

TOBACCO PRODUCT EXCISE TAX RATES

(As of January 1, 2010)

State	Sales Tax (%)	Cigarette Tax 20/pack (cents)	Chewing Tobacco (% or other)	Snuff Tobacco (% or other)	Large Cigars (% or other)	Smoking Tobaccos (% or other)
ALABAMA	4	42.5	1.5 ¢/oz	2¢ /oz	(0.3-4.05)¢ each	4¢/oz
ALASKA	0	200.0	75% WP	75% WP	75% WP	75% WP
ARIZONA	5.6	200.0	22.3 ¢/oz	22.3¢/oz	21.8¢ each	22.3¢/oz
ARKANSAS	5.125	115.0	68% MSP	68% MSP	68% MSP	68% MSP
CALIFORNIA	6	87.0	41.11% WP	41.11% WP	41.11% WP	41.11% WP
COLORADO	2.9	84.0	40% MLP	40% MLP	40% MLP	40% MLP
CONNECTICUT	6	300.0	27.5% WP	55¢/oz	27.5% WP	27.5% WP
DELAWARE	0	160.0	15% WP	54% WSP	15% WP	15% WP
DISTRICT OF COLUMBIA	5.75	250.0	12% gross receipts	30¢ / oz	12% gross receipts	12% gross receipts
FLORIDA	6	133.9	85% WSP	85% WSP		85% WSP
GEORGIA	4	37.0	10% WCP	10% WCP	23% WCP	10% WCP
HAWAII	4	260.0	50%WP	70%WP	50%WSP	70%WP
IDAHO	5	57.0	40% WSP	40% WSP	40% WSP	40% WSP
ILLINOIS	6.25	98.0	18% WP	18% WP	18% WP	18% WP
INDIANA	6	99.5	24% WSP	24% WSP	24% WSP	24% WSP
IOWA	5	136.0	50% WSP	\$1.19 / oz	50% WSP (capped at 50¢ per cigar)	50% WSP
KANSAS	5.3	79.0	10% WSP	10% WSP	10% WSP	10% WSP
KENTUCKY	6	60.0	15% gross receipts of WS	19¢ per unit	15% gross receipts of WS	15% gross receipts of WS
LOUISIANA	4	36.0	20% IP	20% IP	8-20% IP	33% IP
MAINE	5	200.0	\$2.02 / oz	\$2.02 / oz	20% WSP	20% WSP
MARYLAND	5	200.0	15% WPP	15% WPP	15% WPP	15% WPP
MASSACHUSETTS	5	251.0	90% MSP	90% MSP	30% MSP	30% MSP
MICHIGAN	6	200.0	32% WP	32% WP	32% WP	32% WP
MINNESOTA	6.5	123.0	70% WSP	70% WSP	70% WSP	70% WSP
MISSISSIPPI	7	68.0	15% MLP	15% MLP	15% MLP	15% MLP
MISSOURI	4-9/40	17.0	10% MIP	10% MIP	10% MIP	10% MIP
MONTANA	0	170.0	50% WP	85¢ / oz	50% WP	50% WP
NEBRASKA	5.5	64.0	20% MSP	44¢ / oz	20% MSP	20% MSP
NEVADA	6.5	80.0	30% WP	30% WP	30% WP	30% WP
NEW HAMPSHIRE	0	178.0	48.59% WSP	48.59% WSP		48.59% WSP
NEW JERSEY	6	270.0	30%WSP	75¢ / oz	30%WSP	30%WSP
NEW MEXICO	5	91.0	25% WP	25% WP	25% WP	25% WP
NEW YORK	4	275.0	46% WP	96¢ / oz	46% WP	46% WP
NORTH CAROLINA	4.5	45.0	12.8% CP	12.8% CP	12.8% CP	12.8% CP
NORTH DAKOTA	5	44.0	16¢ / oz	60¢/oz	28% WPP	28% WPP pipe or 2.2¢ / 0.9oz RYO
OHIO	6	125.0	17% WPP	17% WPP	17% WPP	17% WPP
OKLAHOMA	4.5	103.0	60% FLP	60% FLP	\$1.20 MLP	80% FLP
OREGON	0	118.0	65% WCP	\$1.78 / oz	65% WCP (capped at 50¢ per cigar)	65% WCP
PENNSYLVANIA	6	160.0				
RHODE ISLAND	7	346.0	80% WCP	\$1.00 / oz	80% WCP (capped at 50¢ per cigar)	80% WCP
SOUTH CAROLINA	5	7.0	5% MP	5% MP	5% MSP	5% MSP
SOUTH DAKOTA	4	153.0	35% WPP	35% WPP	35% WPP	35% WPP
TENNESSEE	7	62.0	6.6% WCP	6.6% WCP	6.6% WCP	6.6% WCP
TEXAS	6.25	141.0	\$1.10/ oz	\$1.10 / oz	(0.75-1.5)¢ each	\$1.10 / oz
UTAH	4.75	69.5	35% MSP	75¢ / oz	35% MSP	35% MSP
VERMONT	6	224.0	92% WP	\$1.66 / oz	92% WP	92% WP pipe or 124.44¢ / oz RYO
VIRGINIA	4	30.0	10% MSP	10% MSP	10% MSP	10% MSP
WASHINGTON	6.5	202.5	75% WP	75% WP	75% WP (capped at 50¢ per cigar)	75% WP
WEST VIRGINIA	6	55.0	7% WP	7% WP	7% WP	7% WP
WISCONSIN	5	252.0	71% MLP	100% MLP	71% MLP (capped at 50¢ per cigar)	71% MLP
WYOMING	4	60.0	20% WPP	60¢ / oz	20% WPP	20% WPP

CODES

FLP – Factory List Price	MLP – Manufacturer's List Price	WCP – Wholesale Cost Price
IP – Invoice Price	MSP – Manufacturer's Sales Price	WPP – Wholesale Purchase Price
MP – Manufacturer's Price	WP – Wholesale Price	WSP – Wholesale Sales Price
MIP – Manufacturer's Invoice Price		CP – Cost Price