

OTHER TOBACCO PRODUCTS TAX

(January 1, 2015)

State	Tax Rate/Base (1)	State	Tax Rate/Base (1)
Alabama (2)		Massachusetts	40% Wholesale Price
Cigars	3.0¢-40.5¢/ 10 cigars	Michigan	32% Wholesale Price
Tobacco/Snuff	2¢-8¢/ ounce	Minnesota	95% Wholesale Price
Alaska	75% Wholesale Price	Mississippi	15% Manufacturer's Price
Arizona		Missouri	10% Manufacturer's Price
Cigars	22.01¢-\$2.18/10 cigars	Montana (4)	50% Wholesale Price
Tobacco/Snuff	23.8¢/ounce	Nebraska (4)	20% Wholesale Price
Arkansas	68% Manufacturer's Price	Nevada	30% Wholesale Price
California (3)	28.95% Wholesale Price	New Hampshire	48% Wholesale Price
Colorado	40% Manufacturer's Price	New Jersey (4)	30% Wholesale Price
Connecticut (4)	50% Wholesale Price	New Mexico	25% Product value
Delaware (4)	15% Wholesale Price	New York (4)	75% Wholesale Price
Florida (5)		North Carolina	12.8% Wholesale Price
Tobacco/Snuff	85% Wholesale Price	North Dakota	
Georgia		Cigars & Tobacco	28% Wholesale Price
Little Cigars	2.5¢/10 cigars	Chew Tobacco & Snuff	16¢-60¢ /ounce
Other Cigars	23% Wholesale Price	Ohio	17% Wholesale Price
Tobacco	10% Wholesale Price	Oklahoma	
Hawaii (6)		Cigars Little&Large	36¢-\$1.20/ 10 cigars
Large Cigars	50% Wholesale Price	Snuff&Tobacco	60%-80% Factory list price
Tobacco/Snuff	70% Wholesale Price	Oregon (4)	65% Wholesale Price
Idaho	40% Wholesale Price	Rhode Island	80% Wholesale Price
Illinois (4)	36% Wholesale Price	South Carolina	5% Manufacturer's Price
Indiana	24% Wholesale Price	South Dakota	35% Wholesale Price
Iowa (6)	50% Wholesale Price	Tennessee	6.6% Wholesale Price
Kansas	10% Wholesale Price	Texas	
Kentucky	15% Wholesale Price	Cigar	1.0¢-15.0¢ /10 cigars
Louisiana		Tobacco/Snuff	\$1.22 /ounce
Cigars	8%-20% Manufacturer's Price	Utah (4) (6)	86% Manufacturer's Price
Snuff/Smoking Tobacco	20%-33% Manufacturer's Price	Virginia (4)	10% Manufacturer's Price
Maine		Vermont (4)	92% Wholesale Price
Chewing Tob./Snuff	\$2.02/ounce	Washington (4)	95% Wholesale Price
Smoking Tob./Cigars	20% Wholesale Price	West Virginia	7% Wholesale Price
Maryland		Wisconsin	71% Manufacturer's Price
Tobacco/Snuff	30% Wholesale Price	Wyoming (7)(4)	20% Wholesale Price
Cigars	70% Wholesale Price	Dist.of Columbia (3)	70% Wholesale Price

Source: Compiled by FTA from various sources.

Notes: Pennsylvania does not impose an OTP tax.

(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 and the Dist. of Columbia adjusts the tax rate annually, effective July 1st for CA and October 1st for DC each year.

(4) Tax rate on Snuff per ounce is \$1.00 in CT, 54¢ in DE, 30¢ in IL, 4.75¢ in KY, 85¢ in MT, 44¢ in NE, 75¢ in NJ, \$2.00 in NY, \$1.78 in OR, \$1.83 in UT, 18¢ in VA, \$2.29 in VT, \$2.105 in WA and 60¢ in WY.

(5) Florida's rate includes a 60% surtax.

(6) Little cigars are taxed as cigarettes.

(7) Or 10% of retail price in Wyoming.

