



## 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/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 47.8%. 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 (19.3%).<sup>1</sup> Nationwide, 8.9% of high school boys and 1.9% of girls use smokeless tobacco.<sup>2</sup> 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](http://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 <sup>3</sup> | Chewing & Smoking Tobacco Tax           | Cigar Tax <sup>4</sup>                    | 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.;<br>Smoking: 4-6¢/oz. | 4.0-40.5¢/10 cigars                       |  | 5/18/2004                 | 67.5                   | 14%                        |
| Alaska                  | 75% wholesale price    | 75% wholesale price                     | 75% wholesale price                       |  | 10/1/1997                 | 200                    | 42%                        |
| Arizona                 | 22.25¢/oz.             | 5.45-22.25¢/oz.                         | 22.05-218¢/10 cigars                      |  | 12/8/2006                 | 200                    | 42%                        |
| Arkansas                | 68% mfr. price         | 68% mfr. price                          | 68% mfr. price, 50¢ cap                   |  | 3/1/2009                  | 115                    | 24%                        |
| California <sup>5</sup> | 59.27% wholesale price | 59.27% wholesale price                  | 59.27% wholesale price                    | 59.27% wholesale price                       | 7/1/2019                  | 287                    | 60%                        |
| Colorado                | 40% mfr. price         | 40% mfr. price                          | 40% mfr. price                            |  | 1/1/2005                  | 84                     | 18%                        |
| Connecticut             | 300¢/oz.               | 50% wholesale price                     | 50% wholesale price, 50¢ cap; LC          | Closed system: 40¢/mL<br>Open: 10% w/s price | 10/1/2019                 | 435                    | 90%                        |
| Delaware                | 92¢/oz.                | 30% wholesale price                     | 30% wholesale price                       | 5¢/mL  | 1/1/2018                  | 210                    | 44%                        |
| DC <sup>6</sup>         | 91% wholesale price    | 91% wholesale price                     | 91% wholesale price (cigars<\$2 only); LC | 91% wholesale price                          | 10/1/2019                 | 450                    | 93%                        |
| Florida                 | 85% wholesale price    | 85% wholesale price                     | None                                      |  | 7/1/2009                  | 133.9                  | 28%                        |
| Georgia                 | 10% wholesale price    | 10% wholesale price                     | 2.5¢/10 cigars; 23% wholesale price       |  | 7/1/2003                  | 37                     | 8%                         |
| Hawaii                  | 70% wholesale price    | 70% wholesale price                     | 50% wholesale price; LC                   |  | 9/30/2009                 | 320                    | 66%                        |
| Idaho                   | 40% wholesale price    | 40% wholesale price                     | 40% wholesale price                       |  | 7/1/1994                  | 57                     | 12%                        |
| Illinois                | 30¢/oz.                | 36% wholesale price                     | 36% wholesale price; LC                   | 15% wholesale price                          | 7/1/2019                  | 298                    | 62%                        |
| Indiana                 | 40¢/oz.                | 24% wholesale price                     | 24% wholesale price                       |  | 7/1/2014                  | 99.5                   | 21%                        |
| Iowa                    | 119¢/oz.               | 50% wholesale price                     | 50% w/s price, 50¢ cap; LC                |  | 3/15/2007                 | 136                    | 29%                        |
| Kansas                  | 10% wholesale price    | 10% wholesale price                     | 10% wholesale price                       | 5¢/mL  | 7/1/2017                  | 129                    | 27%                        |
| Kentucky                | 19¢/unit <sup>7</sup>  | 15% wholesale price                     | 15% wholesale price                       |  | 4/1/2009                  | 110                    | 23%                        |

<sup>1</sup> CDC, Youth Risk Behavior Surveillance (YRBS), 2017, <https://www.cdc.gov/healthyouth/data/yrbs/pdf/2017/ss6708.pdf>.

