

Rhode Island

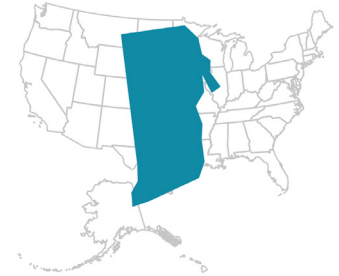


Table 1: Other Tobacco Product Taxation

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	With OTPs	↑
Cigarillos	✓	✓		Stand-alone	With OTPs	↑
Little Cigars	✓		✓	Stand-alone	Cigarette	Tax Type Changed
Pipe Tobacco	✓	✓		Stand-alone	With OTPs	↑
Roll-Your-Own Tobacco	No	--	--	--	--	Not applicable
Dry Snuff	✓		✓	Stand-alone	Stand-alone	Tax Type Changed
Moist Snuff	✓		✓	Stand-alone	Stand-alone	Tax Type Changed
Snus	✓		✓	Stand-alone	Stand-alone	Tax Type Changed
Smokeless Tobacco Generally	✓	✓		Stand-alone	With OTPs	↑
Dissolvables	✓	✓		Stand-alone	With OTPs	↑
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	\$2.46/20 §	\$2.46/20 §	\$3.46/20 §	\$3.50/20 §
Cigars	30% WC Δ	40% WC Δ	80% WC Δ	80% WC Δ
Cigarillos	30% WC Δ	40% WC Δ	80% WC Δ	80% WC Δ
Little Cigars	30% WC Δ	40% WC Δ	\$3.46/20 §	\$3.50/20 §
Pipe Tobacco	30% WC Δ	40% WC Δ	80% WC Δ	80% WC Δ
Roll-Your-Own Tobacco	--	--	--	--
Dry Snuff	30% WC Δ	\$1.00/oz §	\$1.00/oz §	\$1.00/oz §
Moist Snuff	30% WC Δ	\$1.00/oz §	\$1.00/oz §	\$1.00/oz §
Snus	30% WC Δ	\$1.00/oz §	\$1.00/oz §	\$1.00/oz §
Smokeless Tobacco Generally	30% WC Δ	40% WC Δ	80% WC Δ	80% WC Δ
Dissolvables	30% WC Δ	40% WC Δ	80% WC Δ	80% WC Δ
E-cigarettes	--	--	--	--

Δ Ad Valorem; § Specific; -- Not taxed; WC=Wholesale Cost; oz=ounce.

WC

Wholesale Cost

"(1) At the rate of eighty percent (80%) of the wholesale cost of cigars, pipe tobacco products and smokeless tobacco other than snuff." (R.I. GEN. LAWS § 44-20-13.2)

*Underlined language indicates the unit of analysis