

## 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 (4)	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 \$1.00 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.