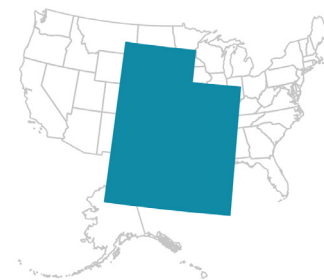


# Utah



**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	With OTPs	↑
Moist Snuff	✓		✓	With OTPs	Moist Snuff	Tax Type Changed
Snus	✓		✓	With OTPs	Moist Snuff	Tax Type Changed
Smokeless Tobacco Generally	✓	✓		With OTPs	With OTPs	↑
Dissolvables	✓	✓		With OTPs	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	\$0.695/20 §	\$0.695/20 §	\$1.70/20 §	\$1.70/20 §
Cigars	35% MSP Δ	35% MSP Δ	86% MSP Δ	86% MSP Δ
Cigarillos	35% MSP Δ	35% MSP Δ	86% MSP Δ	86% MSP Δ
Little Cigars	35% MSP Δ	35% MSP Δ	86% MSP Δ	\$1.70/20 §
Pipe Tobacco	35% MSP Δ	35% MSP Δ	86% MSP Δ	86% MSP Δ
Roll-Your-Own Tobacco	35% MSP Δ	35% MSP Δ	86% MSP Δ	86% MSP Δ
Dry Snuff	35% MSP Δ	35% MSP Δ	86% MSP Δ	86% MSP Δ
Moist Snuff	35% MSP Δ	35% MSP Δ	\$1.83/oz §	\$1.83/oz §
Snus	35% MSP Δ	35% MSP Δ	\$1.83/oz §	\$1.83/oz §
Smokeless Tobacco Generally	35% MSP Δ	35% MSP Δ	86% MSP Δ	86% MSP Δ
Dissolvables	35% MSP Δ	35% MSP Δ	86% MSP Δ	86% MSP Δ
E-cigarettes	--	--	--	--

Δ Ad Valorem; § Specific; -- Not taxed; MSP=Manufacturer's Sales Price; oz=ounce.

## MSP

### Manufacturer's Sales Price

"... the amount the manufacturer of a tobacco product charges after subtracting a discount." (UTAH CODE ANN. § 59-14-302)