

OTHER TOBACCO PRODUCTS TAX

(January 1, 2008)

State	Tax Rate/Base (1)	State	Tax Rate/Base (1)
Alabama		Michigan	32% Wholesale Price
Cigars (2)	4.0¢-40.5¢/ 10 cigars	Minnesota	70% Wholesale Price
Tobacco/Snuff	0.6¢-5.25¢/ ounce	Mississippi	15% Manufactures Price
Alaska	75% Wholsale Price	Missouri	10% Manufactures Price
Arizona		Montana	50% Wholesale Price
Cigars (2)	44.1¢-\$2.60/20 cigars	Nebraska	20% Wholesale Price
Tobacco/Snuff	23.8¢/ounce	Nevada	30% Wholesale Price
Arkansas	32% Manufactures Price	New Hampshire	19% Wholesale Price
California (3)	45.13% Wholesale Price	New Jersey	30% Wholesale Price
Colorado	40% Manufactures Price	New Mexico	25% Product value
Connecticut (5)	20% Wholesale Price	New York	37% Wholesale Price
Delaware	15% Wholesale Price	North Carolina	3% Wholesale Price
Florida		North Dakota	
Tobacco/Snuff	25% 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 (2)	36¢-120¢/ 10 cigars
Hawaii	40% Wholesale Price	Tobacco/Snuff	60%-80% factory list price
Idaho	40% Wholesale Price	Oregon	65% Wholesale Price
Illinois	18% Wholesale Price	Rhode Island	40% Wholesale Price
Indiana	24% Wholesale Price	South Carolina	5% Manufactures Price
Iowa	50% Wholesale Price	South Dakota	35% Wholesale Price
Kansas	10% Wholesale Price	Tennessee	6.6% Wholesale Price
Kentucky	7.5% Wholesale Price	Texas	
Louisiana		Cigars (2)	1.0¢-15.0¢/10 cigars
Cigars	8%-20% Manufacture Price	Tobacco/Snuff	40% Manufactures Price
Tobacco/Snuff	33% Manufactures Price	Utah	35% Manufactures Price
Maine		Virginia	10% Wholesale Price
Chewing Tob./Snuff	78% Wholesale Price	Vermont (6)	41% Manufactures Price
Smoking Tob./Cigars	20% Wholesale Price	Washington	75% Wholesale Price
Maryland	15% Wholesale Price	West Virginia	7% Wholesale Price
Massachusetts		Wisconsin	50% Manufactures Price
Smokeless Tob.	90% Wholesale Price	Wyoming (4)	20% Wholesale Price
Smoking Tob./Cigars	30% Wholesale Price		

Source: Compiled by FTA from various sources.

(1) The volume based tax rates were converted to cents per 10 cigars or per ounce for consistency.

(2) Tax rate on cigars varies, based on the selling price.

(3) Tax rate is adjusted annually by the state, effective July 1st each year.

(4) or 10% of retail price.

(5) Snuff tobacco taxed at 40 cents per ounce.

(6) Little cigars are taxed as cigarettes.