

THE **Tax**
Burdens
ON TOBACCO

HISTORICAL
COMPILATION
VOLUME 55, 2020

Tax Year Highlights

Federal*

- The federal excise on cigarettes, \$1.01 per pack, grossed an estimated \$8,778,058,000 in tax revenue for fiscal year FY 2020.

State

- During FY 2020, state cigarette excise taxes ranged from 17¢ per pack in Missouri to a high of \$4.35 per pack in New York and Connecticut. In addition, the District of Columbia has a tax of \$4.50 (not including the wholesale sales tax). The weighted average state cigarette excise tax rate was 154.3¢ per pack. This average does not include the \$1.01 federal excise tax.
- For FY 2020, the states reaped \$16,710,956,731 in gross cigarette excise tax revenues.
- 10,830,661,948 state tax-paid packs were sold in FY 2020.
- U.S. per capita consumption of cigarettes, based on TTB volume data, was 34.2 packs for FY 2020.
- The average retail price of a package of 20 cigarettes (full-priced brands) as of November, 2020, including federal and state excise taxes, ranged from a low of \$5.87 in Missouri to a high of \$11.21 in the District of Columbia.
- The average retail price of a package of 20 cigarettes (full-priced brands) as of November, 2020, was \$7.49, including federal, state, and municipal excise taxes.
- The average retail price of a package of 20 cigarettes (full-priced brands and generic brands weighted by share) as of November, 2020, was \$7.01, including federal, state, and municipal excise taxes.
- Federal and state excise taxes accounted, on average, for 40.6 percent of the retail price of cigarettes.
- States also received an estimated \$7.1 billion in tobacco settlement payments in FY 2020.
- States also generated an estimated \$3,906,612,772 in general sales tax revenues from the sale of cigarettes in FY 2020. Forty-three states levy general sales taxes on the retail sale of cigarettes.

Municipal

- Municipal cigarette taxes were levied in nine states during FY 2020, ranging from 1¢ to \$4.00 per pack.
- 645 cities, towns, and counties imposed cigarette taxes, grossing an estimated \$386.2 million in the fiscal year ending June 30, 2020.

Total

- Federal, state, and municipal excise taxes on cigarettes for the fiscal year ending June 30, 2020, amounted to nearly \$25.9 billion, or approximately \$78.84 per capita.
- All cigarette excise and sales taxes and tobacco settlement payments totaled \$36.9 billion in FY 2020. Federal and state excise taxes on OTP added \$3.0 billion, for a total of \$39.9 billion in FY 2020.
- Tobacco user fees, assessed by the Food and Drug Administration, added an additional \$712 million in fees on tobacco in (federal) FY 2020.

*For consistency, we use a state fiscal calendar (July – June) unless noted. Due to COVID-19, federal tax collections were delayed in the last quarter of FY 2020 (April – June 2020). Based on actual pack volume reported, cigarette tax collections of \$11,237,359,794 would have normally been recorded over that period. A more accurate count occurred in the *federal* fiscal year 2020 (October 2019 – September 2020), which is comparable to the \$11.2 billion figure we calculated on volume (see Table 2B).

Table 2B
Federal Tax Collections on Tobacco Products
Federal Fiscal Years 2000–2020
(Ending September 30)

Year	All Tobacco Products (\$000,000)	Cigarettes (\$000,000)	Cigarettes Percent of Total
2000	7,216.0	6,890.7	95.5%
2001	7,372.5	7,282.0	98.8%
2002	8,238.8	8,041.2	97.6%
2003	7,910.8	7,788.8	98.5%
2004	7,910.3	7,699.1	97.3%
2005	7,837.3	7,542.6	96.2%
2006	7,702.2	7,384.0	95.9%
2007	7,530.6	7,227.4	96.0%
2008	7,153.0	6,828.7	95.5%
2009	13,184.0	11,990.0	90.9%
2010	16,622.6	15,356.8	92.4%
2011	16,150.7	14,893.3	92.2%
2012	15,754.0	14,474.0	91.9%
2013	15,083.2	14,076.4	93.3%
2014	14,311.7	13,286.6	92.8%
2015	14,452.9	13,475.0	93.2%
2016	14,103.2	13,190.4	93.5%
2017	13,804.1	12,762.8	92.5%
2018	12,959.5	11,976.7	92.4%
2019	12,364.2	11,436.9	92.5%
2020*	12,353.6	11,417.8	92.4%

Alcohol and Tobacco Tax and Trade Bureau Statistical Release: Tax Collections.
Cigarette revenues estimated from TTB monthly tax volume tables.
*2020 estimated due to delays on date.

