



STATE EXCISE TAX RATES FOR NON-CIGARETTE TOBACCO PRODUCTS

Every state has at least some tax on non-cigarette tobacco products. FL and PA do not tax cigars, but do tax other tobacco products (OTP). Although not listed below, some localities have a tax on OTP in addition to the state tax. Some of the highest rates for moist snuff, as a percentage of wholesale/manufacturer's price, are in MA (210%), WI (100%), MN (95%), and FL (85%). Of those states that tax OTP at a percentage of price, the average rate is roughly 47.4%. Some of the states with the lowest percentage of price OTP taxes have high rates of smokeless use by high school boys, such as LA (9.6%), MS (9.0%) and WV (9.0%).¹ Nationwide, 3.3% of high school boys and 1.5% of girls use smokeless tobacco.² It is important to raise tax rates on all tobacco products to prevent initiation with or switching to lower-taxed and lower-priced tobacco products.

| State | Snuff Tax ³ | Chewing & Other Smokeless Tobacco Tax | Smoking Tobacco (Roll-Your- Own, Pipe Tobacco) Tax | Cigar Tax ⁴ | E-Cigarette Tax | Date OTP tax last changed | Cigarette Tax (¢/pack) | Parallel Tax (% w/s price) |
|-------------------------|---|--|---|---|--|------------------------------|---------------------------|-------------------------------|
| Alabama | 1.0-12.0¢/oz. | 1.5¢/oz. | 4-6¢/oz. | 4.0-40.5¢/10 cigars | | 5/18/2004 | 67.5 | 11% |
| Alaska | 75% wholesale price | 75% wholesale price | | | | 10/1/1997 | 200 | 31% |
| Arizona | 22.25¢/oz. | 5.45-22.25¢/oz. | 22.25¢/oz | 22.05-218¢/10 cigars | | 12/8/2006 | 200 | 31% |
| Arkansas | 68% manufacturer's price | | | 68% mfr. price, 50¢ cap | | 3/1/2009 | 115 | 18% |
| California ⁵ | 52.92% wholesale price | | | | 52.92% wholesale price + 12.5% sales price | 7/1/2024 | 287 | 44% |
| Colorado ⁶ | 56% mfr. price (with \$1.48 min tax) | 56% manufacturer's price | | | | 7/1/2024 | 224 | 34% |
| Connecticut | 300¢/oz. | 50% wholesale price | | 50% wholesale price, 50¢ cap; LC | Closed system: 40¢/mL Open: 10% w/s price | 10/1/2019 | 435 | 66% |
| Delaware | 92¢/oz. | 30% wholesale price | | 30% wholesale price | 5¢/mL | 1/1/2018 | 210 | 32% |
| DC ⁷ | 79% wholesale price | | | 79% wholesale price (cigars<\$2 only); LC | 79% wholesale price | 10/1/2022 | 450 | 68% |
| Florida | 85% wholesale price | | | None | | 7/1/2009 | 133.9 | 21% |
| Georgia | 10% wholesale price | | | Little cigars: 2.5¢/10 cigars; others: 23% w/s price | Closed system: 5¢/mL Open & disposables: 7% w/s price | 1/1/2021 | 37 | 6% |
| Hawaii | 70% wholesale price | | | 50% wholesale price; LC | 70% wholesale price | 1/1/2024 | 320 | 49% |
| Idaho | 40% wholesale price | | | | | 7/1/1994 | 57 | 9% |
| Illinois | 30¢/oz. | 36% wholesale price | | 36% wholesale price; LC | 15% wholesale price | 7/1/2019 | 298 | 45% |

¹ CDC, Youth Risk Behavior Surveillance (YRBS), 2021.
² CDC, Youth Risk Behavior Surveillance (YRBS), 2021. Data from the 2021 National Youth Tobacco Survey (NYTS), using a different methodology from the YRBS, found that 1.7% of high school boys use smokeless tobacco (<https://www.cdc.gov/mmwr/volumes/71/ss/pdfs/ss7105a1-H.pdf>).
³ Each state that has a separate "snuff" definition defines it differently, but it is usually defined as any powdered, finely cut, or ground tobacco that is not intended to be smoked.
⁴ "LC" indicates that the state has specified that little cigars, however defined by the state, are taxed at the same rate as cigarettes.
⁵ California's other tobacco product tax is based on the state's cigarette tax rate and is adjusted on July 1 every year.
⁶ Colorado's tobacco and nicotine product tax rates increase every 3 years until 2027.
⁷ Washington, DC's other tobacco product tax is based on the District's cigarette tax rate and is adjusted on October 1 every year.

