



## STATE EXCISE TAX RATES FOR NON-CIGARETTE TOBACCO PRODUCTS

Every state except for PA has at least some tax on non-cigarette tobacco products. FL and NH do not tax cigars, but do tax all other tobacco products. The highest rates, as a percentage of wholesale/manufacturer's price, are in MA (90%), ME (78%), WA (75%), and AK (75%). Of those states that tax at a percentage of price, the average rate is roughly 33%, despite very low rates in SC (5%), TN (6.6%), and WV (7%). TN and WV also have two of the highest rates of smokeless use by high school males (22.8% and 27.0%). Nationwide, 13.4% 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 switching to a lower-taxed and lower-priced tobacco product or initiation. See the Campaign Factsheet, *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	Date OTP tax last changed	Cigarette Tax (c/pack)	Cigarette Tax (% mfr. price)
Alabama	1.0-12.0¢/oz.	Chewing: 1.5¢/oz.; Smoking: 4-6¢/oz.	4.0-40.5¢/10 cigars	5/18/2004	42.5	18.6%
Alaska	75% wholesale price	75% wholesale price	75% wholesale price	10/1/1997	200	87.7%
Arizona	22.25¢/oz.	22.25¢/oz.	20.25-218¢/10 cigars	12/8/2006	200	87.7%
Arkansas	32% mfr. price	32% mfr. price	32% mfr. price	6/1/2003	59	25.9%
California <sup>3</sup>	45.13% wholesale price	45.13% wholesale price	45.13% wholesale price	7/1/2008	87	38.2%
Colorado	40% mfr. price	40% mfr. price	40% mfr. price	1/1/2005	84	36.8%
Connecticut	40¢/oz.	20% wholesale price	20% wholesale price	7/1/2000	200	87.7%
Delaware	54¢/oz.	15% wholesale price	15% wholesale price	6/30/2007	115	50.4%
DC	12% retail price	12% retail price, not pipe tobacco	12% but not on \$2+ cigars	5/1/2006	200	87.7%
Florida	25% wholesale price	25% wholesale price	None	7/1/1985	33.9	14.9%
Georgia	10% wholesale price	10% wholesale price	2.5¢/10 cigars; 23% wholesale price	7/1/2003	37	16.2%
Hawaii	40% wholesale price	40% wholesale price	40% wholesale price	7/1/1965	200	87.7%
Idaho	40% wholesale price	40% wholesale price	40% wholesale price	7/1/1994	57	25.0%
Illinois	18% wholesale price	18% wholesale price	18% wholesale price	7/16/1996	98	43.0%
Indiana	24% wholesale price	24% wholesale price	24% wholesale price	7/1/2007	99.5	43.6%
Iowa	119¢/oz.	50% wholesale price	50% wholesale price; 50¢ cap Little cigars taxed as cigarettes	3/15/2007	136	59.6%
Kansas	10% mfr. price	10% mfr. price	10% mfr. price	7/1/1972	79	34.6%
Kentucky	9.5¢/unit <sup>4</sup>	7.5% wholesale price	7.5% wholesale price	8/1/2005	30	13.2%
Louisiana	20% mfr. price	Chewing: 20% mfr. Price; Smoking: 33%	8%-20% mfr. price	7/1/2000	36	15.8%
Maine	78% wholesale price	Chewing: 78% w/s price; Smoking: 20%	20% wholesale price	10/1/2005	200	87.7%
Maryland	15% wholesale price	15% wholesale price	15% wholesale price	7/1/2000	200	87.7%

<sup>1</sup> Youth Risk Behavior Surveillance (YRBS), 2007, [http://www.cdc.gov/healthyyouth/yrbs/pdf/yrbs07\\_mmwr.pdf](http://www.cdc.gov/healthyyouth/yrbs/pdf/yrbs07_mmwr.pdf).

<sup>2</sup> Each state defines "snuff" differently, but it is usually defined as any powdered, finely cut, or ground tobacco that is not intended to be smoked.

<sup>3</sup> California's other tobacco product tax is based on the state's cigarette tax rate and changes every year.

<sup>4</sup> Dry snuff only. A unit is defined as a container less than 1.5oz. Moist snuff is taxed at the same rate as chewing tobacco.

