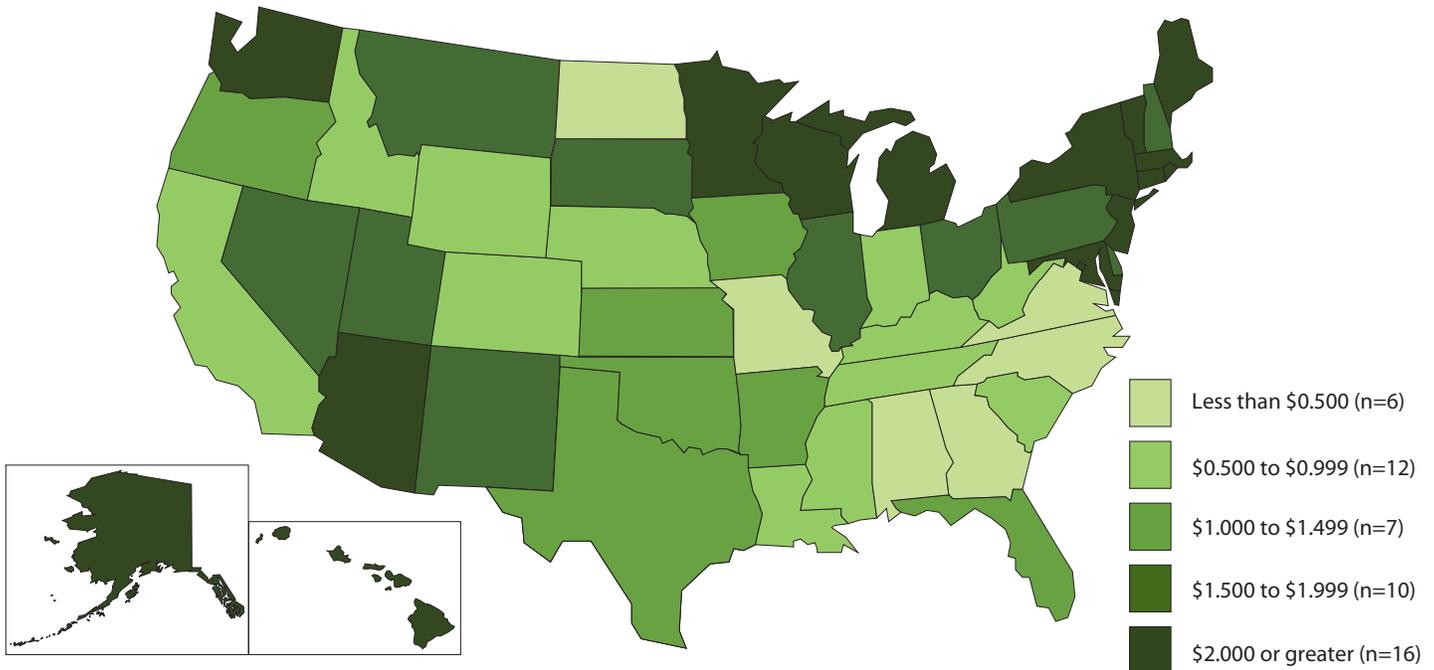


STATE System Excise Tax Fact Sheet

Excise Tax Rates on Packs of Cigarettes by State

(n=51; In effect as of September 30, 2015)



Taxes on Tobacco Help Reduce the Number of Tobacco Users

In the United States, tobacco use is the leading cause of preventable disease, disability, and death.¹ More than 480,000 people die prematurely in the United States annually and another 16 million have a serious illness caused by smoking or exposure to secondhand smoke.¹ Each year, smoking costs the United States nearly \$170 billion in direct medical costs and more than \$156 billion in lost productivity.^{1,2} The Centers for Disease Control and Prevention's (CDC) *Best Practices for Comprehensive Tobacco Control Programs* concludes that the more states spend on comprehensive tobacco control programs, the greater the reductions in smoking.³ However, in fiscal year 2015, states will receive \$25.6 billion from tobacco taxes and tobacco industry legal settlements, but will only spend \$490.4 million—less than 2% for tobacco control programs.⁴ In 2012, the tobacco industry spent \$9.17 billion on advertising and promotion of cigarettes. This translates to

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U.S. Department of Health and Human Services
Centers for Disease Control and Prevention

STATE System: CDC.gov/STATESystem
OSHData: CDC.gov/OSHData
Office on Smoking and Health: CDC.gov/Tobacco



