



## 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%), DC (79%), 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%).<sup>1</sup> Nationwide, 5.8% of high school boys and 1.6% 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.

State	Snuff Tax <sup>3</sup>	Chewing & Other Smokeless Tobacco Tax	Smoking Tobacco (Roll-Your-Own, Pipe 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.	1.5¢/oz.	4-6¢/oz.	4.0-40.5¢/10 cigars		5/18/2004	67.5	11%
Alaska	75% wholesale price	75% wholesale price				10/1/1997	200	36%
Arizona	22.25¢/oz.	5.45-22.25¢/oz.	22.25¢/oz	22.05-218¢/10 cigars		12/8/2006	200	33%
Arkansas	68% manufacturer's price			68% mfr. price, 50¢ cap		3/1/2009	115	21%
California <sup>5</sup>	61.74% wholesale price				61.74% wholesale price + 12.5% sales price	7/1/2022	287	51%
Colorado	50% mfr. price (with \$1.48 min tax)	50% manufacturer's price			35% manufacturer's price <sup>6</sup>	1/1/2022	194	35%
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	77%
Delaware	92¢/oz.	30% wholesale price		30% wholesale price	5¢/mL	1/1/2018	210	38%
DC <sup>7</sup>	79% wholesale price		79% wholesale price (cigars<\$2 only); LC		79% wholesale price	10/1/2022	450	80%
Florida	85% wholesale price		None			7/1/2009	133.9	24%
Georgia	10% wholesale price		Little cigars: 2.5¢/10 cigars; others: 23% w/s price		Closed system: 5¢/mL Open & disposables: 7% w/s price	1/1/2021	37	7%
Hawaii	70% wholesale price		50% wholesale price; LC			9/30/2009	320	57%
Idaho	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	53%
Indiana	40¢/oz.	24% wholesale price; ANP <sup>8</sup> : 40¢/oz.	24% wholesale price		Closed system: 15% w/s price Open & disposables: 15% gross retail income	7/1/2022	99.5	18%

<sup>1</sup> CDC, Youth Risk Behavior Surveillance (YRBS), 2019.

<sup>2</sup> 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>).

<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> Colorado's nicotine product tax increases each year or two years until 2027.

<sup>7</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>8</sup> ANP = "alternative nicotine products."

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Iowa	119¢/oz.	50% wholesale price		50% w/s price, 50¢ cap; LC		3/15/2007	136	25%
Kansas	10% wholesale price				5¢/mL	7/1/2017	129	23%
Kentucky	19¢/unit <sup>9</sup>	15% wholesale price			Open: 15% w/s price; Closed: \$1.50/cartridge	8/1/2020	110	20%
Louisiana	20% mfr. price		33% manufacturer's price	8%-20% mfr. price	5¢/mL	7/1/2015	108	20%
Maine	202¢/oz. (with min. tax)	202¢/oz.	43% wholesale price		43% wholesale price	1/2/2020	200	36%
Maryland	53% wholesale price		30% wholesale price	Non-premium: 70% w/s price; Premium: 15% w/s price	≤5mL: 60% retail price others: 12% retail price	3/14/2021	375	67%
Massachusetts	210% wholesale price		40% wholesale price	40% wholesale price; LC	75% wholesale price	6/1/2020	351	63%
Michigan	32% wholesale price			32% wholesale price; 50¢ cap		11/1/2012	200	36%
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	54%
Mississippi	15% manufacturer's price					6/1/2005	68	13%
Missouri	10% manufacturer's price					10/1/1993	17	4%
Montana	85¢/oz.	50% wholesale price		50% wholesale price; LC		1/1/2005	170	31%
Nebraska	44¢/oz.	20% wholesale price		20% wholesale price		10/1/2009	64	12%
Nevada	30% wholesale price					1/1/2020	180	32%
New Hampshire	65.03% wholesale price			65.03% w/s price (not premium); LC	Open: 8% w/s price; Closed: 30¢/mL	1/1/2020	178	32%
New Jersey	75¢/oz.	30% wholesale price			Liquid nicotine: 10¢/mL; Container e-liquid: 10% retail price	11/1/2019	270	48%
New Mexico	25% manufacturer's price			25% mfr. price; 50¢ cap; LC	Open: 12.5% mfr. price; Closed: 50¢/cartridge	7/1/2019	200	36%
New York	200¢/oz. (with min. tax)	75% wholesale price		75% wholesale price; LC	20% retail price	12/1/2019	435	77%
North Carolina	12.8% wholesale price				5¢/mL	6/1/2015	45	8%
North Dakota	60¢/oz.	16¢/oz	RYO: 44¢/1.8 oz. Pipe: 28% w/s price	28% wholesale price		7/1/2001	44	8%
Ohio	17% wholesale price			Little cigars: 37% w/s price; others: 17% w/s price	10¢/mL	10/1/2019	160	29%
Oklahoma	60% manufacturer's price		80% manufacturer's price	3.6-120¢/10 cigars; LC		1/1/2005	203	36%
Oregon	178¢/oz. (with min. tax)	65% wholesale price		65% wholesale price, \$1.00 cap; LC	65% wholesale price	1/1/2021	333	59%
Pennsylvania	55¢/oz			LC	40% wholesale price	10/1/2016	260	46%
Rhode Island	100¢/oz.	80% wholesale price		80% w/s price, 50¢ cap; LC		4/10/2009	425	76%
South Carolina	5% manufacturer's price						57	11%
South Dakota	35% wholesale price					1/1/2007	153	28%
Tennessee	6.6% wholesale price			6.6% wholesale price; LC		7/15/2002	62	11%
Texas	122¢/oz. (with min. tax)			1-15¢/10 cigars		9/1/2013	141	25%

<sup>9</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 & Other Smokeless Tobacco Tax	Smoking Tobacco (Roll-Your-Own, Pipe Tobacco) Tax	Cigar Tax <sup>4</sup>	E-Cigarette Tax	Date OTP tax last changed	Cigarette Tax (¢/pack)	Parallel Tax (% w/s price)
Utah	183¢/oz.	86% mfr. price; ANP: 183¢/oz	86% manufacturer's price	86% manufacturer's price; LC	56% manufacturer's price <sup>10</sup>	7/1/2021	170	28%
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	55%
Virginia	36¢/oz.	Chewing: 42¢-140¢/unit; Other: 20% mfr price	10% manufacturer's price	20% manufacturer's price	6.6¢/mL	1/1/2021	60 <sup>11</sup>	10%
Washington	252.6¢ per 1.2oz. min.	95% taxable sales price		95% taxable sales price, 65¢ cap; LC	≤5mL container: 27¢/mL >5mL container: 9¢/mL	10/1/2019	302.5	54%
West Virginia	12% wholesale price				7.5¢/mL	7/1/2016	120	22%
Wisconsin	100% price	71% manufacturer's price		71% mfr. price, 50¢ cap	5¢/mL <sup>12</sup>	10/1/2019	252	45%
Wyoming	60¢/oz. (with min. tax)	20% wholesale price			15% wholesale price	7/1/2020	60	11%
US Government	9.4¢/oz.	3.1¢/oz.	RYO: 155¢/oz. Pipe: 17.7¢/oz.	LC; large cigars: 52.75% mfr. price, 40.26¢ cap		4/1/2009	100.66	11%

**Campaign for Tobacco-Free Kids, January 12, 2023 / 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*, 2021; 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>.

<sup>10</sup> Tax on "nontherapeutic nicotine device substance" and "prefilled nontherapeutic nicotine device" at 56% mfr. price.

<sup>11</sup> Tax on heated tobacco products at 45¢/20-pack.

<sup>12</sup> 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>.