

# State Excise Taxes on Smokeless Tobacco

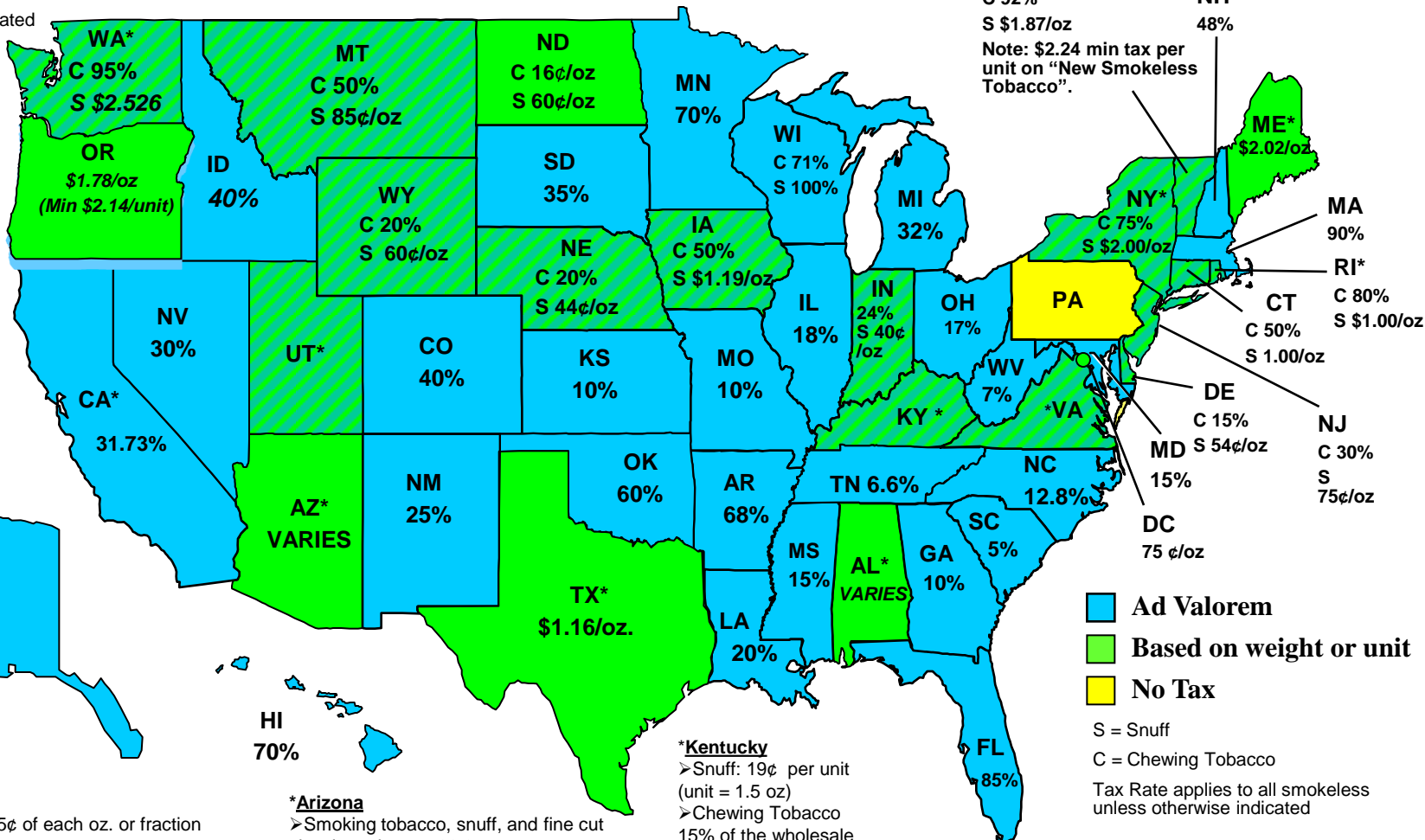
Rates in effect as of January 1, 2012

## \*Washington

Moist Snuff

1.2oz or less - \$2.526 per unit

More than 1.2oz - pro-rated



## \*Utah

Smokeless excluding Moist Snuff - 86%

Moist Snuff \$1.83/oz - moisture content 45% or more & excludes sticks, strips, and tablets

## \*California

Rate is adjusted annually

## \*Alabama

- Chewing Tobacco: 1.5¢ of each oz. or fraction
- Snuff:

- under 5/8 oz. 1¢
- > 5/8 oz - 1 5/8 oz. 2¢
- > 1 5/8 oz - 2 1/2oz. 4¢
- > 2 1/2oz - 5oz. (cans packs & gullets) 6¢
- 3oz - 5oz. (bottles glasses tumblers) 7¢
- > 5oz - 6oz. 8¢
- > 6oz. 12¢ or fraction thereof

## \*Arizona

- Smoking tobacco, snuff, and fine cut chewing tobacco: 22.3¢ per oz.
- Cavendish, plug or twist chewing tobacco: 5.5¢ per oz.

## \*Texas:

- \$1.10 Effective 9/1/09 and increasing an additional 3 cents in 2010, 2011, 2012, 2013 on September 1<sup>st</sup> of each year
- All units less than 1.2oz taxed as if they weighed 1.2oz

## \*Kentucky

- Snuff: 19¢ per unit (unit = 1.5 oz)
- Chewing Tobacco 15% of the wholesale price.

## \*NY, ME and WY

All units weighing less than 1 oz are treated as if they weighed 1 oz.

## \*Rhode Island

All units weighing less than 1.2 oz are treated as if they weighed 1.2 oz.

## VT

C 92%  
S \$1.87/oz

Note: \$2.24 min tax per unit on "New Smokeless Tobacco".

## NH

48%

## \*Virginia

Moist Snuff

➤ \$0.18 per oz

Loose Leaf

➤ Single Unit - \$0.21 for each unit

➤ Half Pound Unit - \$0.40 for each unit

➤ Pound Unit - \$0.70 for each unit

➤ Other Unit - \$0.21 plus \$0.21 for each 4oz over 16oz

Other Smokeless excluding Moist Snuff and Loose Leaf

➤ 10% of manufacturer's sales price