Increase the Federal and State tax on cigarettes¹⁶

more than \$25 million every day, or more than \$1 million every hour.⁵ States reaching recommended levels of investment in tobacco control is an integral component of meeting the Healthy People 2020 objective to reduce cigarette smoking among adults to 12% or less by the year 2020.³

According to the US Surgeon General, increasing the price of cigarettes through strategies such as excise tax increases are an effective policy intervention to prevent initiation of tobacco use, promote cessation, and reduce the prevalence and intensity of tobacco use among adolescents and young adults.^{1,6} CDC found that an increase in excise taxes in Massachusetts, for example, when combined with an antismoking campaign, produced a 19.7% decline in cigarette consumption per capita 4 years after the tax increase was initiated.⁷ Young people are particularly sensitive to tobacco product price increases and a study by the independent CDC Task Force on Community Preventive Services concluded that increasing the unit price for tobacco products is an effective method for reducing tobacco use among young adults and adolescents.⁸ The largest impact on cigarette demand for youths is the perceived price of

cigarettes.^{9,10} Increasing excise taxes on tobacco products is especially effective in discouraging initiation among young people who have not developed an addiction to tobacco, thus protecting their health and increasing their likelihood of remaining tobacco-free.¹¹

States' Activity to Reduce Tobacco Use Through Excise Taxes

Cigarettes

Through September 30, 2015, the state excise tax on cigarettes ranges from \$0.170 per pack in Missouri, to \$4.350 per pack in New York. The federal tax remains at \$1.010 per pack. Six states (Alabama, Georgia, Missouri, North Carolina, North Dakota, and Virginia) have an excise tax on cigarettes that is less than \$0.500 per pack. Twelve states (California, Colorado, Idaho, Indiana, Kentucky, Louisiana, Mississippi, Nebraska, South Carolina, Tennessee, West Virginia, and Wyoming) have an excise tax on cigarettes from \$0.500 to \$0.999 per pack. Seven states (Arkansas, Florida, Iowa, Kansas, Oklahoma, Oregon, and Texas) have cigarette excise taxes from \$1.000 to \$1.499 per pack. Ten states (Delaware, Illinois, Montana, Nevada, New Hampshire, New Mexico, Ohio, Pennsylvania, South Dakota, and Utah) have cigarette excise taxes from \$1.500 to \$1.999 per pack. In 2006, only six states had an excise tax rate of at least \$2.000. Eight states (Alaska, Arizona, Maine, Maryland, Michigan, Minnesota, New Jersey, and Wisconsin) and the District of Columbia have a cigarette excise tax from \$2.000 to \$2.999 per pack. Six states (Connecticut, Hawaii, Massachusetts, Rhode Island, Vermont, and Washington) have a cigarette excise tax from \$3.00 to \$3.999 per pack. One state (New York) has a cigarette tax greater than \$4.000.

Cigars

As of September 30, 2015, two states (Florida and Pennsylvania) and the District of Columbia do not tax cigars. The remaining states tax cigars either on a per-unit basis or by a percentage of the product price. Five states (Alabama, Arizona, Oklahoma, Texas, and Vermont) tax cigars based on a per-unit basis, and vary greatly in range, from \$0.011 to \$2.000. The other 43 states tax cigars as a percentage of the product price. Eight states (Arkansas, Connecticut, Iowa, Michigan, Oregon, Rhode Island, Washington, and Wisconsin) limit the maximum cigar tax to \$0.500 per cigar.

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Little Cigars

States tax little cigars in one of three ways: defined and taxed separately as “little cigars,” defined as and taxed as “tobacco products,” or defined as and taxed as “cigarettes.” Only one state (Florida) does not tax little cigars in any manner. Five states (Alabama, Arizona, Georgia, Oklahoma, and Texas) tax little cigars separately with taxes ranging from \$0.020 to \$0.720 per pack. Thirteen states (California, Hawaii, Illinois, Iowa, Massachusetts, Minnesota, New Hampshire, New York, Pennsylvania, Rhode Island, Utah, Vermont, and Washington) and the District of Columbia tax little cigars as cigarettes. The other 31 states tax little cigars as tobacco products.

Pipe Tobacco

Pennsylvania does not tax pipe tobacco. Three states (Alabama, Arizona, and Texas) tax pipe tobacco on a per ounce basis ranging from \$0.0356 to \$2.0200. The remaining states tax pipe tobacco on a percentage of a specified cost.

