

Florida



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	No	--	--	--	--	Not applicable
Cigarillos	No	--	--	--	--	Not applicable
Little Cigars	No	--	--	--	--	Not applicable
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	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	\$0.339/20 §	\$0.339/20 §	\$1.339/20 §	\$1.339/20 §
Cigars	--	--	--	--
Cigarillos	--	--	--	--
Little Cigars	--	--	--	--
Pipe Tobacco	25% WSP Δ	25% WSP Δ	85% WSP Δ	85% WSP Δ
Roll-Your-Own Tobacco	25% WSP Δ	25% WSP Δ	85% WSP Δ	85% WSP Δ
Dry Snuff	25% WSP Δ	25% WSP Δ	85% WSP Δ	85% WSP Δ
Moist Snuff	25% WSP Δ	25% WSP Δ	85% WSP Δ	85% WSP Δ
Snus	25% WSP Δ	25% WSP Δ	85% WSP Δ	85% WSP Δ
Smokeless Tobacco Generally	25% WSP Δ	25% WSP Δ	85% WSP Δ	85% WSP Δ
Dissolvables	--	--	--	--
E-cigarettes	--	--	--	--

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

WSP

Wholesale Sales Price

"... the established price for which a manufacturer sells a tobacco product to a distributor, exclusive of any diminution by volume or other discounts." (FLA. STAT. ANN. § 210.25)