Table 5
Net State Tobacco Tax Collections 1921–2020 (in Thousands of Dollars)

Year	Total Tobacco Taxes	From Cigarettes	From Other Tobacco Products	Percent From Cigarettes
1921	\$ 324	\$ 324	\$ 0	100.0%
1922	598	598	0	100.0
1923	2,115	1,926	189	91.1
1924	3,030	2,730	300	90.1
1925	4,634	4,285	349	92.5
1926	7,376	6,465	911	87.6
1927	9,442	8,252	1,190	87.4
1928	10,707	9,457	1,250	88.3
1929	11,523	10,183	1,340	88.4
1930	13,500	11,992	1,508	88.8
1931	15,947	14,457	1,490	90.7
1932	18,997	17,614	1,383	92.7
1933	20,694	19,112	1,582	92.4
1934	24,215	22,427	1,788	92.6
1935	33,014	31,072	1,942	94.1
1936	49,289	47,017	2,272	95.4
1937	55,590	52,963	2,627	95.1
1938	55,452	52,752	2,700	95.1
1939	58,970	56,140	2,830	95.2
1940	98,157	95,296	2,861	97.1
1941	106,294	103,205	3,089	97.1
1942	130,785	127,533	3,252	97.5
1943	140,761	137,018	3,743	97.3
1944	159,760	155,540	4,220	97.4
1945	145,451	141,490	3,961	97.3
1946	199,392	193,901	5,491	97.2
1947	244,509	238,273	6,236	97.4
1948	338,892	332,656	6,236	98.2
1949	388,292	381,040	7,252	98.1
1950	420,957	413,691	7,266	98.3
1951	451,989	444,409	7,580	98.3
1952	469,329	460,311	9,018	98.1
1953	485,991	477,211	8,780	98.2
1954	477,942	469,650	8,292	98.3
1955	477,817	470,225	7,592	98.4
1956	540,429	532,310	8,110	98.5
1957	589,102	581,107	7,995	98.6
1958	635,235	626,819	8,416	98.7
1959	715,952	706,562	9,390	98.7
1960	956,538	929,936	26,602	97.2
1961	1,027,536	995,144	32,392	96.8
1962	1,106,025	1,085,646	20,379	98.2
1963	1,153,290	1,132,804	20,486	98.2
1964	1,235,069	1,212,320	22,749	98.2
1965	1,351,361	1,327,081	24,280	98.2
1966	1,590,007	1,566,627	23,380	98.5
1967	1,665,709	1,643,039	22,670	98.6
1968	1,939,629	1,915,776	23,853	98.8
1969	2,126,459	2,101,828	24,631	98.8
1970	2,398,470	2,368,077	30,393	98.7
1971	2,624,329	2,594,586	29,743	98.9
1972	2,936,050	2,904,379	31,671	98.9
1973	3,124,916	3,092,844	32,072	99.0
1974	3,257,165	3,225,175	31,990	99.0
1975	3,317,295	3,284,660	32,635	99.0
1976	3,461,653	3,428,902	32,751	99.1
1977	3,517,287	3,483,349	33,938	99.0
1978	3,667,509	3,632,746	34,763	99.1
1979	3,658,240	3,621,625	36,615	99.0
1980	3,752,975	3,714,417	38,558	99.0
1981	3,892,805	3,850,631	42,174	98.9
1982	3,965,566	3,922,180	43,386	98.9
1983	4,165,310	4,117,825	47,485	98.9
1984	4,282,689	4,232,982	49,707	98.8
1985	4,375,554	4,314,268	61,286	98.6
1986	4,503,725	4,422,062	81,663	98.2
1987	4,642,241	4,545,529	96,712	97.9
1988	4,878,642	4,768,674	109,968	97.7
1989	5,114,402	4,995,848	128,021	97.5
1990	5,594,377	5,440,092	154,285	97.2
1991	5,958,312	5,769,306	188,114	96.8
1992	6,131,894	5,924,192	207,735	96.6
1993	6,270,579	6,045,020	225,559	96.4
1994	6,768,216	6,506,277	261,939	96.1
1995	7,352,343	7,051,621	300,722	95.9
1996	7,456,797	7,122,190	334,607	95.5
1997	7,507,570	7,138,710	368,860	95.1
1998	7,814,516	7,403,234	411,282	94.7
1999	8,180,493	7,757,049	423,444	94.8
2000	8,588,719	8,122,480	466,238	94.6
2001	8,695,418	8,222,816	472,602	94.6
2002	8,927,869	8,433,144	494,725	94.5
2003	11,206,656	10,664,805	541,851	95.2
2004	12,236,067	11,627,511	608,556	95.0
2005	12,918,656	12,246,486	672,170	94.8
2006	14,509,878	13,753,158	756,720	94.8
2007	15,087,688	14,285,200	802,488	94.7
2008	16,520,651	15,621,718	898,933	94.6
2009	16,738,702	15,753,355	985,347	94.1
2010	17,765,169	16,532,671	1,232,498	93.1
2011	18,499,008	17,107,803	1,391,205	92.5
2012	18,248,573	16,797,713	1,450,860	92.0
2013	18,051,413	16,527,479	1,523,934	91.6
2014	17,917,852	16,334,249	1,583,603	91.2
2015	17,759,961	16,177,495	1,582,466	91.1
2016	18,238,813	16,594,248	1,644,565	90.8
2017	18,805,275	16,931,692	1,873,583	90.1
2018	19,302,800	17,173,979	2,128,821	89.0
2019	18,979,955	16,725,908	2,254,047	88.1
2020	18,803,509	16,466,200	2,337,309	87.6
Total	494,103,524	464,147,044	29,956,480	93.9