Roll-Your-Own Tobacco

Four states (Alabama, Arizona, Texas, and Vermont) tax roll-your-own tobacco on a per ounce basis ranging from \$0.0356 to \$4.2308. Three states (North Dakota, Pennsylvania, and Rhode Island) do not tax roll-your-own tobacco. The remaining states tax roll-your-own tobacco on a percentage of a specified cost.

Noncombustible Tobacco

Unlike the tax on cigarettes (calculated per pack), the tax on noncombustible tobacco (sometimes referred to as “smokeless tobacco”) is usually measured in either a dollar amount per ounce or as a percentage of a price (such as the wholesale or manufacturer’s price) and the calculations vary by state. There are five product types within the non-combustible tobacco category, and the states can tax all of the products equally under a broad definition, or separately, citing specific product types. For example, Montana taxes “smokeless tobacco” at 50% of the wholesale price with moist snuff taxed separately at \$0.8500 per ounce, whereas Minnesota’s noncombustible tobacco tax is 95% of the Wholesale Sales Price across all product types. Twenty states have defined excise taxes on certain types of noncombustible, tobacco, such as chewing tobacco and dry and moist snuff. Pennsylvania is the only state that does not tax any form of noncombustible tobacco. The other 29 states and the District of Columbia tax these products together generally.

Chewing Tobacco

Six states (Alabama, Arizona, Kentucky, Maine, North Dakota, and Texas) tax chewing tobacco on a per ounce basis, ranging from \$0.015 to \$2.020 per ounce. Pennsylvania is the only state that doesn’t tax chewing tobacco. The remaining states tax it on a percentage basis.

Dissolvable Tobacco

Twenty-four states and the District of Columbia do not tax dissolvable tobacco. Two states (Texas and Vermont) tax dissolvables on a per ounce basis. The remaining states tax dissolvables on a percentage basis of a specified cost.

Dry Snuff Tobacco

Thirteen states (Alabama, Arizona, Connecticut, Iowa, Kentucky, Maine, Nebraska, New York, North Dakota, Rhode Island, Texas, Vermont, and Virginia) tax dry snuff on a per ounce basis ranging from \$0.010 per ounce to \$2.290 per ounce. Pennsylvania does not tax dry snuff. The rest of the states tax dry snuff on a percentage of a specified cost.

Moist Snuff Tobacco

Twenty-two states tax moist snuff on a per-ounce basis ranging from \$0.010 per ounce to \$2.290 per ounce. Pennsylvania does not tax moist snuff. The remaining states tax moist snuff on a percentage of a specified cost.

Snus Tobacco

Five states (Alabama, Connecticut, New Hampshire, North Dakota, and Pennsylvania) do not tax snus. Five states (Arizona, Kentucky, Maine, Texas, and Vermont) tax snus on a per ounce basis and the remaining states tax snus on a percentage of a specified cost.

Future Implications for State Efforts to Raise Tobacco Excise Taxes

Increasing the price of tobacco products is one of the most effective methods to prevent or reduce tobacco use.^{1,10} States are also beginning to look at excise taxes on Electronic Nicotine Delivery Systems (ENDS), including electronic cigarettes. Not only do excise taxes on tobacco products raise tax revenue for states, states realize health care-related cost savings from reductions in associated financial costs from death and disease because of tobacco use.³ Eighteen states have excise tax rates of less than \$1.000 on packs of cigarettes and six states have taxes under \$0.500 per pack. States with lower tobacco product taxes may limit their potential to use dedicated tax revenue for tobacco control. Because incremental increases in excise taxes can influence smoking behavior (especially in young people), states can use excise taxes as a tool to raise revenue, reduce both private and public health care costs, and improve the health of their citizens. Local and state governments are responsible for deciding whether it is appropriate to address this problem through governmental action.

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Excise Taxes on Combustible Tobacco Products

In effect as of September 30, 2015 (n=51)

