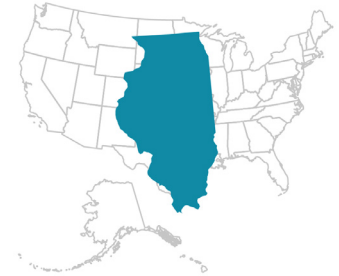


# Illinois



**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	Cigarette	Tax Type Changed
Pipe Tobacco	✓	✓		With OTPs	With OTPs	↑
Roll-Your-Own Tobacco	✓	✓		With OTPs	With OTPs	↑
Dry Snuff	✓	✓		With OTPs	With OTPs	↑
Moist Snuff	✓		✓	With OTPs	Stand-alone	Tax Type Changed
Snus	✓		✓	With OTPs	Moist Snuff	Tax Type Changed
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	\$0.98/20 §	\$0.98/20 §	\$0.98/20 §	\$1.98/20 §
Cigars	18% WP Δ	18% WP Δ	18% WP Δ	36% WP Δ
Cigarillos	18% WP Δ	18% WP Δ	18% WP Δ	36% WP Δ
Little Cigars	18% WP Δ	18% WP Δ	18% WP Δ	\$1.98/20 §
Pipe Tobacco	18% WP Δ	18% WP Δ	18% WP Δ	36% WP Δ
Roll-Your-Own Tobacco	18% WP Δ	18% WP Δ	18% WP Δ	36% WP Δ
Dry Snuff	18% WP Δ	18% WP Δ	18% WP Δ	36% WP Δ
Moist Snuff	18% WP Δ	18% WP Δ	18% WP Δ	\$0.30/oz §«
Snus	18% WP Δ	18% WP Δ	18% WP Δ	\$0.03/oz §
Smokeless Tobacco Generally	18% WP Δ	18% WP Δ	18% WP Δ	36% WP Δ
Dissolvables	--	--	--	--
E-cigarettes	--	--	--	--

Δ Ad Valorem; § Specific; -- Not taxed; WP=Wholesale Price; oz=ounce. «Moist snuff is taxed at a rate of \$0.30/oz, not to exceed 15% of the tax imposed upon a package of 20 cigarettes (35 Ill. Comp. Stat. Ann. 143/10-10 (LexisNexis 2014)).

**WP**

**Wholesale Price**

"... the established list price for which a manufacturer sells tobacco products to a distributor, before the allowance of any discount, trade allowance, rebate, or other reduction." (ILL. COMP. STAT. ANN. §§ 143/10-5)