

State Tax Rates on Other Tobacco Products

January 1, 2003

State	Tax Rate/Base (1)	State	Tax Rate/Base (1)
Alabama		Michigan	20% Wholesale Price
Cigars (2)	1.5¢-20.25¢/ 10 cigars	Minnesota	35% Wholesale Price
Tobacco/Snuff	0.6¢-4..4¢/ ounce	Mississippi	15% Manufactures Price
Alaska	75% Wholsale Price	Missouri	10% Manufactures Price
Arizona		Montana	12.5% Wholesale Price
Cigars (2)	26.3¢-\$2.60/ 20 cigars	Nebraska (6)	20% Wholesale Price
Tobacco/Snuff	13.3¢/ounce	Nevada	30% Wholesale Price
Arkansas	25% Manufactures Price	New Hampshire	21.9% Wholesale Price
California (3)	48.89% Wholesale Price	New Jersey	30% Wholesale Price
Colorado	20% Manufactures Price	New Mexico	25% Product value
Connecticut (5)	20% Wholesale Price	New York	37% Wholesale Price
Delaware	15% Wholesale Price	North Carolina	2% Wholesale Price
Florida		North Dakota	
Tobacco/Snuff	25% Wholesale Price	Cigars & Tobacco	28% Wholesale Price
Georgia		Chew Tobacco/Snuff	16¢-60¢/ounce
Little Cigars	2.0¢/10 cigars	Ohio	17% Wholesale Price
Other Cigars	13% Wholesale Price	Oklahoma	
Hawaii	40% Wholesale Price	Cigars (2)	9.0¢-30.0¢/ 10 cigars
Idaho	40% Wholesale Price	Tobacco/Snuf	30%-40% factory list price
Indiana	15% Wholesale Price	Oregon	65% Wholesale Price
Illinois	18% Wholesale Price	Rhode Island	30% Wholesale Price
Iowa	22% Wholesale Price	South Carolina	5% Manufactures Price
Kansas	10% Manufactures Price	South Dakota	10% Wholesale Price
Louisiana		Tennessee	6.5% Wholesale Price
Cigars	8%-20% Manufacture Price	Texas	
Tobacco/Snuff	33% Manufactures Price	Cigars (2)	1.0¢-15.0¢/10 cigars
Maine		Tobacco/Snuff	35.213% Manufactures Price

Chewing Tob./Snuff	62% Wholesale Price	Utah	35% Manufactures Price
Smoking Tob./Cigars	16% Wholesale Price	Vermont	41% Manufactures Price
Maryland	15% Wholesale Price	Washington	129.42% Wholesale Price
Massachusetts		West Virginia	7% Wholesale Price
Smokless Tob.	90% Wholesale Price	Wisconsin	25% Manuafactures Price
Smoking Tob./Cigars	30% Wholesale Price	Wyoming (4)	20% 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) Tax rate on cigars varies based on the selling price.

(3) Tax rate is adjusted annually by the state, effective July 1st of each year.

(4) or 10% of the retail price.

(5) Snuff tobacco taxed at 40 cents per ounce.

(6) Tax rate scheduled to decrease to 15% on 10/1/04.