Tobacco Product	State	Tax	State	Tax	State	Tax
Cigarette	Alabama	\$0.425 per pack	Florida	\$1.339 per pack	Louisiana	\$0.860 per pack
Cigar		\$0.0405 each		No Provision		20% Manufacturer's Invoice Price
Little Cigar		\$0.0800 per pack of 20		No Provision		8% Manufacturer's Invoice Price
Pipe		\$0.0356 per ounce		85% Wholesale Sales Price		33% Manufacturer's Invoice Price
Roll-Your-Own		\$0.0356 per ounce		85% Wholesale Sales Price		33% Manufacturer's Invoice Price
Cigarette	Alaska	\$2.000 per pack	Georgia	\$0.370 per pack	Maine	\$2.000 per pack
Cigar		75% Wholesale Price		23% Wholesale Cost Price		20% Wholesale Sales Price
Little Cigar		75% Wholesale Price		\$0.0500 per pack of 20		20% Wholesale Sales Price
Pipe		75% Wholesale Price		10% Wholesale Cost Price		20% Wholesale Sales Price
Roll-Your-Own		75% Wholesale Price		10% Wholesale Cost Price		20% Wholesale Sales Price
Cigarette	Arizona	\$2.000 per pack	Hawaii	\$3.200 per pack	Maryland	\$2.000 per pack
Cigar		\$0.2180 each		50% Wholesale Price		15% Wholesale Price
Little Cigar		\$0.4405 per pack of 20		\$3.2000 per pack of 20		70% Wholesale Price
Pipe		\$0.2875 per ounce		70% Wholesale Price		30% Wholesale Price
Roll-Your-Own		\$0.2875 per ounce		70% Wholesale Price		30% Wholesale Price
Cigarette	Arkansas	\$1.150 per pack	Idaho	\$0.570 per pack	Massachusetts	\$3.510 per pack
Cigar		68% Manufacturer's Sales Price		40% Wholesale Sales Price		40% Wholesale Price
Little Cigar		68% Manufacturer's Sales Price		40% Wholesale Sales Price		\$3.5100 per pack of 20
Pipe		68% Manufacturer's Sales Price		40% Wholesale Sales Price		40% Wholesale Price
Roll-Your-Own		68% Manufacturer's Sales Price		40% Wholesale Sales Price		40% Wholesale Price
Cigarette	California	\$0.870 per pack	Illinois	\$1.980 per pack	Michigan	\$2.000 per pack
Cigar		28.13% Wholesale Cost		36% Wholesale Price		32% Wholesale Price
Little Cigar		\$0.8700 per pack of 20		\$1.9800 per pack of 20		32% Wholesale Price
Pipe		28.13% Wholesale Cost		36% Wholesale Price		32% Wholesale Price
Roll-Your-Own		28.13% Wholesale Cost		36% Wholesale Price		32% Wholesale Price
Cigarette	Colorado	\$0.840 per pack	Indiana	\$0.995 per pack	Minnesota	\$2.900 per pack
Cigar		40% Manufacturer's List Price		24% Wholesale Price		95% Retail Sales Price
Little Cigar		40% Manufacturer's List Price		24% Wholesale Price		\$2.9000 per pack of 20
Pipe		40% Manufacturer's List Price		24% Wholesale Price		95% Wholesale Sales Price
Roll-Your-Own		40% Manufacturer's List Price		24% Wholesale Price		95% Wholesale Sales Price
Cigarette	Connecticut	\$3.40 per pack	Iowa	\$1.360 per pack	Mississippi	\$0.680 per pack
Cigar		50% Wholesale Sales Price		50% Wholesale Sales Price		15% Manufacturer's List Price
Little Cigar		50% Wholesale Sales Price		\$1.3600 per pack or 20		15% Manufacturer's List Price
Pipe		50% Wholesale Sales Price		50% Wholesale Sales Price		15% Manufacturer's List Price
Roll-Your-Own		50% Wholesale Sales Price		50% Wholesale Sales Price		15% Manufacturer's List Price
Cigarette	Delaware	\$1.600 per pack	Kansas	\$1.290 per pack	Missouri	\$0.170 per pack
Cigar		15% Wholesale Price		10% Wholesale Sales Price		10% Manufacturer's Invoice Price
Little Cigar		15% Wholesale Price		10% Wholesale Sales Price		10% Manufacturer's Invoice Price
Pipe		15% Wholesale Price		10% Wholesale Sales Price		10% Manufacturer's Invoice Price
Roll-Your-Own		15% Wholesale Price		10% Wholesale Sales Price		10% Manufacturer's Invoice Price
Cigarette	District of Columbia	\$2.900 per pack	Kentucky	\$0.600 per pack	Montana	\$1.700 per pack
Cigar		No Provision		15% Wholesale Sales Price		50% Wholesale Price
Little Cigar		\$2.9000 per pack of 20		15% Wholesale Sales Price		50% Wholesale Price
Pipe		70% Wholesale Sales Price		15% Wholesale Sales Price		50% Wholesale Price
Roll-Your-Own		70% Wholesale Sales Price		15% Wholesale Sales Price		50% Wholesale Price

