

Maine



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	Smokeless	Tax Type Changed
Moist Snuff	✓		✓	With OTPs	Smokeless	Tax Type Changed
Snus	✓		✓	With OTPs	With OTPs	Tax Type Changed
Smokeless Tobacco Generally	✓		✓	With OTPs	Smokeless	Tax Type Changed
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	\$1.00/20 §	\$2.00/20 §	\$2.00/20 §	\$2.00/20 §
Cigars	16% WSP Δ	20% WSP Δ	20% WSP Δ	20% WSP Δ
Cigarillos	16% WSP Δ	20% WSP Δ	20% WSP Δ	20% WSP Δ
Little Cigars	16% WSP Δ	20% WSP Δ	20% WSP Δ	20% WSP Δ
Pipe Tobacco	16% WSP Δ	20% WSP Δ	20% WSP Δ	20% WSP Δ
Roll-Your-Own Tobacco	16% WSP Δ	20% WSP Δ	20% WSP Δ	20% WSP Δ
Dry Snuff	62% WSP Δ	78% WSP Δ	\$2.02/oz §	\$2.02/oz §
Moist Snuff	62% WSP Δ	78% WSP Δ	\$2.02/oz §	\$2.02/oz §
Snus	62% WSP Δ	78% WSP Δ	\$2.02/oz §	\$2.02/oz §
Smokeless Tobacco Generally	62% WSP Δ	78% WSP Δ	\$2.02/oz §	\$2.02/oz §
Dissolvables	--	--	--	--
E-cigarettes	--	--	--	--

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

WSP

Wholesale Sales Price

"... the price for which a manufacturer sells tobacco products to a distributor, exclusive of any discount or other reduction." (ME. REV. STAT. ANN. tit. 36, § 4401)