Note: Net collections represent gross taxes less amounts allowed for affixing tax indicia. Years prior to 1936 are on calendar year basis; 1936 and later years are ending June 30. Adjustment has been made in totals to account for duplication which occurred when the reporting calendar year 1935 overlapped the reporting fiscal year.

Table 9
Net State Cigarette Tax Collections
(in Thousands of Dollars)
(During Fiscal Years Ending June 30)


State	2018	2019	2020
AL	172,146	165,254	160,234
AK	45,715	44,462	42,905
AZ	272,401	264,721	275,350
AR	164,294	157,194	159,421
CA	1,882,023	1,786,072	1,708,582
CO	149,904	144,277	139,993
CT	354,560	342,985	322,776
DE	117,109	115,380	106,785
DC	26,238	27,420	25,094
FL	1,057,958	1,013,369	992,778
GA	171,134	163,640	159,616
HI	110,763	102,478	102,445
ID	35,702	34,607	33,580
IL	705,555	727,109	796,118
IN	375,854	364,632	361,033
IA	180,701	175,350	173,944
KS	124,347	115,964	117,028
KY	217,126	359,152	360,712
LA	257,584	245,172	235,890
ME	119,146	112,812	120,611
MD	331,639	328,743	323,680
MA	552,448	515,246	477,366
MI	834,485	812,368	785,451
MN	525,537	499,434	502,452
MS	108,949	104,153	105,223
MO	75,939	72,927	72,999
MT	67,427	63,693	64,436
NE	52,293	49,240	48,383
NV	170,224	174,547	166,468
NH	200,202	189,399	199,476
NJ	627,103	579,012	560,200
NM	81,474	77,887	79,834
NY	1,073,622	990,331	949,631
NC	245,772	240,962	235,350
ND	20,873	20,017	19,646
OH	871,459	839,977	831,477
OK	232,601	336,699	372,123
OR	203,282	194,401	187,697
PA	1,260,835	1,186,402	1,139,442
RI	136,394	127,788	129,026
SC	146,819	147,391	134,978
SD	53,491	45,518	40,899
TN	228,353	228,220	216,307
TX	1,172,022	1,139,373	1,130,873
UT	89,353	83,621	84,845
VT	61,584	59,328	58,010
VA	138,992	125,899	131,964
WA	356,727	345,010	331,349
WV	158,448	155,901	153,015
WI	538,898	514,273	523,557
WY	16,472	16,098	15,149
Total	17,173,979	16,725,908	16,466,201

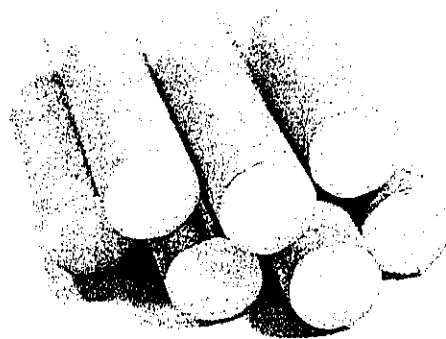
Note: Net collections represent gross taxes less amounts allowed for affixing tax indicia.