<sup>2</sup> CDC, Youth Risk Behavior Surveillance (YRBS), 2017, <https://www.cdc.gov/healthyouth/data/yrbs/pdf/2017/ss6708.pdf>. Data from the 2017 National Youth Tobacco Survey (NYTS), using a different methodology from the YRBS, found that, 7.7% of high school boys and 3.0% of girls use smokeless tobacco (<https://www.cdc.gov/mmwr/volumes/67/wr/pdfs/mm6722a3-H.pdf>).

<sup>3</sup> 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.

<sup>4</sup> "LC" indicates that the state has specified that little cigars, however defined by the state, are taxed at the same rate as cigarettes.

<sup>5</sup> California's other tobacco product tax is based on the state's cigarette tax rate and is adjusted on July 1 every year.

<sup>6</sup> Washington, DC's other tobacco product tax is based on the District's cigarette tax rate and is adjusted on October 1 every year.

<sup>7</sup> 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 <sup>3</sup>                        | Chewing & Smoking Tobacco Tax                      | Cigar Tax <sup>4</sup>  | E-Cigarette Tax   | Date OTP tax last changed | Cigarette Tax (¢/pack) | Parallel Tax (% w/s price) |
|----------------|---|--|---|---|---------------------------|------------------------|----------------------------|
| Louisiana      | 20% mfr. price                                | Chewing: 20% mfr. price;<br>Smoking: 33% mfr price | 8%-20% mfr. price   | 5¢/mL   | 7/1/2015                  | 108                    | 23%                        |
| Maine          | 202¢/oz. (with min. tax)                      | Chewing: 202¢/oz.;<br>Smoking: 43% w/s price       | 43% wholesale price   | 43% wholesale price   | 1/2/2020                  | 200                    | 42%                        |
| Maryland       | 30% wholesale price                           | 30% wholesale price                                | Non-premium: 70% w/s price;<br>Premium: 15% w/s price   |   | 7/1/2012                  | 200                    | 42%                        |
| Massachusetts  | 210% wholesale price                          | Chewing: 210% w/s price;<br>Smoking: 40%           | 40% wholesale price; LC   | 75% wholesale price   | 6/1/2020                  | 351                    | 73%                        |
| Michigan       | 32% wholesale price                           | 32% wholesale price                                | 32% wholesale price   |   | 7/1/2004                  | 200                    | 42%                        |
| Minnesota      | 95% wholesale price<br>(with \$3.04 min. tax) | 95% wholesale price                                | 95% wholesale price; 50¢<br>premium cigar cap; LC   | 95% wholesale price   | 7/1/2013                  | 304                    | 63%                        |
| Mississippi    | 15% mfr. price                                | 15% mfr. price                                     | 15% mfr. price  |   | 6/1/2005                  | 68                     | 15%                        |
| 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                    | 36%                        |
| Nebraska       | 44¢/oz.                                       | 20% wholesale price                                | 20% wholesale price   |   | 10/1/2009                 | 64                     | 14%                        |
| Nevada         | 30% wholesale price                           | 30% wholesale price                                | 30% wholesale price   | 30% wholesale price   | 1/1/2020                  | 180                    | 38%                        |
| New Hampshire  | 65.03% wholesale price                        | 65.03% wholesale price                             | 65.03% w/s price (not<br>premium); LC   | Open: 8% w/s price;<br>Closed: 30¢/mL                               | 1/1/2020                  | 178                    | 37%                        |
| New Jersey     | 75¢/oz.                                       | 30% wholesale price                                | 30% wholesale price   | Liquid nicotine: 10¢/mL;<br>Container e-liquid: 10%<br>retail price | 11/1/2019                 | 270                    | 56%                        |
| New Mexico     | 25% mfr. price                                | 25% mfr. price                                     | 25% mfr. price; 50¢ cap; LC   | Open: 12.5% mfr price;<br>Closed: 50¢/cartridge                     | 7/1/2019                  | 200                    | 42%                        |
| New York       | 200¢/oz. (with min. tax)                      | 75% wholesale price                                | 75% wholesale price; LC   | 20% retail price  | 12/1/2019                 | 435                    | 90%                        |
| North Carolina | 12.8% wholesale price                         | 12.8% wholesale price                              | 12.8% wholesale price   | 5¢/mL   | 6/1/2015                  | 45                     | 10%                        |
| North Dakota   | 60¢/oz.                                       | Chewing: 16¢/oz;<br>Smoking: 28% w/s price         | 28% wholesale price   |   | 7/1/2001                  | 44                     | 10%                        |
| Ohio           | 17% wholesale price                           | 17% wholesale price                                | LC: 37% w/s price; others:<br>17% w/s price   | 10¢/mL  | 10/1/2019                 | 160                    | 33%                        |
| Oklahoma       | 60% mfr. price                                | Chewing: 60% mfr. price;<br>Smoking: 80% mfr price | 3.6-120¢/10 cigars; LC  |   | 1/1/2005                  | 203                    | 42%                        |
| Oregon         | 178¢/oz. (with min. tax)                      | 65% wholesale price                                | 65% wholesale price, 50¢ cap  |   | 1/1/2010                  | 133                    | 28%                        |
| Pennsylvania   | 55¢/oz  | 55¢/oz   | LC  | 40% wholesale price   | 10/1/2016                 | 260                    | 54%                        |
| Rhode Island   | 100¢/oz.                                      | 80% wholesale price                                | 80% w/s price, 50¢ cap; LC  |   | 4/10/2009                 | 425                    | 88%                        |
| South Carolina | 5% mfr. price                                 | 5% mfr. price                                      | 5% mfr. price   |   |                           | 57                     | 12%                        |
| South Dakota   | 35% wholesale price                           | 35% wholesale price                                | 35% wholesale price   |   | 1/1/2007                  | 153                    | 32%                        |
| Tennessee      | 6.6% wholesale price                          | 6.6% wholesale price                               | 6.6% wholesale price; LC  |   | 7/15/2002                 | 62                     | 13%                        |
| Texas          | 122¢/oz. (with min. tax)                      | 122¢/oz. (with min. tax)                           | 1-15¢/10 cigars   |   | 9/1/2013                  | 141                    | 30%                        |
| Utah           | 183¢/oz.                                      | 86% mfr. price                                     | 86% mfr. price; LC  |   | 7/1/2010                  | 170                    | 36%                        |
| Vermont        | 257¢/oz. or 308¢/pack<br>if less than 1.2oz.  | 92% wholesale price                                | 92% w/s price for <\$2.17; \$2<br>per cigar for >\$2.17 to <\$10;<br>\$4 per cigar for ≥ \$10; LC | 92% wholesale price   | 7/1/2019                  | 308                    | 64%                        |

