

Nevada

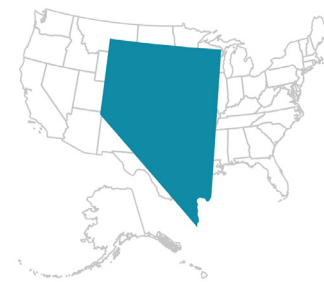


Table 1: Other Tobacco Product Taxation

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	✓	✓		With OTPs	With OTPs	↔
Cigarillos	✓	✓		With OTPs	With OTPs	↔
Little Cigars	✓	✓		With OTPs	With OTPs	↔
Pipe Tobacco	✓	✓		With OTPs	With OTPs	↔
Roll-Your-Own Tobacco	✓	✓		With OTPs	With OTPs	↔
Dry Snuff	✓	✓		With OTPs	With OTPs	↔
Moist Snuff	✓	✓		With OTPs	With OTPs	↔
Snus	✓	✓		With OTPs	With OTPs	↔
Smokeless Tobacco Generally	✓	✓		With OTPs	With OTPs	↔
Dissolvables	✓	✓		With OTPs	With OTPs	↔
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	\$0.80/20 §	\$0.80/20 §	\$0.80/20 §	\$0.80/20 §
Cigars	30% WP Δ	30% WP Δ	30% WP Δ	30% WP Δ
Cigarillos	30% WP Δ	30% WP Δ	30% WP Δ	30% WP Δ
Little Cigars	30% WP Δ	30% WP Δ	30% WP Δ	30% WP Δ
Pipe Tobacco	30% WP Δ	30% WP Δ	30% WP Δ	30% WP Δ
Roll-Your-Own Tobacco	30% WP Δ	30% WP Δ	30% WP Δ	30% WP Δ
Dry Snuff	30% WP Δ	30% WP Δ	30% WP Δ	30% WP Δ
Moist Snuff	30% WP Δ	30% WP Δ	30% WP Δ	30% WP Δ
Snus	30% WP Δ	30% WP Δ	30% WP Δ	30% WP Δ
Smokeless Tobacco Generally	30% WP Δ	30% WP Δ	30% WP Δ	30% WP Δ
Dissolvables	30% WP Δ	30% WP Δ	30% WP Δ	30% WP Δ
E-cigarettes	--	--	--	--

Δ Ad Valorem; § Specific; -- Not taxed; WP=Wholesale Price.

WP

Wholesale Price

"... Except as otherwise provided in paragraph (b), the established price for which a product made from tobacco, other than cigarettes, is sold to a wholesale dealer before any discount or other reduction is made." (NEV. REV. STAT. ANN. § 370.440)