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Excise Taxes on Combustible Tobacco Products

In effect as of September 30, 2015 (n=51)

Tobacco Product	State	Tax	State	Tax	State	Tax
Cigarette	Nebraska	\$0.640 per pack	Ohio	\$1.600 per pack	Texas	\$1.410 per pack
Cigar		20% Purchase Price		17% Wholesale Price		\$0.0110 each
Little Cigar		20% Purchase Price		37% Wholesale Price		\$0.0200 per pack of 20
Pipe		20% Purchase Price		17% Wholesale Price		\$1.22 per ounce
Roll-Your-Own		20% Purchase Price		17% Wholesale Price		\$1.22 per ounce
Cigarette	Nevada	\$1.800 per pack	Oklahoma	\$1.030 per pack	Utah	\$1.700 per pack
Cigar		30% Wholesale Price		\$0.1200 each		86% Manufacturer's Sales Price
Little Cigar		30% Wholesale Price		\$0.7200 per pack of 20		\$1.7000 per pack of 20
Pipe		30% Wholesale Price		80% Factor List Price		86% Manufacturer's Sales Price
Roll-Your-Own		30% Wholesale Price		80% Factor List Price		86% Manufacturer's Sales Price
Cigarette	New Hampshire	\$1.780 per pack	Oregon	\$1.310 per pack	Vermont	\$3.080 per pack
Cigar		65.03% Wholesale Sales Price		65% Wholesale Sales Price		\$2.0000 each
Little Cigar		\$1.7800 per pack of 20		65% Wholesale Sales Price		\$3.0800 per pack of 20
Pipe		65.03% Wholesale Sales Price		65% Wholesale Sales Price		41% Wholesale Price
Roll-Your-Own		65.03% Wholesale Sales Price		65% Wholesale Sales Price		\$4.2308 per ounce
Cigarette	New Jersey	\$2.700 per pack	Pennsylvania	\$1.600 per pack	Virginia	\$0.300 per pack
Cigar		30% Wholesale Price		No Provision		10% Manufacturer's Sales Price
Little Cigar		30% Wholesale Price		\$1.6000 per pack of 20		10% Manufacturer's Sales Price
Pipe		30% Wholesale Price		No Provision		10% Manufacturer's Sales Price
Roll-Your-Own		30% Wholesale Price		No Provision		10% Manufacturer's Sales Price
Cigarette	New Mexico	\$1.660 per pack	Rhode Island	\$3.750 per pack	Washington	\$3.025 per pack
Cigar		25% Product Value		80% Wholesale Cost		95% Taxable Sales Price
Little Cigar		25% Product Value		\$3.7500 per pack of 20		\$3.0250 per pack of 20
Pipe		25% Product Value		80% Wholesale Cost		95% Taxable Sales Price
Roll-Your-Own		25% Product Value		No Provision		95% Taxable Sales Price
Cigarette	New York	\$4.350 per pack	South Carolina	\$0.570 per pack	West Virginia	\$0.550 per pack
Cigar		75% Wholesale Price		5% Manufacturer's Price		7% Wholesale Price
Little Cigar		\$4.3500 per pack of 20		5% Manufacturer's Price		7% Wholesale Price
Pipe		75% Wholesale Price		5% Manufacturer's Price		7% Wholesale Price
Roll-Your-Own		75% Wholesale Price		5% Manufacturer's Price		7% Wholesale Price
Cigarette	North Carolina	\$0.450 per pack	South Dakota	\$1.530 per pack	Wisconsin	\$2.520 per pack
Cigar		12.8% Cost Price		35% Wholesale Purchase Price		71% Manufacturer's List Price
Little Cigar		12.8% Cost Price		35% Wholesale Purchase Price		71% Manufacturer's List Price
Pipe		12.8% Cost Price		35% Wholesale Purchase Price		71% Manufacturer's List Price
Roll-Your-Own		12.8% Cost Price		35% Wholesale Purchase Price		71% Manufacturer's List Price
Cigarette	North Dakota	\$0.440 per pack	Tennessee	\$0.620 per pack	Wyoming	\$0.600 per pack
Cigar		28% Wholesale Purchase Price		6.6% Wholesale Cost Price		20% Wholesale Purchase Price
Little Cigar		28% Wholesale Purchase Price		6.6% Wholesale Cost Price		20% Wholesale Purchase Price
Pipe		28% Wholesale Purchase Price		6.6% Wholesale Cost Price		20% Wholesale Purchase Price
Roll-Your-Own		No Provision		6.6% Wholesale Cost Price		20% Wholesale Purchase Price

