

# Alaska



**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	\$1.60/20 §	\$2.00/20 §	\$2.00/20 §	\$2.00/20 §
Cigars	75% WP Δ	75% WP Δ	75% WP Δ	75% WP Δ
Cigarillos	75% WP Δ	75% WP Δ	75% WP Δ	75% WP Δ
Little Cigars	75% WP Δ	75% WP Δ	75% WP Δ	75% WP Δ
Pipe Tobacco	75% WP Δ	75% WP Δ	75% WP Δ	75% WP Δ
Roll-Your-Own Tobacco	75% WP Δ	75% WP Δ	75% WP Δ	75% WP Δ
Dry Snuff	75% WP Δ	75% WP Δ	75% WP Δ	75% WP Δ
Moist Snuff	75% WP Δ	75% WP Δ	75% WP Δ	75% WP Δ
Snus	75% WP Δ	75% WP Δ	75% WP Δ	75% WP Δ
Smokeless Tobacco Generally	75% WP Δ	75% WP Δ	75% WP Δ	75% WP Δ
Dissolvables	75% WP Δ	75% WP Δ	75% WP Δ	75% WP Δ
E-cigarettes	--	--	--	--

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

## Wholesale Price

**WP**

"... the established price for which a manufacturer sells a tobacco product to a distributor after deduction of a discount or other reduction received by the distributor for quantity ..." (ALASKA STAT. § 43.50.390)