



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%

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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>.