

Oklahoma

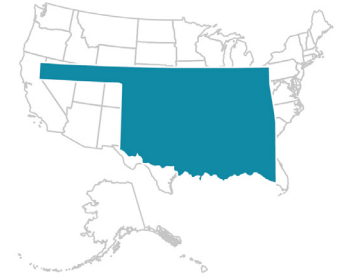


Table 1: Other Tobacco Product Taxation

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	✓		✓	With OTPs	Stand-alone	↔
Pipe Tobacco	✓	✓		With OTPs	Stand-alone	↔
Roll-Your-Own Tobacco	✓	✓		With OTPs	Stand-alone	↔
Dry Snuff	✓	✓		With OTPs	Smokeless	↔
Moist Snuff	✓	✓		With OTPs	Smokeless	↔
Snus	✓	✓		With OTPs	Smokeless	↔
Smokeless Tobacco Generally	✓	✓		With OTPs	Smokeless	↔
Dissolvables	✓	✓		With OTPs	Smokeless	↔
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	\$1.03/20 §	\$1.03/20 §	\$1.03/20 §	\$1.03/20 §
Cigars	\$0.12 ea §	\$0.12 ea §	\$0.12 ea §	\$0.12 ea §
Cigarillos	\$0.10 ea §	\$0.10 ea §	\$0.10 ea §	\$0.10 ea §
Little Cigars	\$0.72/20 §	\$0.72/20 §	\$0.72/20 §	\$0.72/20 §
Pipe Tobacco	80% FLP Δ	80% FLP Δ	80% FLP Δ	80% FLP Δ
Roll-Your-Own Tobacco	80% FLP Δ	80% FLP Δ	80% FLP Δ	80% FLP Δ
Dry Snuff	60% FLP Δ	60% FLP Δ	60% FLP Δ	60% FLP Δ
Moist Snuff	60% FLP Δ	60% FLP Δ	60% FLP Δ	60% FLP Δ
Snus	60% FLP Δ	60% FLP Δ	60% FLP Δ	60% FLP Δ
Smokeless Tobacco Generally	60% FLP Δ	60% FLP Δ	60% FLP Δ	60% FLP Δ
Dissolvables	60% FLP Δ	60% FLP Δ	60% FLP Δ	60% FLP Δ
E-cigarettes	--	--	--	--

Δ Ad Valorem; § Specific; -- Not taxed; FLP=Factory List Price; ea=each.

FLP

Factory List Price

"... the tax shall be fifteen percent (15%) of the factory list price exclusive of any trade discount, special discount or deals." (OKLA. STAT. tit. 68, § 402-1)

*Underlined language indicates the unit of analysis