



STATE EXCISE TAX RATES FOR NON-CIGARETTE TOBACCO PRODUCTS

Every state has at least some tax on non-cigarette tobacco products. FL and PA do not tax cigars, but do tax other tobacco products (OTP). The highest rates for moist snuff, as a percentage of wholesale/manufacturer's price, are in MA (210%), WI (100%), MN (95%), FL (85%), and AK (75%). Of those states that tax OTP at a percentage of price, the average rate is roughly 45.5%. Some of the states with the lowest percentage of price OTP taxes have high rates of smokeless use by high school males, such as WV and TN (22.8% and 18.5%, respectively). Nationwide, 11.9% of high school boys and 2.3% of girls use smokeless tobacco.¹ It is important to raise tax rates on all tobacco products to prevent initiation with or switching to lower-taxed and lower-priced tobacco products. See Campaign Factsheets, *Smokeless Tobacco and Kids*, www.tobaccofreekids.org/research/factsheets/pdf/0003.pdf and *Benefits from Increasing Smokeless Tobacco Taxes*, <http://www.tobaccofreekids.org/research/factsheets/pdf/0180.pdf>.

State	Snuff Tax ²	Chewing & Smoking Tobacco Tax	Cigar Tax ³	E-Cigarette Tax	Date OTP tax last changed	Cigarette Tax (¢/pack)	Parallel Tax (% w/s price)
Alabama	1.0-12.0¢/oz.	Chewing: 1.5¢/oz.; Smoking: 4-6¢/oz.	4.0-40.5¢/10 cigars		5/18/2004	67.5	16%
Alaska	75% wholesale price	75% wholesale price	75% wholesale price		10/1/1997	200	47%
Arizona	22.25¢/oz.	5.45-22.25¢/oz.	22.05-218¢/10 cigars		12/8/2006	200	47%
Arkansas	68% mfr. price	68% mfr. price	68% mfr. price, 50¢ cap		3/1/2009	115	27%
California ⁴	65.08% wholesale price	65.08% wholesale price	65.08% wholesale price	65.08% wholesale price	7/1/2017	287	67%
Colorado	40% mfr. price	40% mfr. price	40% mfr. price		1/1/2005	84	20%
Connecticut	100¢/oz.	50% wholesale price	50% wholesale price, 50¢ cap; LC		7/1/2011	390	91%
Delaware	54¢/oz.	15% wholesale price	15% wholesale price		6/30/2007	160	37%
DC	65% wholesale price	65% wholesale price	65% wholesale price (cigars<\$2 only); LC	65% wholesale price	10/1/2016	250	58%
Florida	85% wholesale price	85% wholesale price	None		7/1/2009	133.9	31%
Georgia	10% wholesale price	10% wholesale price	2.5¢/10 cigars; 23% wholesale price		7/1/2003	37	9%
Hawaii	70% wholesale price	70% wholesale price	50% wholesale price; LC		9/30/2009	320	74%
Idaho	40% wholesale price	40% wholesale price	40% wholesale price		7/1/1994	57	14%
Illinois	30¢/oz.	36% wholesale price	36% wholesale price; LC		7/1/2013	198	46%
Indiana	40¢/oz.	24% wholesale price	24% wholesale price		7/1/2014	99.5	23%
Iowa	119¢/oz.	50% wholesale price	50% wholesale price, 50¢ cap; LC		3/15/2007	136	32%
Kansas	10% wholesale price	10% wholesale price	10% wholesale price	20¢/mL	7/1/1972	129	30%
Kentucky	19¢/unit ⁵	15% wholesale price	15% wholesale price		4/1/2009	60	14%
Louisiana	20% mfr. price	Chewing: 20% mfr. price; Smoking: 33%	8%-20% mfr. price	5¢/mL	7/1/2000	108	25%

¹ CDC, Youth Risk Behavior Surveillance (YRBS), 2015, http://www.cdc.gov/healthyyouth/data/yrbs/pdf/2015/ss6506_updated.pdf.

² Each state that has a separate "snuff" definition defines it differently, but it is usually defined as any powdered, finely cut, or ground tobacco that is not intended to be smoked.

³ "LC" indicates that the state has specified that little cigars, however defined by the state, are taxed at the same rate as cigarettes.

⁴ California's other tobacco product tax is based on the state's cigarette tax rate and is adjusted on July 1 every year.

⁵ Moist snuff only. A unit is defined as a container less than 1.5oz. Dry snuff is taxed at the same rate as chewing tobacco.

