

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 LA (9.6%), MS (9.0%) and WV (9.0%). Nationwide, 3.3% of high school boys and 1.5% of girls use smokeless tobacco. 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 ³	Chewing & Other Smokeless Tobacco Tax	Smoking Tobacco (Roll-Your- Own, Pipe Tobacco) Tax	Cigar Tax⁴	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	31%
Arizona	22.25¢/oz.	5.45-22.25¢/oz.	22.25¢/oz	22.05-218¢/10 cigars		12/8/2006	200	31%
Arkansas	68% manufacturer's price			68% mfr. price, 50¢ cap		3/1/2009	115	18%
California ⁵	56.32% wholesale price				56.32% wholesale price + 12.5% sales price	7/1/2023	287	44%
Colorado ⁶	50% mfr. price (with \$1.48 min tax)	50% manufacturer's price				1/1/2023	194	30%
Connecticut	300¢/oz.	50% wholesale price		50% wholesale price, 50¢ cap; <i>LC</i>	Closed system: 40¢/mL Open: 10% w/s price	10/1/2019	435	66%
Delaware	92¢/oz.	30% wholesale price		30% wholesale price	5¢/mL	1/1/2018	210	32%
DC ⁷	79% wholesale price			79% wholesale price (cigars<\$2 only); <i>LC</i>	79% wholesale price	10/1/2022	450	68%
Florida	85% wholesale price			None		7/1/2009	133.9	21%
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	6%
Hawaii	70% wholesale price			50% wholesale price; LC	70% wholesale price	1/1/2024	320	49%
Idaho	40% wholesale price					7/1/1994	57	9%
Illinois	30¢/oz.	36% who	lesale price	36% wholesale price; LC	15% wholesale price	7/1/2019	298	45%

¹ CDC, Youth Risk Behavior Surveillance (YRBS), 2021.

² CDC, Youth Risk Behavior Surveillance (YRBS), 2021. Data from the 2021 National Youth Tobacco Survey (NYTS), using a different methodology from the YRBS, found that 1.7% of high school boys use smokeless tobacco (https://www.cdc.gov/mmwr/volumes/71/ss/pdfs/ss7105a1-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 &}quot;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 Colorado's tobacco and nicotine product tax rates increase every 3 years until 2027.

⁷ Washington, DC's other tobacco product tax is based on the District's cigarette tax rate and is adjusted on October 1 every year.

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Indiana	40¢/oz.	24% wholesale price; ANP8: 40¢/oz.	24% wholesale price	24% wholesale price, \$1 cap	Closed system: 15% w/s price Open & disposables: 15% gross retail income	1/1/2024	99.5	15%
Iowa	119¢/oz.	50% wholesale price		50% w/s price, 50¢ cap; LC		3/16/2007	136	21%
Kansas	10% wholesale price				5¢/mL	7/1/2017	129	20%
Kentucky	19¢/unit ⁹ 15% wholesale price			Open: 15% w/s price; Closed: \$1.50/cartridge	8/1/2020	110	17%	
Louisiana	20% mfr. price 33% manuf		33% manufacturer's price	8%-20% mfr. price	15¢/mL	7/1/2023	108	17%
Maine	202¢/oz. (with min. tax) 202¢/oz.		43% wholesale price		1/2/2020	200	31%	
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	57%
Massachusetts	210% who	olesale price	40% wholesale price	40% wholesale price; LC	75% wholesale price	6/1/2020	351	53%
Michigan		32% wholesale price		32% wholesale price; 50¢ cap		11/1/2012	200	31%
Minnesota	95% wholesale price (with \$3.04 min. tax)	95% wholesale price (with \$3.04 min. tax)		95% wholesale price; 50¢ premium cigar cap; <i>LC</i>	95% wholesale price	7/1/2013	304	46%
Mississippi	15% manufacturer's price					6/1/2005	68	11%
Missouri	10% manufacturer's price					10/1/1993	17	3%
Montana	85¢/oz.	oz. 50% wholesale price		50% wholesale price; LC		1/1/2005	170	26%
Nebraska	44¢/oz.	20% wholesale price		20% wholesale price	≤5mL: 5¢/mL >5mL: 10% purchase price	1/1/2024	64	10%
Nevada	30% wholesale price					1/1/2020	180	28%
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	27%
New Jersey	75¢/oz. 30% wholesale price				Liquid nicotine: 10¢/mL; Container e-liquid: 10% retail price	11/1/2019	270	41%
New Mexico	25% manufacturer's price			25% mfr. price; 50¢ cap; LC	Open: 12.5% mfr. price; Closed: 50¢/cartridge	7/1/2019	200	31%
New York	200¢/oz. (with min. tax)	75% who	olesale price	75% wholesale price; LC	20% retail price	12/1/2019	535	81%
North Carolina	12.8% wholesale price				5¢/mL	6/1/2015	45	7%
North Dakota	60¢/oz.	16¢/oz	RYO: 44¢/1.8 oz. Pipe: 28% w/s price	28% wholesale price		7/1/2001	44	7%
Ohio	17% wholesale price			Little cigars: 37% w/s price; others: 17% w/s price	10¢/mL	10/1/2019	160	25%
Oklahoma	60% manufa	acturer's price	80% manufacturer's price	3.6-120¢/10 cigars; <i>LC</i>		1/1/2005	203	31%
Oregon	180¢/oz. (with min. tax) ¹⁰ 65% wholesale price		65% wholesale price, \$1 cap; <i>LC</i>	65% wholesale price	7/1/2022	333	50%	
Pennsylvania		55¢/oz		LC	40% wholesale price	10/1/2016	260	40%

 ⁸ ANP = "alternative nicotine products."
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.
¹⁰ Moist snuff tax (including minimum tax) is adjusted for inflation every biennium starting July 1, 2022.

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Rhode Island	100¢/oz.	80% who	olesale price	80% w/s price, 50¢ cap; LC		4/10/2009	425	64%
South Carolina		5% manufacturer's price					57	9%
South Dakota		35% v	vholesale price			1/1/2007	153	23%
Tennessee	6.6% wholesale price			6.6% wholesale price; LC		7/15/2002	62	10%
Texas	122¢/oz. (with min. tax)			1-15¢/10 cigars		9/1/2013	141	22%
Utah	183¢/oz.	86% mfr. price; ANP: 183¢/oz	86% manufacturer's price	86% manufacturer's price; LC	56% manufacturer's price11	7/1/2021	170	26%
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; <i>LC</i>	92% wholesale price	7/1/2019	308	47%
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 ¹²	10%
Washington	252.6¢ per 1.2oz. min.	95% taxable sales price		95% taxable sales price, 65¢ cap; <i>LC</i>	≤5mL container: 27¢/mL >5mL container: 9¢/mL	10/1/2019	302.5	46%
West Virginia	12% wholesale price				7.5¢/mL	7/1/2016	120	19%
Wisconsin	100% mfr. price	71% manufacturer's price		71% mfr. price, 50¢ cap	5¢/mL ¹³	10/1/2019	252	38%
Wyoming	60¢/oz. (with min. tax)		20% wholesale price		15% wholesale price	7/1/2020	60	10%
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	16%

Campaign for Tobacco-Free Kids, January 16, 2024 / 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, 2022; 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.

¹¹ Tax on "nontherapeutic nicotine device substance" and "prefilled nontherapeutic nicotine device" at 56% mfr. price.

¹² Tax on heated tobacco products at 45¢/20-pack.

¹³ 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.