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Excise Taxes on Non-Combustible Tobacco Products

In effect as of September 30, 2015 (n=51)

Tobacco Product	State	Tax	State	Tax	State	Tax
Chewing Tobacco	Alabama	\$0.015 per ounce	Florida	85% Wholesale Sales Price	Louisiana	20% Manufacturer's Invoice Price
Dissolvable Tobacco		No Provision		No Provision		20% Manufacturer's Invoice Price
Dry Snuff Tobacco		\$0.0100 per ounce		85% Wholesale Sales Price		20% Manufacturer's Invoice Price
Moist Snuff Tobacco		\$0.0100 per ounce		85% Wholesale Sales Price		20% Manufacturer's Invoice Price
Snus Tobacco		No Provision		85% Wholesale Sales Price		20% Manufacturer's Invoice Price
Chewing Tobacco	Alaska	75% Wholesale Price	Georgia	10% Wholesale Cost Price	Maine	\$2.0200 per ounce
Dissolvable Tobacco		75% Wholesale Price		No Provision		No Provision
Dry Snuff Tobacco		75% Wholesale Price		10% Wholesale Cost Price		\$2.0200 per ounce
Moist Snuff Tobacco		75% Wholesale Price		10% Wholesale Cost Price		\$2.0200 per ounce
Snus Tobacco		75% Wholesale Price		10% Wholesale Cost Price		\$2.0200 per ounce
Chewing Tobacco	Arizona	\$0.2225 per ounce	Hawaii	70% Wholesale Price	Maryland	30% Wholesale Price
Dissolvable Tobacco		No Provision		70% Wholesale Price		No Provision
Dry Snuff Tobacco		\$0.2225 per ounce		70% Wholesale Price		30% Wholesale Price
Moist Snuff Tobacco		\$0.2225 per ounce		70% Wholesale Price		30% Wholesale Price
Snus Tobacco		\$0.2225 per ounce		70% Wholesale Price		30% Wholesale Price
Chewing Tobacco	Arkansas	68% Manufacturer's Sales Price	Idaho	40% Wholesale Sales Price	Massachusetts	210% Price Paid By Licensee/Unclassified Acquirer
Dissolvable Tobacco		68% Manufacturer's Sales Price		40% Wholesale Sales Price		No Provision
Dry Snuff Tobacco		68% Manufacturer's Sales Price		40% Wholesale Sales Price		210% Price Paid By Licensee/Unclassified Acquirer
Moist Snuff Tobacco		68% Manufacturer's Sales Price		40% Wholesale Sales Price		210% Price Paid By Licensee/Unclassified Acquirer
Snus Tobacco		68% Manufacturer's Sales Price		40% Wholesale Sales Price		30% Wholesale Price
Chewing Tobacco	California	28.13% Wholesale Cost	Illinois	36% Wholesale Price	Michigan	32% Wholesale Price
Dissolvable Tobacco		28.13% Wholesale Cost		No Provision		No Provision
Dry Snuff Tobacco		28.13% Wholesale Cost		36% Wholesale Price		32% Wholesale Price
Moist Snuff Tobacco		28.13% Wholesale Cost		\$0.0300 per ounce		32% Wholesale Price
Snus Tobacco		28.13% Wholesale Cost		36% Wholesale Price		32% Wholesale Price
Chewing Tobacco	Colorado	40% Manufacturer's List Price	Indiana	24% Wholesale Price	Minnesota	95% Wholesale Sales Price
Dissolvable Tobacco		No Provision		No Provision		95% Wholesale Sales Price
Dry Snuff Tobacco		40% Manufacturer's List Price		24% Wholesale Price		95% Wholesale Sales Price
Moist Snuff Tobacco		40% Manufacturer's List Price		\$0.4000 per ounce		95% Wholesale Sales Price
Snus Tobacco		40% Manufacturer's List Price		24% Wholesale Price		95% Wholesale Sales Price
Chewing Tobacco	Connecticut	50% Wholesale Sales Price	Iowa	50% Wholesale Sales Price	Mississippi	15% Manufacturer's List Price
Dissolvable Tobacco		No Provision		No Provision		No Provision
Dry Snuff Tobacco		\$1.0000 per ounce		\$1.1900 per ounce		15% Manufacturer's List Price
Moist Snuff Tobacco		\$1.0000 per ounce		\$1.1900 per ounce		15% Manufacturer's List Price
Snus Tobacco		No Provision		50% Wholesale Sales Price		15% Manufacturer's List Price
Chewing Tobacco	Delaware	15% Wholesale Price	Kansas	10% Wholesale Sales Price	Missouri	10% Manufacturer's Invoice Price
Dissolvable Tobacco		15% Wholesale Price		No Provision		No Provision
Dry Snuff Tobacco		15% Wholesale Price		10% Wholesale Sales Price		10% Manufacturer's Invoice Price
Moist Snuff Tobacco		\$0.5400 per ounce		10% Wholesale Sales Price		10% Manufacturer's Invoice Price
Snus Tobacco		15% Wholesale Price		10% Wholesale Sales Price		10% Manufacturer's Invoice Price
Chewing Tobacco	District of Columbia	70% Wholesale Sales Price	Kentucky	\$0.0475 per ounce	Montana	50% Wholesale Price
Dissolvable Tobacco		70% Wholesale Sales Price		15% Distributor Sales Price		50% Wholesale Price
Dry Snuff Tobacco		70% Wholesale Sales Price		\$0.1266 per ounce		50% Wholesale Price
Moist Snuff Tobacco		70% Wholesale Sales Price		\$0.1266 per ounce		\$0.8500 per ounce
Snus Tobacco		70% Wholesale Sales Price		\$0.1266 per ounce		50% Wholesale Price

