



## 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.<sup>1</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 *Benefits from Increasing Smokeless Tobacco Taxes*, <http://www.tobaccofreekids.org/research/factsheets/pdf/0180.pdf>.

| State                   | Snuff Tax <sup>2</sup> | Chewing & Smoking Tobacco Tax           | Cigar Tax <sup>3</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                   | 16%                        |
| Alaska                  | 75% wholesale price    | 75% wholesale price                     | 75% wholesale price                       |                        | 10/1/1997                 | 200                    | 45%                        |
| Arizona                 | 22.25¢/oz.             | 5.45-22.25¢/oz.                         | 22.05-218¢/10 cigars                      |                        | 12/8/2006                 | 200                    | 45%                        |
| Arkansas                | 68% mfr. price         | 68% mfr. price                          | 68% mfr. price, 50¢ cap                   |                        | 3/1/2009                  | 115                    | 26%                        |
| California <sup>4</sup> | 65.08% wholesale price | 65.08% wholesale price                  | 65.08% wholesale price                    | 65.08% wholesale price | 7/1/2017                  | 287                    | 64%                        |
| Colorado                | 40% mfr. price         | 40% mfr. price                          | 40% mfr. price                            |                        | 1/1/2005                  | 84                     | 19%                        |
| Connecticut             | 300¢/oz.               | 50% wholesale price                     | 50% wholesale price, 50¢ cap; LC          |                        | 12/1/17                   | 435                    | 97%                        |
| Delaware                | 92¢/oz.                | 30% wholesale price                     | 30% wholesale price                       | 5¢/mL                  | 9/1/2017                  | 210                    | 47%                        |
| DC                      | 60% wholesale price    | 60% wholesale price                     | 60% wholesale price (cigars<\$2 only); LC | 60% wholesale price    | 10/1/2017                 | 250                    | 56%                        |
| Florida                 | 85% wholesale price    | 85% wholesale price                     | None                                      |                        | 7/1/2009                  | 133.9                  | 30%                        |
| 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                    | 72%                        |
| Idaho                   | 40% wholesale price    | 40% wholesale price                     | 40% wholesale price                       |                        | 7/1/1994                  | 57                     | 13%                        |
| Illinois                | 30¢/oz.                | 36% wholesale price                     | 36% wholesale price; LC                   |                        | 7/1/2013                  | 198                    | 45%                        |
| 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                    | 31%                        |
| Kansas                  | 10% wholesale price    | 10% wholesale price                     | 10% wholesale price                       | 5¢/mL                  | 7/1/1972                  | 129                    | 29%                        |
| Kentucky                | 19¢/unit <sup>5</sup>  | 15% wholesale price                     | 15% wholesale price                       |                        | 4/1/2009                  | 60                     | 14%                        |

<sup>1</sup> CDC, Youth Risk Behavior Surveillance (YRBS), 2015, [http://www.cdc.gov/healthyyouth/data/yrbs/pdf/2015/ss6506\\_updated.pdf](http://www.cdc.gov/healthyyouth/data/yrbs/pdf/2015/ss6506_updated.pdf). More recent data from the 2016 National Youth Tobacco Survey (NYTS), using a different methodology from the YRBS, found that, 8.3% of high school boys and 3.3% of girls use smokeless tobacco.

<sup>2</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>3</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>4</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>5</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.

