

OTHER TOBACCO PRODUCTS TAX

(January 1, 2021)

State	Tax Rate/Base (1)	State	Tax Rate/Base (1)
Alabama (2)		Minnesota (7)	95% Wholesale Price
Cigars	3.0¢-40.5¢/ 10 cigars	Mississippi	15% Manufacturer's Price
Tobacco/Snuff	2¢-8¢/ ounce	Missouri	10% Manufacturer's Price
Alaska	75% Wholesale Price	Montana (4)	50% Wholesale Price
Arizona		Nebraska (4)	20% Wholesale Price
Cigars	22.01¢-\$2.18/10 cigars	Nevada (7)	30% Wholesale Price
Tobacco/Snuff	22.3¢/ounce	New Hampshire (7)	65.03% Wholesale Price
Arkansas	68% Manufacturer's Price	New Jersey (4)(7)	30% Wholesale Price
California (7)	56.93% Wholesale Price	New Mexico (7)	25% Product value
Colorado (7)	50% Manufacturer's Price	New York (4)(7)	75% Wholesale Price
Connecticut (4)(7)	50% Wholesale Price	North Carolina (7)	12.8% Wholesale Price
Delaware (4) (7)	30% Wholesale Price	North Dakota	
Florida (5)		Cigars & Tobacco	28% Wholesale Price
Tobacco/Snuff	85% Wholesale Price	Chew Tobacco & Snuff	16¢-60¢ /ounce
Georgia (7)		Ohio (7)	17% Wholesale Price
Little Cigars	2.5¢/10 cigars	Oklahoma	
Other Cigars	23% Wholesale Price	Cigars Little&Large	\$1.20/ 10 cigars
Tobacco	10% Wholesale Price	Snuff&Tobacco	60%-80% Factory list price
Hawaii (6)		Oregon (4)(7)	65% Wholesale Price
Large Cigars	50% Wholesale Price	Pennsylvania (6)(7)	\$0.55 /ounce - tobacco
Tobacco/Snuff	70% Wholesale Price	Rhode Island	80% Wholesale Price
Idaho	40% Wholesale Price	South Carolina	5% Manufacturer's Price
Illinois (4)(7)	36% Wholesale Price	South Dakota	35% Wholesale Price
Indiana	24% Wholesale Price	Tennessee	6.6% Wholesale Price
Iowa (6)	50% Wholesale Price	Texas	
Kansas (7)	10% Wholesale Price	Cigar	1.0¢-15.0¢ /10 cigars
Kentucky (4)(7)	15% Wholesale Price	Tobacco/Snuff	\$1.22 /ounce
Louisiana (7)		Utah (4)(6)(7)	86% Manufacturer's Price
Cigars	8%-20% Manufacturer's Price	Virginia (4)(7)	20% Manufacturer's Price
Snuff/Smoking Tobacco	20%-33% Manufacturer's Price	Vermont (4) (7)	92% Wholesale Price
Maine (7)		Cigar	\$20-\$40 /10 cigars
Chewing Tob./Snuff	\$2.02/ounce	Tobacco/Snuff	\$2.57 /ounce
Smoking Tob./Cigars	43% Wholesale Price	Washington (4)(6)(7)	95% Wholesale Price
Maryland		West Virginia (7)	12% Wholesale Price
Tobacco/Snuff	30% Wholesale Price	Wisconsin (4)(7)	71% Manufacturer's Price
Cigars	70% Wholesale Price	Wyoming (4)(7)	20% Wholesale Price
Massachusetts (7)	40% Wholesale Price		
Michigan	32% Wholesale Price	Dist.of Columbia (3) (7)	91% 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) Alabama's cigar tax rate rises with the retail price; the rate on smoking tobacco and snuff depends on package weight.
- (3) The Dist. of Columbia adjusts the tax rate annually, effective October 1st each year.
- (4) Tax rate on Snuff per ounce is \$3.00 in CT, 92¢ in DE, 30¢ in IL, 4.75¢ in KY, 95% in MN, 85¢ in MT, 44¢ in NE, 75¢ in NJ, \$2.00 in NY, \$1.78 in OR, \$1.83 in UT, 18¢ in VA, \$2.57 in VT, \$2.105 in WA, 100% in WI and 60¢ in WY.
- (5) Florida's rate includes a 60% surtax.
- (6) Little cigars are taxed as cigarettes.
- (7) Twenty-nine states impose an excise tax on e-cigarettes or vaping products. See www.taxadmin.org/e-cigarettes.pdf for current rates.