

## OTHER TOBACCO PRODUCTS TAX

(January 1, 2012)

| State                 | Tax Rate/Base (1)            | State                | Tax Rate/Base (1)          |
|-----------------------|------------------------------|----------------------|----------------------------|
| Alabama (2)           |                              | Michigan             | 32% Wholesale Price        |
| Cigars                | 3.0¢-40.5¢/ 10 cigars        | Minnesota            | 70% Wholesale Price        |
| Tobacco/Snuff         | 1¢-8¢/ ounce                 | Mississippi          | 15% Manufacturer's Price   |
| Alaska                | 75% Wholesale Price          | Missouri             | 10% Manufacturer's Price   |
| Arizona               |                              | Montana              | 50% Wholesale Price        |
| Cigars                | 33.7¢-\$1.10/10 cigars       | Nebraska             | 20% Wholesale Price        |
| Tobacco/Snuff         | 23.8¢/ounce                  | Nevada               | 30% Wholesale Price        |
| Arkansas              | 68% Manufacturer's Price     | New Hampshire        | 48% Wholesale Price        |
| California (3)        | 31.73% Wholesale Price       | New Jersey           | 30% Wholesale Price        |
| Colorado              | 40% Manufacturer's Price     | New Mexico           | 25% Product value          |
| Connecticut (3)       | 50% Wholesale Price          | New York             | 75% Wholesale Price        |
| Delaware              | 15% Wholesale Price          | North Carolina       | 12.8% Wholesale Price      |
| Florida (5)           |                              | North Dakota         |                            |
| Tobacco/Snuff         | 85% Wholesale Price          | Cigars & Tobacco     | 28% Wholesale Price        |
| Georgia               |                              | Chew Tobacco & Snuff | 16¢-60¢ /ounce             |
| Little Cigars         | 2.5¢/10 cigars               | Ohio                 | 17% Wholesale Price        |
| Other Cigars          | 23% Wholesale Price          | Oklahoma             |                            |
| Tobacco               | 10% Wholesale Price          | Cigars Little&Large  | 36¢-\$1.20/ 10 cigars      |
| Hawaii (6)            |                              | Snuff&Tobacco        | 60%-80% Factory list price |
| Large Cigars          | 50% Wholesale Price          | Oregon               | 65% Wholesale Price        |
| Tobacco/Snuff         | 70% Wholesale Price          | Rhode Island         | 80% Wholesale Price        |
| Idaho                 | 40% Wholesale Price          | South Carolina       | 5% Manufacturer's Price    |
| Illinois              | 18% Wholesale Price          | South Dakota         | 35% Wholesale Price        |
| Indiana               | 24% Wholesale Price          | Tennessee            | 6.6% Wholesale Price       |
| Iowa (6)              | 50% Wholesale Price          | Texas (7)            |                            |
| Kansas                | 10% Wholesale Price          | Cigar                | 1.0¢-15.0¢ /10 cigars      |
| Kentucky              | 15.0% Wholesale Price        | Tobacco/Snuff        | \$1.16 /ounce              |
| Louisiana             |                              | Utah                 | 86% Manufacturer's Price   |
| Cigars                | 8%-20% Manufacturer's Price  | Virginia             | 10% Manufacturer's Price   |
| Snuff/Smoking Tobacco | 20%-33% Manufacturer's Price | Vermont              | 92% Wholesale Price        |
| Maine                 |                              | Washington           | 95% Wholesale Price        |
| Chewing Tob./Snuff    | \$2.02/ounce                 | West Virginia        | 7% Wholesale Price         |
| Smoking Tob./Cigars   | 20% Wholesale Price          | Wisconsin            | 71% Manufacturer's Price   |
| Maryland              | 15% Wholesale Price          | Wyoming (8)          | 20% Wholesale Price        |
| Massachusetts         |                              | Dist.of Columbia     | 75¢/ounce                  |
| Smokeless Tobacco     | 90% Wholesale Price          |                      |                            |
| Smoking Tob./Cigars   | 30% Wholesale Price          |                      |                            |

Source: Compiled by FTA from various sources.

Notes:

- (1) The volume-based tax rates were converted to cents per 10 cigars or per ounce for consistency.
- (2) Alabama's cigar tax rate rises with the retail price; the rate on smoking tobacco and snuff depends on package weight.
- (3) California adjusts the tax rate annually, effective July 1st each year.
- (4) Connecticut taxes snuff tobacco at 40 cents per ounce.
- (5) Florida's rate includes a 60% surtax.
- (6) Little cigars are taxed as cigarettes.
- (7) The Texas rate on tobacco is scheduled to increase on September 1, 2012.
- (8) Or 10% of retail price in Wyoming.