State	Snuff Tax ²	Chewing & Smoking Tobacco Tax	Cigar Tax ³	E-Cigarette Tax	Date OTP tax last changed	Cigarette Tax (¢/pack)	Parallel Tax (% w/s price)
Maine	202¢/oz. (with min. tax)	Chewing: 202¢/oz.; Smoking: 20%	20% wholesale price		7/1/2009	200	47%
Maryland	30% wholesale price	30% wholesale price	Non-premium: 70% w/s price; Premium: 15% w/s price		7/1/2012	200	47%
Massachusetts	210% wholesale price	Chewing: 210% w/s price; Smoking: 40%	40% wholesale price; LC		7/31/2013	351	82%
Michigan	32% wholesale price	32% wholesale price	32% wholesale price		7/1/2004	200	47%
Minnesota	95% wholesale price (with \$3.04 min. tax)	95% wholesale price	95% wholesale price; \$3.50 premium cigar cap; LC;	95% wholesale price	7/1/2013 (min tax 1/1/2017)	304	71%
Mississippi	15% mfr. price	15% mfr. price	15% mfr. price		6/1/2005	68	16%
Missouri	10% mfr. price	10% mfr. price	10% mfr. price		10/1/1993	17	4%
Montana	85¢/oz.	50% wholesale price	50% wholesale price; LC		1/1/2005	170	40%
Nebraska	44¢/oz.	20% wholesale price	20% wholesale price		10/1/2009	64	15%
Nevada	30% wholesale price	30% wholesale price	30% wholesale price		1983	180	42%
New Hampshire	65.03% wholesale price	65.03% wholesale price	65.03% w/s price (not premium); LC		8/1/2013	178	42%
New Jersey	75¢/oz.	30% wholesale price	30% wholesale price		7/15/2006	270	63%
New Mexico	25% mfr. price	25% mfr. price	25% mfr. price; LC			166	39%
New York	200¢/oz. (with min. tax)	75% wholesale price	75% wholesale price; LC		8/1/2010	435	101%
North Carolina	12.8% wholesale price	12.8% wholesale price	12.8% wholesale price	5¢/mL	9/1/2009	45	11%
North Dakota	60¢/oz.	Chewing: 16¢/oz; Smoking: 28% w/s price	28% wholesale price		7/1/2001	44	11%
Ohio	17% wholesale price	17% wholesale price	LC: 37% w/s price; others: 17% w/s price		2/1/1993	160	37%
Oklahoma	60% mfr. price	Chewing: 60% mfr. price; Smoking: 80%	3.6-120¢/10 cigars		1/1/2005	103	24%
Oregon	178¢/oz. (with min. tax)	65% wholesale price	65% wholesale price, 50¢ cap		1/1/2010	132	31%
Pennsylvania	55¢/oz	55¢/oz	LC	40% wholesale price	10/1/2016	260	61%
Rhode Island	100¢/oz.	80% wholesale price	80% wholesale price, 50¢ cap; LC		4/10/2009	375	87%
South Carolina	5% mfr. price	5% mfr. price	5% mfr. price			57	14%
South Dakota	35% wholesale price	35% wholesale price	35% wholesale price		1/1/2007	153	36%
Tennessee	6.6% wholesale price	6.6% wholesale price	6.6% wholesale price; LC		7/15/2002	62	15%
Texas	122¢/oz. (with min. tax)	122¢/oz. (with min. tax)	1-15¢/10 cigars		9/1/2013	141	33%
Utah	183¢/oz.	86% mfr. price	86% mfr. price; LC		7/1/2010	170	40%
Vermont	257¢/oz. or 308¢/pack if less than 1.2oz.	92% wholesale price	92% w/s price for <\$2.17 w/s price; \$2 per cigar for >\$2.17 to <\$10; \$4 per cigar for ≥ \$10; LC		7/1/2015	308	72%

State	Snuff Tax ²	Chewing & Smoking Tobacco Tax	Cigar Tax ³	E-Cigarette Tax	Date OTP tax last changed	Cigarette Tax (¢/pack)	Parallel Tax (% w/s price)
Virginia	18¢/oz.	Chewing: 21¢-70¢/unit Other: 10% mfr. price	10% mfr. price		1/1/2011	30	7%
Washington	252.6¢ per 1.2oz. min.	95% taxable sales price	95% taxable sales price, 75¢ cap; LC		5/1/2010	302.5	70%
West Virginia	12% wholesale price	12% wholesale price	12% wholesale price	7.5¢/mL	7/1/2016	120	28%
Wisconsin	100% mfr. price	71% mfr. price	71% mfr. price, 50¢ cap		9/1/2009	252	59%
Wyoming	60¢/oz. (with min. tax)	20% wholesale price	20% wholesale price		7/1/2009	60	14%
US Government	9.4¢/oz.	Chewing: 3.1¢/oz.; Pipe: 17.7¢/oz.; RYO: \$1.55/oz.	LC; Large cigars: 52.75% mfr. price, 40.26¢ cap		4/1/2009	100.66	

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Manufacturer's (Mfr.) Price is the price charged to wholesalers/distributors by the tobacco company that makes the product. **Wholesale (w/s) Price** is either the price charged to retailers by the wholesalers/distributors or, in some states, equal to the Manufacturer's Price. **Parallel tax rate** is based on the cigarette tax and the taxable wholesale price of cigarettes versus other tobacco products.

Sources: Orzechowski & Walker, *The Tax Burden on Tobacco*, 2015; press reports; state tax officials; U.S. Alcohol and Tobacco Tax and Trade Bureau; USDA Economic Research Service.

More information on other tobacco product taxes is available at http://www.tobaccofreekids.org/facts_issues/fact_sheets/policies/tax/other_products/.