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Study: NYC Menthol Cigarette Ban Would Cost Jobs, Lower Tax Revenue

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The menthol cigarette ban being considered by the New York City Council would intensify illegal trade, slash tax revenue by millions of dollars a year, and cost more than 1,000 jobs, a new study has determined.

In an analysis performed for the [New York Association of Convenience Stores](#), which opposes the ban, economic research firm John Dunham & Associates concluded that the overall economic loss to the city would be \$270 million.

“Up until now, council members have not examined the true economic impact of this proposal,” said NYACS President Jim Calvin. “These staggering numbers should give them pause. With cigarette smoking at a record low, is this policy worth the drain on taxes and jobs, and the spike in illegal activity?”

“Were the city to ban the sale of menthol cigarettes,” said the Dunham report, dated Oct. 28, “not only would local retailers and distributors be hurt, it would further exacerbate the problem of illicit cigarettes and cross-border sales, costing the city of New York upwards of \$13.9 million annually in cigarette excise and sales tax revenues.”

“In addition to this, based on our model of tobacco demand, and the 2019 impact analysis of the menthol segment, about 1,230 of the roughly 5,280 people in the city whose livelihoods depend on the production, distribution and sale of menthol cigarettes would see their jobs disappear, along with \$88.4 million in local wages. The economic loss to the city would be nearly \$269.9 million.”

Tags Jim Calvin John Dunham & Associates menthol cigarette

New York Association of Convenience Stores New York City NYACS

Labor Force Statistics from the Current Population Survey

 See also [PDF](#) and [XLSX](#) versions of this table.

**HOUSEHOLD DATA
ANNUAL AVERAGES**
18. Employed persons by detailed industry, sex, race, and Hispanic or Latino ethnicity

[Numbers in thousands]

Industry	2021					
	Total employed	Percent of total employed				
		Women	White	Black or African American	Asian	Hispanic or Latino
Total, 16 years and over	152,581	47.0	77.5	12.3	6.6	18.0
Agriculture, forestry, fishing, and hunting	2,291	28.0	91.9	3.0	1.2	25.5
Crop production	1,197	27.5	90.5	3.3	1.7	33.5
Animal production and aquaculture	766	29.7	93.8	2.6	0.6	17.2
Support activities for agriculture and forestry	151	40.7	93.9	2.3	0.4	24.8
Forestry, except logging	47	-	-	-	-	-
Logging	84	6.0	93.0	5.2	0.0	7.6
Fishing, hunting, and trapping	45	-	-	-	-	-
Mining, quarrying, and oil and gas extraction	603	15.4	86.9	5.9	3.6	17.1
Oil and gas extraction	57	23.7	83.2	5.7	7.4	14.5
Coal mining	45	-	-	-	-	-
Metal ore mining	35	-	-	-	-	-
Nonmetallic mineral mining and quarrying	87	10.9	93.7	3.4	0.6	10.2
Not specified type of mining	0	-	-	-	-	-
Support activities for mining	378	15.6	84.3	7.2	4.5	21.2
Construction	11,271	11.0	87.9	6.3	2.1	32.6
Manufacturing	14,718	29.2	79.5	10.3	7.1	17.4
Durable goods manufacturing	9,349	25.2	79.7	9.8	7.4	15.4
Nonmetallic mineral products manufacturing	406	22.2	81.7	10.5	3.4	20.6
Pottery, ceramics, and plumbing fixture manufacturing	29	-	-	-	-	-
Clay building material and refractories manufacturing	21	-	-	-	-	-
Glass and glass product manufacturing	121	23.7	79.2	13.5	2.2	19.1
Cement, concrete, lime, and gypsum product manufacturing	156	15.2	83.2	10.4	2.6	19.6
Miscellaneous nonmetallic mineral product manufacturing	80	25.0	81.6	10.1	2.5	27.4
Primary metals and fabricated metal products manufacturing	1,539	16.6	87.9	6.7	2.8	15.4
Iron and steel mills and steel product manufacturing	225	12.6	88.2	7.3	1.7	11.9
Aluminum production and processing	74	23.6	81.4	5.6	3.8	19.2
Nonferrous metal (except aluminum) production and processing	33	-	-	-	-	-
Foundries	52	11.5	87.9	3.9	7.3	16.0
Metal forgings and stampings	26	-	-	-	-	-
Cutlery and hand tool manufacturing	45	-	-	-	-	-
Structural metals, and boiler, tank, and shipping container manufacturing	371	17.7	89.7	6.7	1.4	15.5
Machine shops; turned product; screw, nut, and bolt manufacturing	283	12.0	90.4	3.7	3.9	12.2
Coating, engraving, heat treating, and allied activities	64	17.3	91.7	4.5	2.3	27.3