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|----------------|---|--|---|--|--|------------------------------|---------------------------|-------------------------------|
| Indiana | 40¢/oz. | 24% wholesale price; ANP ⁸ : 40¢/oz. | 24% wholesale price | 24% wholesale price, \$1 cap | Closed system: 15% w/s price Open: 15% gross retail income | 1/1/2024 | 99.5 | 15% |
| Iowa | 119¢/oz. | 50% wholesale price | | 50% w/s price, 50¢ cap; LC | | 3/16/2007 | 136 | 21% |
| Kansas | 10% wholesale price | | | | 5¢/mL | 7/1/2017 | 129 | 20% |
| Kentucky | 19¢/unit ⁹ | 15% wholesale price | | | Closed system: \$1.50/cartridge Open: 15% w/s price | 8/1/2020 | 110 | 17% |
| Louisiana | 20% mfr. price | | 33% manufacturer's price | 8%-20% mfr. price | 15¢/mL | 7/1/2023 | 108 | 17% |
| Maine | 202¢/oz. (with min. tax) | 202¢/oz. | 43% wholesale price | | | 1/2/2020 | 200 | 31% |
| Maryland | 60% wholesale price | | 30% wholesale price | Non-premium: 70% w/s price; Premium: 15% w/s price | ≤5mL: 60% retail price others: 20% retail price | 7/1/2024 | 500 | 76% |
| Massachusetts | 210% wholesale price | | 40% wholesale price | 40% wholesale price; LC | 75% wholesale price | 6/1/2020 | 351 | 53% |
| Michigan | 32% wholesale price | | | 32% wholesale price; 50¢ cap | | 11/1/2012 | 200 | 31% |
| Minnesota | 95% wholesale price (with \$3.04 min. tax) | 95% wholesale price | | 95% wholesale price; 50¢ premium cigar cap; LC | 95% wholesale price | 7/1/2013 | 304 | 46% |
| Mississippi | 15% manufacturer's price | | | | | 6/1/2005 | 68 ¹⁰ | 11% |
| Missouri | 10% manufacturer's price | | | | | 10/1/1993 | 17 | 3% |
| Montana | 85¢/oz. | 50% wholesale price | | 50% wholesale price; LC | | 1/1/2005 | 170 | 26% |
| Nebraska | 44¢/oz. | 20% wholesale price | | 20% wholesale price | ≤5mL: 5¢/mL >5mL: 10% purchase price | 1/1/2024 | 64 | 10% |
| Nevada | 30% wholesale price | | | | | 1/1/2020 | 180 | 28% |
| New Hampshire | 65.03% wholesale price | | | 65.03% w/s price (not premium); LC | Closed system: 30¢/mL Open: 8% w/s price | 1/1/2020 | 178 | 27% |
| New Jersey | 75¢/oz. | 30% wholesale price | | | Liquid nicotine: 10¢/mL; Container e-liquid: 10% retail price | 11/1/2019 | 270 | 41% |
| New Mexico | 25% manufacturer's price | | | 25% mfr. price; 50¢ cap; LC | Closed system: 50¢/cartridge Open: 12.5% mfr. price | 7/1/2019 | 200 | 31% |
| New York | 200¢/oz. (with min. tax) | 75% wholesale price | | Little cigars: \$5.35/20-pack; 75% wholesale price | 20% retail price | 12/1/2019 | 535 | 81% |
| North Carolina | 12.8% wholesale price | | | | 5¢/mL | 6/1/2015 | 45 | 7% |
| North Dakota | 60¢/oz. | 16¢/oz | RYO: 44¢/1.8 oz. Pipe: 28% w/s price | 28% wholesale price | | 7/1/2001 | 44 | 7% |
| Ohio | 17% wholesale price | | | Little cigars: 37% w/s price; others: 17% w/s price | 10¢/mL | 10/1/2019 | 160 | 25% |
| Oklahoma | 60% manufacturer's price | | 80% manufacturer's price | 3.6-120¢/10 cigars; LC | | 1/1/2005 | 203 | 31% |
| Oregon | 186¢/oz. (with min. tax) ¹¹ | 65% wholesale price | | 65% wholesale price, \$1 cap; LC | 65% wholesale price | 7/1/2024 | 333 | 50% |
| Pennsylvania | 55¢/oz | | | LC | 40% wholesale price | 10/1/2016 | 260 | 40% |

⁸ ANP = “alternative nicotine products.”
⁹ Moist snuff only. A unit is defined as a container less than 1.5oz. Dry snuff is taxed at the same rate as chewing tobacco.
¹⁰ Heated tobacco products taxed at 25¢ per 20-pack of consumables (i.e., stick).
¹¹ Moist snuff tax (including minimum tax) is adjusted for inflation every biennium starting July 1, 2022.