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Excise Taxes on Non-Combustible Tobacco Products

In effect as of September 30, 2015 (n=51)

Tobacco Product	State	Tax	State	Tax	State	Tax
Chewing Tobacco	Nebraska	20% Purchase Price	Ohio	17% Wholesale Price	Texas	\$1.22 per ounce
Dissolvable Tobacco		No Provision		No Provision		\$1.22 per ounce
Dry Snuff Tobacco		\$0.4400 per ounce		17% Wholesale Price		\$1.22 per ounce
Moist Snuff Tobacco		\$0.4400 per ounce		17% Wholesale Price		\$1.22 per ounce
Snus Tobacco		20% Purchase Price		17% Wholesale Price		\$1.22 per ounce
Chewing Tobacco	Nevada	30% Wholesale Price	Oklahoma	60% Factory List Price	Utah	86% Manufacturer's Sales Price
Dissolvable Tobacco		30% Wholesale Price		60% Factory List Price		86% Manufacturer's Sales Price
Dry Snuff Tobacco		30% Wholesale Price		60% Factory List Price		86% Manufacturer's Sales Price
Moist Snuff Tobacco		30% Wholesale Price		60% Factory List Price		\$1.8300 per ounce
Snus Tobacco		30% Wholesale Price		60% Factory List Price		86% Manufacturer's Sales Price
Chewing Tobacco	New Hampshire	65.03% Wholesale Sales Price	Oregon	65% Wholesale Sales Price	Vermont	92% Wholesale Price
Dissolvable Tobacco		65.03% Wholesale Sales Price		No Provision		\$2.5700 per ounce
Dry Snuff Tobacco		65.03% Wholesale Sales Price		65% Wholesale Sales Price		\$2.5700 per ounce
Moist Snuff Tobacco		65.03% Wholesale Sales Price		\$1.7800 per ounce		\$2.5700 per ounce
Snus Tobacco		No Provision		65% Wholesale Sales Price		\$2.5700 per ounce
Chewing Tobacco	New Jersey	30% Wholesale Price	Pennsylvania	No Provision	Virginia	10% Manufacturer's Sales Price
Dissolvable Tobacco		30% Wholesale Price		No Provision		No Provision
Dry Snuff Tobacco		30% Wholesale Price		No Provision		\$0.2100 per ounce
Moist Snuff Tobacco		\$0.7500 per ounce		No Provision		\$0.1800 per ounce
Snus Tobacco		30% Wholesale Price		No Provision		10% Manufacturer's Sales Price
Chewing Tobacco	New Mexico	25% Product Value	Rhode Island	80% Wholesale Cost	Washington	95% Taxable Sales Price
Dissolvable Tobacco		25% Product Value		80% Wholesale Cost		95% Taxable Sales Price
Dry Snuff Tobacco		25% Product Value		\$1.0000 per ounce		95% Taxable Sales Price
Moist Snuff Tobacco		25% Product Value		\$1.0000 per ounce		\$2.105 per ounce
Snus Tobacco		25% Product Value		80% Wholesale Cost		95% Taxable Sales Price
Chewing Tobacco	New York	75% Wholesale Price	South Carolina	5% Manufacturer's Price	West Virginia	7% Wholesale Price
Dissolvable Tobacco		No Provision		No Provision		7% Wholesale Price
Dry Snuff Tobacco		\$2.0000 per ounce		5% Manufacturer's Price		7% Wholesale Price
Moist Snuff Tobacco		\$2.0000 per ounce		5% Manufacturer's Price		7% Wholesale Price
Snus Tobacco		75% Wholesale Price		5% Manufacturer's Price		7% Wholesale Price
Chewing Tobacco	North Carolina	12.8% Cost Price	South Dakota	35% Wholesale Purchase Price	Wisconsin	71% Manufacturer's List Price
Dissolvable Tobacco		12.8% Cost Price		35% Wholesale Purchase Price		No Provision
Dry Snuff Tobacco		12.8% Cost Price		35% Wholesale Purchase Price		71% Manufacturer's List Price
Moist Snuff Tobacco		12.8% Cost Price		35% Wholesale Purchase Price		100% Manufacturer's List Price
Snus Tobacco		12.8% Cost Price		35% Wholesale Purchase Price		71% Manufacturer's List Price
Chewing Tobacco	North Dakota	\$0.1600 per ounce	Tennessee	6.6% Wholesale Cost Price	Wyoming	20% Wholesale Purchase Price
Dissolvable Tobacco		No Provision		6.6% Wholesale Cost Price		No Provision
Dry Snuff Tobacco		\$0.6000 per ounce		6.6% Wholesale Cost Price		20% Wholesale Purchase Price
Moist Snuff Tobacco		\$0.6000 per ounce		6.6% Wholesale Cost Price		\$0.600 per ounce
Snus Tobacco		No Provision		6.6% Wholesale Cost Price		20% Wholesale Purchase Price