| State         | Snuff Tax <sup>3</sup>  | Chewing & Smoking Tobacco Tax                           | Cigar Tax <sup>4</sup>                          | E-Cigarette Tax                                 | Date OTP tax last changed | Cigarette Tax (¢/pack) | Parallel Tax (% w/s price) |
|---------------|-------------------------|---|---|---|---------------------------|------------------------|----------------------------|
| Virginia      | 18¢/oz.                 | Chewing: 21¢-70¢/unit<br>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            | ≤5mL container: 27¢/mL<br>>5mL container: 9¢/mL | 10/1/2019                 | 302.5                  | 63%                        |
| West Virginia | 12% wholesale price     | 12% wholesale price                                     | 12% wholesale price                             | 7.5¢/mL   | 7/1/2016                  | 120                    | 25%                        |
| Wisconsin     | 100% mfr. price         | 71% mfr. price  | 71% mfr. price, 50¢ cap                         | 5¢/mL   | 10/1/2019                 | 252                    | 52%                        |
| Wyoming       | 60¢/oz. (with min. tax) | 20% wholesale price                                     | 20% wholesale price                             |   | 7/1/2009                  | 60                     | 13%                        |
| US Government | 9.4¢/oz.                | Chewing: 3.1¢/oz.;<br>Pipe: 17.7¢/oz.;<br>RYO: 155¢/oz. | LC; large cigars: 52.75% mfr. price, 40.26¢ cap |   | 4/1/2009                  | 100.66                 | 22%                        |

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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*, 2018; 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>.