State	Snuff Tax <sup>2</sup>	Chewing & Smoking Tobacco Tax	Cigar Tax	Date OTP tax last changed	Cigarette Tax (¢/pack)	Cigarette Tax (% mfr. price)
Massachusetts	90% wholesale price	Chewing: 90% w/s price; Smoking: 30%	30% wholesale price	7/25/2002	251	110.1%
Michigan	32% wholesale price	32% wholesale price	32% wholesale price	7/1/2004	200	87.7%
Minnesota	70% wholesale price	70% wholesale price	70% wholesale price	8/1/2005	150.4	66.0%
Mississippi	15% mfr. price	15% mfr. price	15% mfr. price	6/1/2005	18	7.9%
Missouri	10% mfr. price	10% mfr. price	10% mfr. price	10/1/1993	17	7.5%
Montana	85¢/oz.	50% wholesale price	50% wholesale price	1/1/2005	170	74.6%
Nebraska	20% wholesale price	20% wholesale price	20% wholesale price	10/1/2002	64	28.1%
Nevada	30% wholesale price	30% wholesale price	30% wholesale price		80	35.1%
New Hampshire	19% wholesale price	19% wholesale price	None	7/1/2005	133	58.3%
New Jersey	75¢/oz.	30% mfr. price	30% mfr. price	7/15/2006	257.5	112.9%
New Mexico	25% mfr. price	25% mfr. price	25% mfr. price		91	39.9%
New York	96¢/oz. (with min. tax)	37% wholesale price	37% wholesale price	7/1/2008	275	120.6%
North Carolina	10% wholesale price	10% wholesale price	10% wholesale price	10/1/2007	35	15.4%
North Dakota	60¢/oz.	Chewing: 16¢/oz; Smoking: 28% w/s price	28% wholesale price	7/1/2001 <sup>†</sup>	44	19.3%
Ohio	17% wholesale price	17% wholesale price	17% wholesale price	2/1/1993	125	54.8%
Oklahoma	60% mfr. price	Chewing: 60% mfr. price; Smoking: 80%	3.6-120¢/10 cigars	1/1/2005	103	45.2%
Oregon	65% wholesale price	65% wholesale price	65% wholesale price, 50¢ cap	2/1/1997	118	51.8%
Pennsylvania	None	None	None	N/A	135	59.2%
Rhode Island	100¢/oz.	40% wholesale price	40% wholesale price	7/1/2006	246	107.9%
South Carolina	5% mfr. price	5% mfr. price	5% mfr. price		7	3.1%
South Dakota	35% wholesale price	35% wholesale price	35% wholesale price	1/1/2007	153	67.1%
Tennessee	6.6% wholesale price	6.6% wholesale price	6.6% wholesale price	7/15/2002	62	27.2%
Texas	40% mfr. price	40% mfr. price	1-15¢/10 cigars	1/1/2007	141	61.8%
Utah	75¢/oz.	35% mfr. price	35% mfr. price	7/1/2008	69.5	30.5%
Vermont	166¢/oz.	41% mfr. price	41% mfr. price	7/1/2008	199	87.3%
Virginia	10% mfr. price	10% mfr. price	10% mfr. price	3/1/2005	30	13.2%
Washington	75% taxable sales price	75% taxable sales price	75% taxable sales price, 50¢ cap	7/1/2005	202.5	88.8%
West Virginia	7% wholesale price	7% wholesale price	7% wholesale price	7/1/2003	55	24.1%
Wisconsin	131¢/oz.	50% mfr. price	50% mfr. price, 50¢ cap	1/1/2008	177	77.6%
Wyoming	20% wholesale price	20% wholesale price	20% wholesale price		60	26.3%
US Government	4¢/oz.	Chewing: 1.2¢/oz.; Smoking: 7¢/oz.	\$1.828-\$48.75/1000 cigars	1/1/2002	39	17.1%

**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, it is the same as the Manufacturer's Price. Check state statutes for details. Average price charged by major cigarette manufacturers is approximately \$2.28 per pack (Economic Resource Service, USDA, <http://www.ers.usda.gov/Briefing/tobacco/Data/table9.pdf>).

**Sources:** Orzechowski & Walker, *The Tax Burden on Tobacco*, 2007; Federation of Tax Administrators, <http://www.taxadmin.org>; press reports; U.S. Alcohol and Tobacco Tax and Trade Bureau, [http://ttb.gov/tax\\_audit/atftaxes.shtml](http://ttb.gov/tax_audit/atftaxes.shtml).

For more on other tobacco product taxes, see <http://www.tobaccofreekids.org/research/factsheets/pdf/0180.pdf>, and <http://www.tobaccofreekids.org/research/factsheets/pdf/0282.pdf>.