n.e.c. = not elsewhere classified.

NOTE: Estimates for the above race groups (White, Black or African American, and Asian) do not sum to totals because data are not shown for all races. Persons whose ethnicity is identified as Hispanic or Latino may be of any race. Updated population controls are introduced annually with the release of January data. Effective with January 2020 data, industries reflect the introduction of the 2017 Census industry classification system, derived from the 2017 North American Industry Classification System (NAICS). No historical data have been revised. Data for 2020 are not strictly comparable with earlier years. Dash indicates no data or data that do not meet publication criteria (values not shown where base is less than 50,000).

Industry	2021					
	Total employed	Percent of total employed				
		Women	White	Black or African American	Asian	Hispanic or Latino
Professional and commercial equipment and supplies merchant wholesalers	287	37.0	78.1	9.7	10.3	10.6
Metals and minerals, except petroleum, merchant wholesalers	41	-	-	-	-	-
Household appliances and electrical and electronic goods merchant wholesalers	167	24.4	79.6	8.8	9.5	12.4
Hardware, and plumbing and heating equipment, and supplies merchant wholesalers	174	25.3	87.5	7.8	3.4	13.6
Machinery, equipment, and supplies merchant wholesalers	366	26.2	87.1	4.3	3.5	9.6
Recyclable material merchant wholesalers	70	8.2	82.3	14.5	0.8	14.6
Miscellaneous durable goods merchant wholesalers	62	40.3	82.0	9.4	4.9	15.2
Paper and paper products merchant wholesalers	31	-	-	-	-	-
Drugs, sundries, and chemical and allied products merchant wholesalers	243	47.5	85.4	7.2	4.4	14.5
Apparel, piece goods, and notions merchant wholesalers	75	55.0	71.9	6.3	16.5	32.8
Grocery and related product merchant wholesalers	825	27.2	78.8	12.2	5.4	31.7
Farm product raw material merchant wholesalers	56	25.3	90.0	6.6	3.3	4.4
Petroleum and petroleum products merchant wholesalers	109	16.5	87.6	6.2	2.9	8.4
Alcoholic beverages merchant wholesalers	135	25.0	88.0	8.2	2.0	13.2
Farm supplies merchant wholesalers	42	-	-	-	-	-
Miscellaneous nondurable goods merchant wholesalers	225	37.7	81.6	8.3	6.8	23.5
Wholesale electronic markets and agents and brokers	68	31.2	82.0	4.0	12.2	21.2
Not specified wholesale trade	72	33.0	85.6	6.4	7.8	22.6
Retail trade	16,172	48.6	76.7	13.3	5.8	18.5
Automobile dealers	1,178	22.2	82.1	10.8	3.2	18.2
Other motor vehicle dealers	158	28.6	91.5	6.5	0.6	10.0
Automotive parts, accessories, and tire stores	481	17.5	84.2	11.0	2.6	20.8
Furniture and home furnishings stores	500	42.2	80.7	12.6	3.7	16.5
Household appliance stores	62	28.3	76.1	12.7	5.7	10.0
Electronics stores	408	28.3	77.0	12.5	8.2	19.4
Building material and supplies dealers	1,076	31.0	82.4	10.2	2.4	17.2
Hardware stores	198	38.4	86.9	8.3	1.6	13.9
Lawn and garden equipment and supplies stores	289	34.8	93.2	2.3	0.8	14.0
Supermarkets and other grocery (except convenience) stores	2,530	46.5	76.5	13.8	5.6	20.5
Convenience stores	314	57.5	71.7	13.3	9.5	12.1
Specialty food stores	217	52.6	78.4	11.0	6.9	21.0
Beer, wine, and liquor stores	156	38.4	73.6	9.8	12.1	11.3
Pharmacies and drug stores	870	66.1	71.9	15.0	9.9	14.9
Health and personal care, except drug, stores	417	69.7	77.8	11.8	5.5	22.6
Gasoline stations	451	50.9	76.3	8.9	9.6	14.6
Clothing stores	869	76.9	71.1	15.6	6.7	25.6
Shoe stores	127	61.1	71.5	17.2	5.9	23.3
Jewelry, luggage, and leather goods stores	157	62.5	79.4	5.5	9.6	20.3
Sporting goods, and hobby and toy stores	441	44.0	86.9	7.0	3.6	14.0
Sewing, needlework, and piece goods stores	52	67.3	94.4	0.0	2.6	21.3
Musical instrument and supplies stores	39	-	-	-	-	-
Book stores and news dealers	86	62.2	90.2	5.5	3.9	20.1
Department stores	277	75.7	73.5	12.6	9.7	26.9

