

New York

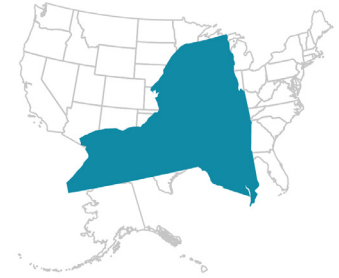


Table 1: Other Tobacco Product Taxation

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	Stand-alone	Tax Type Changed
Moist Snuff	✓		✓	With OTPs	Stand-alone	Tax Type Changed
Snus	✓		✓	With OTPs	Stand-alone	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	\$1.50/20 §	\$2.75/20 §	\$4.35/20 §	\$4.35/20 §
Cigars	37% WP Δ	37% WP Δ	75% WP Δ	75% WP Δ
Cigarillos	37% WP Δ	37% WP Δ	75% WP Δ	75% WP Δ
Little Cigars	37% WP Δ	37% WP Δ	\$4.35/20 §	\$4.35/20 §
Pipe Tobacco	37% WP Δ	37% WP Δ	75% WP Δ	75% WP Δ
Roll-Your-Own Tobacco	37% WP Δ	37% WP Δ	75% WP Δ	75% WP Δ
Dry Snuff	37% WP Δ	37% WP Δ	\$2.00/oz §	\$2.00/oz §
Moist Snuff	37% WP Δ	37% WP Δ	\$2.00/oz §	\$2.00/oz §
Snus	37% WP Δ	37% WP Δ	\$2.00/oz §	\$2.00/oz §
Smokeless Tobacco Generally	37% WP Δ	37% WP Δ	75% WP Δ	75% WP Δ
Dissolvables	--	--	--	--
E-cigarettes	--	--	--	--

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

WP

Wholesale Price

"The established price for which a manufacturer sells tobacco products to a distributor, before the allowance of any discount, trade allowance, rebate or other reduction." (N.Y. TAX LAW § 470)