



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). Although not listed below, some localities have a tax on OTP in addition to the state tax. The highest rates for moist snuff, as a percentage of wholesale/manufacture’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 47.4%. 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 (14.5%).¹ Nationwide, 5.8% of high school boys and 1.6% of girls use smokeless tobacco.² 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 *State Benefits from Increasing Smokeless Tobacco Taxes*, <http://www.tobaccofreekids.org/research/factsheets/pdf/0180.pdf>.

State	Snuff Tax ³	Chewing & Smoking Tobacco Tax	Cigar Tax ⁴	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	13%
Alaska	75% wholesale price	75% wholesale price	75% wholesale price		10/1/1997	200	39%
Arizona	22.25¢/oz.	5.45-22.25¢/oz.	22.05-218¢/10 cigars		12/8/2006	200	39%
Arkansas	68% mfr. price	68% mfr. price	68% mfr. price, 50¢ cap		3/1/2009	115	23%
California ⁵	63.49% wholesale price	63.49% wholesale price	63.49% wholesale price	63.49% wholesale price	7/1/2021	287	56%
Colorado	50% mfr. price (with \$1.48 min tax)	50% mfr. price	50% mfr. price	30% mfr. price	1/1/2021	194	38%
Connecticut	300¢/oz.	50% wholesale price	50% wholesale price, 50¢ cap; LC	Closed system: 40¢/mL Open: 10% w/s price	10/1/2019	435	84%
Delaware	92¢/oz.	30% wholesale price	30% wholesale price	5¢/mL	1/1/2018	210	41%
DC ⁶	91% wholesale price	91% wholesale price	91% wholesale price (cigars<\$2 only); LC	91% wholesale price	10/1/2019	450	87%
Florida	85% wholesale price	85% wholesale price	None		7/1/2009	133.9	26%
Georgia	10% wholesale price	10% wholesale price	2.5¢/10 cigars; 23% wholesale price	Closed system: 5¢/mL Open & disposables: 7% w/s price	1/1/2021	37	8%
Hawaii	70% wholesale price	70% wholesale price	50% wholesale price; LC		9/30/2009	320	62%
Idaho	40% wholesale price	40% wholesale price	40% wholesale price		7/1/1994	57	11%
Illinois	30¢/oz.	36% wholesale price	36% wholesale price; LC	15% wholesale price	7/1/2019	298	58%
Indiana	40¢/oz.	24% wholesale price	24% wholesale price		7/1/2014	99.5	20%
Iowa	119¢/oz.	50% wholesale price	50% w/s price, 50¢ cap; LC		3/15/2007	136	27%
Kansas	10% wholesale price	10% wholesale price	10% wholesale price	5¢/mL	7/1/2017	129	25%

¹ CDC, Youth Risk Behavior Surveillance (YRBS), 2019.

² CDC, Youth Risk Behavior Surveillance (YRBS), 2019, <https://www.cdc.gov/mmwr/volumes/69/su/pdfs/su6901a7-H.pdf>. Data from the 2019 National Youth Tobacco Survey (NYTS), using a different methodology from the YRBS, found that 7.5% of high school boys and 1.8% of girls use smokeless tobacco (<https://www.cdc.gov/mmwr/volumes/68/ss/pdfs/ss6812a1-H.pdf>).

³ 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.

⁴ “LC” indicates that the state has specified that little cigars, however defined by the state, are taxed at the same rate as cigarettes.

⁵ California’s other tobacco product tax is based on the state’s cigarette tax rate and is adjusted on July 1 every year.

⁶ Washington, DC’s other tobacco product tax is based on the District’s cigarette tax rate and is adjusted on October 1 every year.

