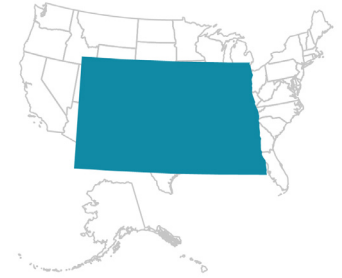


# North Dakota



**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	✓	✓		Stand-alone	Stand-alone	↔
Cigarillos	✓	✓		Stand-alone	Stand-alone	↔
Little Cigars	✓	✓		Stand-alone	Stand-alone	↔
Pipe Tobacco	✓	✓		Stand-alone	Stand-alone	↔
Roll-Your-Own Tobacco	No	--	--	--	--	Not applicable
Dry Snuff	✓		✓	With OTPs	Stand-alone	↔
Moist Snuff	✓		✓	With OTPs	Stand-alone	↔
Snus	✓		✓	With OTPs	Stand-alone	↔
Smokeless Tobacco Generally	✓		✓	With OTPs	Stand-alone	↔
Dissolvables	No	--	--	--	--	Not applicable
E-cigarettes	No	--	--	--	--	Not applicable

↓ Rate Decreased   ↑ Rate Increased   ↔ No Change

**Table 2: Summary of OTP Tax Rates, Selected Years, 2005-2014**

Product	2005	2008	2011	2014
Cigarettes	\$0.44/20 §	\$0.44/20 §	\$0.44/20 §	\$0.44/20 §
Cigars	28% WPP Δ	28% WPP Δ	28% WPP Δ	28% WPP Δ
Cigarillos	28% WPP Δ	28% WPP Δ	28% WPP Δ	28% WPP Δ
Little Cigars	28% WPP Δ	28% WPP Δ	28% WPP Δ	28% WPP Δ
Pipe Tobacco	28% WPP Δ	28% WPP Δ	28% WPP Δ	28% WPP Δ
Roll-Your-Own Tobacco	--	--	--	--
Dry Snuff	\$0.60/oz §	\$0.60/oz §	\$0.60/oz §	\$0.60/oz §
Moist Snuff	\$0.60/oz §	\$0.60/oz §	\$0.60/oz §	\$0.60/oz §
Snus	\$0.60/oz §	\$0.60/oz §	\$0.60/oz §	\$0.60/oz §
Smokeless Tobacco Generally	\$0.16/oz §	\$0.16/oz §	\$0.16/oz §	\$0.16/oz §
Dissolvables	--	--	--	--
E-cigarettes	--	--	--	--

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

## WPP

### Wholesale Purchase Price

"... the established price for which a manufacturer sells cigars or pipe tobacco to a distributor exclusive of any discount or other reduction." (N.D. CENT. CODE § 57-36-26)