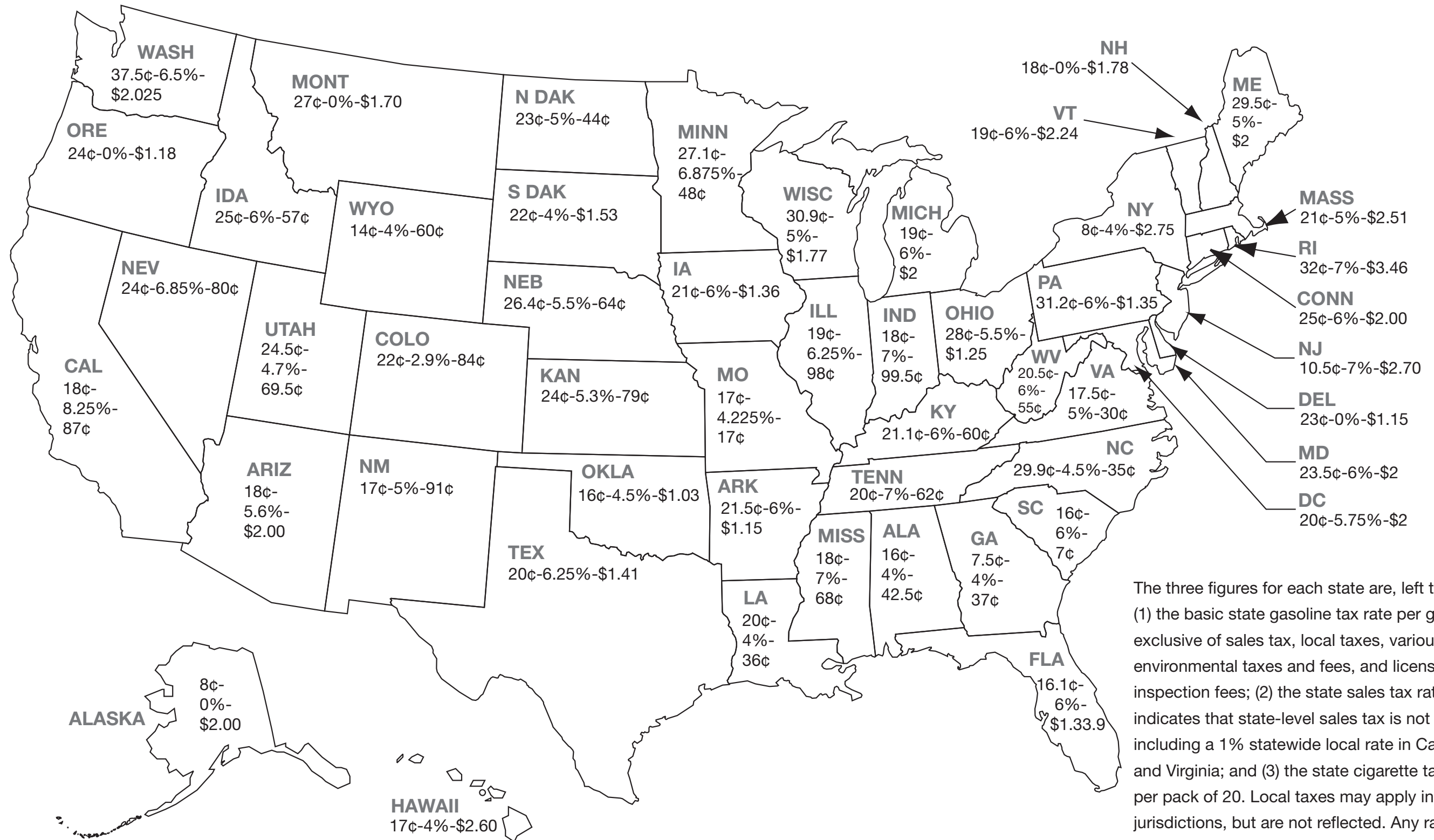


# State Gasoline, Sales, and Cigarette Tax Rates as of July 1, 2009



The three figures for each state are, left to right, (1) the basic state gasoline tax rate per gallon, exclusive of sales tax, local taxes, various environmental taxes and fees, and license and inspection fees; (2) the state sales tax rate ("0%" indicates that state-level sales tax is not levied), including a 1% statewide local rate in California and Virginia; and (3) the state cigarette tax rate per pack of 20. Local taxes may apply in certain jurisdictions, but are not reflected. Any rate changes effective July 1, 2009, but not announced by press time are not reflected.