State	Snuff Tax ⁷	Chewing & Smoking Tobacco Tax	Cigar Tax ⁸	E-Cigarette Tax	Date OTP tax last changed	Cigarette Tax (¢/pack)	Parallel Tax (% w/s price)
Kentucky	19¢/unit ⁹	15% wholesale price	15% wholesale price	Open: 15% w/s price; Closed: \$1.50/cartridge	8/1/2020	110	22%
Louisiana	20% mfr. price	Chewing: 20% mfr. price; Smoking: 33% mfr price	8%-20% mfr. price	5¢/mL	7/1/2015	108	21%
Maine	202¢/oz. (with min. tax)	Chewing: 202¢/oz.; Smoking: 43% w/s price	43% wholesale price	43% wholesale price	1/2/2020	200	39%
Maryland	53% wholesale price	Chewing: 53% w/s price; Smoking: 30% w/s price	Non-premium: 70% w/s price; Premium: 15% w/s price	≤5mL: 60% retail price others: 12% retail price	3/14/2021	375	72%
Massachusetts	210% wholesale price	Chewing: 210% w/s price; Smoking: 40%	40% wholesale price; LC	75% wholesale price	6/1/2020	351	68%
Michigan	32% wholesale price	32% wholesale price	32% wholesale price		7/1/2004	200	39%
Minnesota	95% wholesale price (with \$3.04 min. tax)	95% wholesale price	95% wholesale price; 50¢ premium cigar cap; LC	95% wholesale price	7/1/2013	304	59%
Mississippi	15% mfr. price	15% mfr. price	15% mfr. price		6/1/2005	68	14%
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	33%
Nebraska	44¢/oz.	20% wholesale price	20% wholesale price		10/1/2009	64	13%
Nevada	30% wholesale price	30% wholesale price	30% wholesale price	30% wholesale price	1/1/2020	180	35%
New Hampshire	65.03% wholesale price	65.03% wholesale price	65.03% w/s price (not premium); LC	Open: 8% w/s price; Closed: 30¢/mL	1/1/2020	178	35%
New Jersey	75¢/oz.	30% wholesale price	30% wholesale price	Liquid nicotine: 10¢/mL; Container e-liquid: 10% retail price	11/1/2019	270	52%
New Mexico	25% mfr. price	25% mfr. price	25% mfr. price; 50¢ cap; LC	Open: 12.5% mfr price; Closed: 50¢/cartridge	7/1/2019	200	39%
New York	200¢/oz. (with min. tax)	75% wholesale price	75% wholesale price; LC	20% retail price	12/1/2019	435	84%
North Carolina	12.8% wholesale price	12.8% wholesale price	12.8% wholesale price	5¢/mL	6/1/2015	45	9%
North Dakota	60¢/oz.	Chewing: 16¢/oz; Smoking: 28% w/s price	28% wholesale price		7/1/2001	44	9%
Ohio	17% wholesale price	17% wholesale price	LC: 37% w/s price; others: 17% w/s price	10¢/mL	10/1/2019	160	31%
Oklahoma	60% mfr. price	Chewing: 60% mfr. price; Smoking: 80% mfr price	3.6-120¢/10 cigars; LC		1/1/2005	203	39%
Oregon	178¢/oz. (with min. tax)	65% wholesale price	65% wholesale price, \$1.00 cap; LC	65% wholesale price	1/1/2021	333	64%
Pennsylvania	55¢/oz	55¢/oz	LC	40% wholesale price	10/1/2016	260	50%
Rhode Island	100¢/oz.	80% wholesale price	80% w/s price, 50¢ cap; LC		4/10/2009	425	82%
South Carolina	5% mfr. price	5% mfr. price	5% mfr. price			57	11%
South Dakota	35% wholesale price	35% wholesale price	35% wholesale price		1/1/2007	153	30%

⁷ 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.

⁸ "LC" indicates that the state has specified that little cigars, however defined by the state, are taxed at the same rate as cigarettes.

⁹ 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 ⁷	Chewing & Smoking Tobacco Tax	Cigar Tax ⁸	E-Cigarette Tax	Date OTP tax last changed	Cigarette Tax (¢/pack)	Parallel Tax (% w/s price)
Tennessee	6.6% wholesale price	6.6% wholesale price	6.6% wholesale price; LC		7/15/2002	62	12%
Texas	122¢/oz. (with min. tax)	122¢/oz. (with min. tax)	1-15¢/10 cigars		9/1/2013	141	28%
Utah	183¢/oz. ¹⁰	86% mfr. price	86% mfr. price; LC	56% mfr. price	7/1/2020	170	33%
Vermont	257¢/oz. or 308¢/pack if less than 1.2oz.	92% wholesale price	92% w/s price for <\$2.17; \$2 per cigar for >\$2.17 to <\$10; \$4 per cigar for ≥ \$10; LC	92% wholesale price	7/1/2019	308	60%
Virginia	36¢/oz.	Chewing: 42¢-140¢/unit; RYO: 10% mfr. price; Other: 20% mfr price	20% mfr. price	6.6¢/mL	7/1/2020	60	12%
Washington	252.6¢ per 1.2oz. min.	95% taxable sales price	95% taxable sales price, 75¢ cap; LC	≤5mL container: 27¢/mL >5mL container: 9¢/mL	10/1/2019	302.5	58%
West Virginia	12% wholesale price	12% wholesale price	12% wholesale price	7.5¢/mL	7/1/2016	120	24%
Wisconsin	100% mfr. price	71% mfr. price	71% mfr. price, 50¢ cap	5¢/mL ¹¹	10/1/2019	252	49%
Wyoming	60¢/oz. (with min. tax)	20% wholesale price	20% wholesale price	15% wholesale price	7/1/2020	60	12%
US Government	9.4¢/oz.	Chewing: 3.1¢/oz.; Pipe: 17.7¢/oz.; RYO: 155¢/oz.	LC; large cigars: 52.75% mfr. price, 40.26¢ cap		4/1/2009	100.66	20%

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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*, 2019; 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 <https://tobaccofreekids.org/fact-sheets/tobacco-control-policies/taxes-on-other-tobacco-products>.

¹⁰ Tax on "alternative nicotine products" at 183¢/oz. effective 7/1/2021. Tax on "nontherapeutic nicotine device substance and prefilled nontherapeutic nicotine device at 56% mfr. price effective 7/1/2021.

¹¹ Based on a July 2020 Wisconsin Supreme Court ruling, the vapor products tax only applies to disposables and devices, not separately sold e-liquids. Wisconsin Department of Revenue, "Vapor Products Tax," Guidance Document Number: 100002, July 22, 2020, <https://www.revenue.wi.gov/Pages/FAQS/ise-vape.aspx#vap17>.