n.e.c. = not elsewhere classified.

NOTE: Estimates for the above race groups (White, Black or African American, and Asian) do not sum to totals because data are not shown for all races. Persons whose ethnicity is identified as Hispanic or Latino may be of any race. Updated population controls are introduced annually with the release of January data. Effective with January 2020 data, industries reflect the introduction of the 2017 Census industry classification system, derived from the 2017 North American Industry Classification System (NAICS). No historical data have been revised. Data for 2020 are not strictly comparable with earlier years. Dash indicates no data or data that do not meet publication criteria (values not shown where base is less than 50,000).

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 - MICHAEL
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 I just wanted to let you know that my order was delivered yesterday afternoon, safe and sound and in good condition. Thank you for your

MOST POPULAR	
Marlboro	Camel
Winston	Parliament
FROM A TO Z	
555	Lucky Strike
American Legend	Magna
Aroma Rich	Marlboro
Astra	Milano
Atis	Mild Seven
Betelnokkanal	Mond
BAH	Monte Carlo
Beratt	More
Bond	MT
Camel	Muratti
Captain Black	Pall Mall
Cavallo	Parker&Simpson
Chesterfield	Parliament
Classic	Phillip Morris
Cosmos	President
Davidoff	Prima Lux
Dolna	R1
Dunhill	Red&White
Epique	Richmond
Esquive	Rossa
Esse	Rothmans
Gauloises	Salem
Glamour	Subtrank

\$ 48.50

Prices per 200 cigarettes 1-carton

Marlboro Red 100

\$ 48.50

Prices per 200 cigarettes 1-carton

100 CAMEL FILTERS

\$ 41.50

Prices per 200 cigarettes 1-carton

Marlboro Double Mix 100

\$ 58.50

\$ 48.00

\$ 50.30

Since June 2002

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CHOOSE BRAND

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Cigarettes

Cigars

Order Status

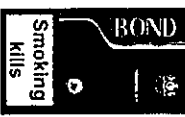
Shopping Cart



Menthol Cigarettes

MOST POPULAR

Marlboro	Camel
Winston	Parliament
FROM A TO Z	
555	Lucky Strike
American Legend	Magna
Aroma Rich	Marlboro
Astra	Milano
Atis	Mild Seven
Belomorkanal	Mond
B&H	Monte Carlo
Beratt	More
Bond	MT
Camel	Muratti
Captain Black	Pail Mail
Cavallo	Parker&Simpson
Chesterfield	Parliament
Classic	Phillip Morris
Cosmos	President
Davidoff	Prima Lux
Dofna	R1
Dunhill	Red&White
Epique	Richmond
Esquire	Rossa
Esse	Rothmans
Gauloises	Salem
Glanatir	Sahariana



Bond Compact Premium Mix Cigarettes

Price \$ 40.30

Minimum amount of cartons 3



Esse Super Slims Green 100's Cigarettes

Price \$ 40.50

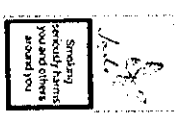
Minimum amount of cartons 3



Kent Crystal Mix Cigarettes

Price \$ 47.45

Minimum amount of cartons 3



Style Jade Super Slims Menthol Cigarettes

Price \$ 41.50

Minimum amount of cartons 3

