of June 30, 2004	1,768,561
2005	83,630,255	\$0.07 as of June 30, 2004	2,328,665
2006	85,006,267	\$0.08 as of Sept. 30, 2006	5,403,122
2007	97,087,696	\$0.09 as of Sept. 30, 2007	2,972,626
2008	102,480,449	\$0.10 as of Sept. 30, 2008	3,470,170
2009	112,715,186	\$0.13 as of July 1, 2009	2,611,359
2010	128,909,763	\$0.15 as of July 1, 2010	6,171,466
2011	134,678,544	\$0.16 as of July 1, 2011	8,200,288
2012	126,334,359	\$0.16 as of July 1, 2011	7,560,663
2013	114,677,229	\$0.16 as of July 1, 2011	7,684,824
2014	119,603,479	\$0.16 as of July 1, 2011	7,729,105
2015	117,526,565	\$0.16 as of July 1, 2011	8,557,398
2016	114,328,717	\$0.16 as of July 1, 2011	8,760,847
2017	113,751,773	\$0.16 as of July 1, 2011	9,495,673
2018	107,379,133	\$0.16 as of July 1, 2011	10,173,533
2019	101,529,020	\$0.16 as of July 1, 2011	10,421,007
2020	99,995,268	\$0.16 as of July 1, 2011	10,083,191
2021	92,579,019	\$0.16 as of July 1, 2011	10,349,947
2022	81,999,513	\$0.16 as of July 1, 2011	10,527,865
2023	74,498,787	\$0.16 as of July 1, 2011	10,023,689

1/ Other [than cigarettes] tobacco products are now taxed at 70 percent and large cigars at 50 percent of the wholesale value. The tax rate on 'little cigars' changed on October 1, 2009 to \$0.11; on July 1, 2010 to equal the \$0.15 on cigarettes; and on July 1, 2011 to equal the \$0.16 on cigarettes. Effective July 1, 2023, tobacco products (other than large cigars) includes electronic smoking devices and e-liquids.

Source: Hawaii State Department of Taxation, "Tobacco Tax Collections and Licenses" (annual calendar year summary) <[https://tax.hawaii.gov/stats/a5\\_3txcolrpt/](https://tax.hawaii.gov/stats/a5_3txcolrpt/)> accessed February 5, 2024; and calculations by the Hawaii State Department of Business, Economic Development & Tourism.