GET THE FACTS ON TOBACCO USE PREVENTION AND CONTROL



U.S. Department of Health and Human Services
Centers for Disease Control and Prevention

STATE System: CDC.gov/STATESystem
OSHData: CDC.gov/OSHData
Office on Smoking and Health: CDC.gov/Tobacco

OSHData presents comprehensive tobacco prevention and control data in an online, easy to use, interactive data application.

Download the entire dataset from OSHData.

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The STATE System Includes Excise Taxes on Different Types of Tobacco Products

In the STATE System, excise taxes on tobacco products are included for combustible and non-combustible (smokeless) tobacco.

COMBUSTIBLES

Cigarettes

Any roll of tobacco wrapped in paper or in any substance not containing tobacco, and any roll of tobacco wrapped in any substance containing tobacco that—because of its appearance, the type of tobacco used in the filler, or its packaging and labeling—is likely to be offered to, or purchased by, consumers as a cigarette.¹²

Cigar

Any roll of tobacco wrapped in leaf tobacco or in any substance containing tobacco [other than a rolled cigarette].¹²

Little Cigars

Lighter than traditional cigars in weight, and while they are rolled in tobacco leaf instead of paper, they are typically similar in size to a cigarette and have other cigarette characteristics, including filters. They often are not defined as cigarettes for tax purposes.¹³

Pipe Tobacco

Any tobacco that—because of its appearance, type, packaging, or labeling—is suitable for use and likely to be offered to, or purchased by, consumers as tobacco to be smoked in a pipe.¹²

Roll-Your-Own Tobacco

Any tobacco that—because of its appearance, type, packaging, or labeling—is suitable for use and likely to be offered to, or purchased by, consumers as tobacco for making cigarettes or cigars, or for use as wrappers thereof.¹²

Chewing Tobacco

Any leaf tobacco that is not intended to be smoked.¹²

Dissolvable Tobacco

A type of smokeless tobacco product that dissolves in the mouth.

Dry Snuff Tobacco

Any finely cut, ground, or powdered tobacco that is not intended to be smoked but inhaled.¹²

Moist Snuff Tobacco

Any moist finely cut ground or powdered tobacco intended to be placed in the mouth.¹⁴

Snus Tobacco

A spitless, moist snuff packaged in a small teabag-like sachet.¹⁵

NON-COMBUSTIBLES

The STATE System contains data synthesized from state-level statutory laws. It does not contain state-level regulations; measures implemented by counties, cities, or other localities; opinions of Attorneys General; or relevant case law decisions for tobacco control topics other than preemption; all of which may vary significantly from the laws reported in the database, fact sheets, and publications.

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