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|----------------|--|--|---|---------------------|-----------------------------|------------------------|----------------------------|
| Louisiana      | 20% mfr. price                             | Chewing: 20% mfr. price;<br>Smoking: 33%   | 8%-20% mfr. price                                     | 5¢/mL               | 7/1/2000                    | 108                    | 25%                        |
| Maine          | 202¢/oz. (with min. tax)                   | Chewing: 202¢/oz.;<br>Smoking: 20%         | 20% wholesale price                                   |                     | 7/1/2009                    | 200                    | 45%                        |
| Maryland       | 30% wholesale price                        | 30% wholesale price                        | Non-premium: 70% w/s price;<br>Premium: 15% w/s price |                     | 7/1/2012                    | 200                    | 45%                        |
| Massachusetts  | 210% wholesale price                       | Chewing: 210% w/s price;<br>Smoking: 40%   | 40% wholesale price; LC                               |                     | 7/31/2013                   | 351                    | 79%                        |
| Michigan       | 32% wholesale price                        | 32% wholesale price                        | 32% wholesale price                                   |                     | 7/1/2004                    | 200                    | 45%                        |
| 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 (min tax 1/1/2017) | 304                    | 68%                        |
| 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                    | 38%                        |
| 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                    | 41%                        |
| New Hampshire  | 65.03% wholesale price                     | 65.03% wholesale price                     | 65.03% w/s price (not premium); LC                    |                     | 8/1/2013                    | 178                    | 40%                        |
| New Jersey     | 75¢/oz.                                    | 30% wholesale price                        | 30% wholesale price                                   |                     | 7/15/2006                   | 270                    | 61%                        |
| New Mexico     | 25% mfr. price                             | 25% mfr. price                             | 25% mfr. price; LC                                    |                     |                             | 166                    | 37%                        |
| New York       | 200¢/oz. (with min. tax)                   | 75% wholesale price                        | 75% wholesale price; LC                               |                     | 8/1/2010                    | 435                    | 97%                        |
| 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;<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: 17% w/s price              |                     | 2/1/1993                    | 160                    | 36%                        |
| Oklahoma       | 60% mfr. price                             | Chewing: 60% mfr. price;<br>Smoking: 80%   | 3.6-120¢/10 cigars                                    |                     | 1/1/2005                    | 103                    | 23%                        |
| Oregon         | 178¢/oz. (with min. tax)                   | 65% wholesale price                        | 65% wholesale price, 50¢ cap                          |                     | 1/1/2010                    | 133                    | 30%                        |
| Pennsylvania   | 55¢/oz                                     | 55¢/oz                                     | LC  | 40% wholesale price | 10/1/2016                   | 260                    | 58%                        |
| Rhode Island   | 100¢/oz.                                   | 80% wholesale price                        | 80% wholesale price, 50¢ cap; LC                      |                     | 4/10/2009                   | 425                    | 95%                        |
| South Carolina | 5% mfr. price                              | 5% mfr. price                              | 5% mfr. price   |                     |                             | 57                     | 13%                        |
| South Dakota   | 35% wholesale price                        | 35% wholesale price                        | 35% wholesale price                                   |                     | 1/1/2007                    | 153                    | 35%                        |
| Tennessee      | 6.6% wholesale price                       | 6.6% wholesale price                       | 6.6% wholesale price; LC                              |                     | 7/15/2002                   | 62                     | 14%                        |
| Texas          | 122¢/oz. (with min. tax)                   | 122¢/oz. (with min. tax)                   | 1-15¢/10 cigars                                       |                     | 9/1/2013                    | 141                    | 32%                        |
| Utah           | 183¢/oz.                                   | 86% mfr. price                             | 86% mfr. price; LC                                    |                     | 7/1/2010                    | 170                    | 38%                        |

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|---------------|---|---|---|-----------------|---------------------------|------------------------|----------------------------|
| 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                    | 69%                        |
| 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  |                 | 5/1/2010                  | 302.5                  | 68%                        |
| West Virginia | 12% wholesale price                       | 12% wholesale price                                 | 12% wholesale price   | 7.5¢/mL         | 7/1/2016                  | 120                    | 27%                        |
| Wisconsin     | 100% mfr. price                           | 71% mfr. price                                      | 71% mfr. price, 50¢ cap   |                 | 9/1/2009                  | 252                    | 57%                        |
| 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                 | 16%                        |

**Campaign for Tobacco-Free Kids, January 12, 2018 / Ann Boonn**

**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*, 2016; 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>.