

Alabama



Table 1: Other Tobacco Product Taxation

OTP Taxed? No Yes

If yes, which products are taxed as of January 1, 2014?

✓ Yes Blank No -- Not Applicable/Addressed

Product	Taxed?	Type of Tax		How Defined?	How Taxed?	Rate Change Since 2005?
		Ad Valorem	Specific			
Cigars	✓		✓	Stand-alone	Stand-alone	↔
Cigarillos	✓		✓	Stand-alone	Stand-alone	↔
Little Cigars	✓		✓	Stand-alone	Stand-alone	↔
Pipe Tobacco	✓		✓	Stand-alone	Stand-alone	↔
Roll-Your-Own Tobacco	✓		✓	Stand-alone	Stand-alone	↔
Dry Snuff	✓		✓	Stand-alone	Stand-alone	↔
Moist Snuff	✓		✓	Stand-alone	Stand-alone	↔
Snus	✓		✓	Stand-alone	Stand-alone	↔
Smokeless Tobacco Generally	✓		✓	Stand-alone	Stand-alone	↔
Dissolvables	No	--	--	--	--	Not applicable
E-cigarettes	No	--	--	--	--	Not applicable

↓ Rate Decreased ↑ Rate Increased ↔ No Change

Table 2: Summary of Cigarette and OTP Tax Rates, Selected Years, 2005-2014

Product	2005	2008	2011	2014
Cigarettes	\$0.425/20 §	\$0.425/20 §	\$0.425/20 §	\$0.425/20 §
Cigars	\$0.006 ea §	\$0.006 ea §	\$0.006 ea §	\$0.006 ea §
Cigarillos	\$0.003 ea §	\$0.003 ea §	\$0.003 ea §	\$0.003 ea §
Little Cigars	\$0.08/20 §	\$0.08/20 §	\$0.08/20 §	\$0.08/20 §
Pipe Tobacco	\$0.036/oz §	\$0.036/oz §	\$0.036/oz §	\$0.036/oz §
Roll-Your-Own Tobacco	\$0.036/oz §	\$0.036/oz §	\$0.036/oz §	\$0.036/oz §
Dry Snuff	\$0.01/oz §	\$0.01/oz §	\$0.01/oz §	\$0.01/oz §
Moist Snuff	\$0.01/oz §	\$0.01/oz §	\$0.01/oz §	\$0.01/oz §
Snus	\$0.01/oz §	\$0.01/oz §	\$0.01/oz §	\$0.01/oz §
Smokeless Tobacco Generally	\$0.015/oz §	\$0.015/oz §	\$0.015/oz §	\$0.015/oz §
Dissolvables	--	--	--	--
E-cigarettes	--	--	--	--

△ Ad Valorem; § Specific; -- Not taxed; ea=each; oz=ounce.