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|----------------|--|---|---|---|---|------------------------------|---------------------------|-------------------------------|
| Rhode Island | 100¢/oz. | 80% wholesale price | | 80% w/s price, 50¢ cap; LC | | 4/10/2009 | 425 | 64% |
| South Carolina | 5% manufacturer's price | | | | | | 57 | 9% |
| South Dakota | 35% wholesale price | | | | | 1/1/2007 | 153 | 23% |
| Tennessee | 6.6% wholesale price | | | 6.6% wholesale price; LC | | 7/15/2002 | 62 | 10% |
| Texas | 122¢/oz. (with min. tax) | | | 1-15¢/10 cigars | | 9/1/2013 | 141 | 22% |
| Utah | 183¢/oz. | 86% mfr. price; ANP: 183¢/oz | 86% manufacturer's price | 86% manufacturer's price; LC | 56% manufacturer's price ¹² | 7/1/2021 | 170 | 26% |
| Vermont | 257¢/oz. or 308¢/pack if less than 1.2oz. | 92% wholesale price | | 92% w/s price for <\$2.17; \$2 per cigar for >\$2.17 to <\$10; \$4 per cigar for ≥ \$10; LC | 92% wholesale price | 7/1/2019 | 308 | 47% |
| Virginia | 36¢/oz. | Chewing: 42¢-140¢/unit; Other: 20% mfr price | 10% manufacturer's price | 20% manufacturer's price | 11¢/mL | 7/1/2024 | 60 ¹³ | 10% |
| Washington | 252.6¢ per 1.2oz. min. | 95% taxable sales price | | 95% taxable sales price, 65¢ cap; LC | ≤5mL container: 27¢/mL >5mL container: 9¢/mL | 10/1/2019 | 302.5 | 46% |
| West Virginia | 12% wholesale price | | | | 7.5¢/mL | 7/1/2016 | 120 | 19% |
| Wisconsin | 100% mfr. price | 71% manufacturer's price | | 71% mfr. price, 50¢ cap | 5¢/mL ¹⁴ | 10/1/2019 | 252 | 38% |
| Wyoming | 60¢/oz. (with min. tax) | 20% wholesale price | | | 15% wholesale price | 7/1/2020 | 60 | 10% |
| US Government | 9.4¢/oz. | 3.1¢/oz. | RYO: 155¢/oz. Pipe: 17.7¢/oz. | LC; large cigars: 52.75% mfr. price, 40.26¢ cap | | 4/1/2009 | 100.66 | 16% |

Campaign for Tobacco-Free Kids, September 11, 2024 / Ann Boonn

Manufacturer's (Mfr.) Price is the price charged to wholesalers/distributors by the tobacco company that makes the product. **Wholesale (w/s) Price** is either the price charged to retailers by the wholesalers/distributors or, in some states, equal to the Manufacturer's Price. **Parallel tax rate** is based on the cigarette tax and the taxable wholesale price of cigarettes versus other tobacco products.

Sources: Orzechowski & Walker, *The Tax Burden on Tobacco*, 2023; press reports; state tax officials; U.S. Alcohol and Tobacco Tax and Trade Bureau; USDA Economic Research Service.

More information on other tobacco product taxes is available at <https://tobaccofreekids.org/fact-sheets/tobacco-control-policies/taxes-on-other-tobacco-products>.

¹² Tax on “nontherapeutic nicotine device substance” and “prefilled nontherapeutic nicotine device” at 56% mfr. price.

¹³ Tax on heated cigarettes at 45¢/20-pack; tax on heated tobacco products at 20% of the wholesale price.

¹⁴ Based on a July 2020 Wisconsin Supreme Court ruling, the vapor products tax only applies to disposables and devices, not separately sold e-liquids. Wisconsin Department of Revenue, “Vapor Products Tax,” Guidance Document Number: 100002, July 22, 2020, <https://www.revenue.wi.gov/Pages/FAQS/ise-vape.aspx?vap17>.