

Georgia



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 | Stand-alone | ↔ |
| Cigarillos | ✓ | ✓ | | With OTPs | Stand-alone | ↔ |
| Little Cigars | ✓ | | ✓ | Stand-alone | Stand-alone | ↔ |
| Pipe Tobacco | ✓ | ✓ | | Smokeless | Smokeless | ↔ |
| Roll-Your-Own Tobacco | ✓ | ✓ | | Smokeless | Smokeless | ↔ |
| Dry Snuff | ✓ | ✓ | | Smokeless | Smokeless | ↔ |
| Moist Snuff | ✓ | ✓ | | Stand-alone | Smokeless | ↔ |
| Snus | ✓ | ✓ | | Smokeless | Smokeless | ↔ |
| Smokeless Tobacco Generally | ✓ | ✓ | | Smokeless | Smokeless | ↔ |
| 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 | \$0.37/20 § | \$0.37/20 § | \$0.37/20 § | \$0.37/20 § |
| Cigars | 23% WCP Δ | 23% WCP Δ | 23% WCP Δ | 23% WCP Δ |
| Cigarillos | 23% WCP Δ | 23% WCP Δ | 23% WCP Δ | 23% WCP Δ |
| Little Cigars | \$0.05/20 § | \$0.05/20 § | \$0.05/20 § | \$0.05/20 § |
| Pipe Tobacco | 10% WCP Δ | 10% WCP Δ | 10% WCP Δ | 10% WCP Δ |
| Roll-Your-Own Tobacco | 10% WCP Δ | 10% WCP Δ | 10% WCP Δ | 10% WCP Δ |
| Dry Snuff | 10% WCP Δ | 10% WCP Δ | 10% WCP Δ | 10% WCP Δ |
| Moist Snuff | 10% WCP Δ | 10% WCP Δ | 10% WCP Δ | 10% WCP Δ |
| Snus | 10% WCP Δ | 10% WCP Δ | 10% WCP Δ | 10% WCP Δ |
| Smokeless Tobacco Generally | 10% WCP Δ | 10% WCP Δ | 10% WCP Δ | 10% WCP Δ |
| Dissolvables | -- | -- | -- | -- |
| E-cigarettes | -- | -- | -- | -- |

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

WCP

Wholesale Cost Price

"(4) Loose or smokeless tobacco: 10 percent of the wholesale cost price, exclusive of any trade, cash, or other discounts or any promotion, advertising, display, or similar allowances." (GA. CODE ANN. § 48-11-2)

*Underlined language indicates the unit of analysis