

Virginia



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	With OTPs	↑
Pipe Tobacco	✓	✓		With OTPs	With OTPs	↑
Roll-Your-Own Tobacco	✓	✓		Cigarette	Stand-alone	↑
Dry Snuff	✓	✓		With OTPs	With OTPs	↑
Moist Snuff	✓		✓	With OTPs	Moist Snuff	↑
Snus	✓		✓	With OTPs	Moist Snuff	↑
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	\$0.30/20 §	\$0.30/20 §	\$0.30/20 §	\$0.30/20 §
Cigars	--	10% MSP Δ	10% MSP Δ	10% MSP Δ
Cigarillos	--	10% MSP Δ	10% MSP Δ	10% MSP Δ
Little Cigars	--	10% MSP Δ	10% MSP Δ	10% MSP Δ
Pipe Tobacco	--	10% MSP Δ	10% MSP Δ	10% MSP Δ
Roll-Your-Own Tobacco	--	10% MSP Δ	10% MSP Δ	10% MSP Δ
Dry Snuff	--	10% MSP Δ	10% MSP Δ	10% MSP Δ
Moist Snuff	--	10% MSP Δ	\$0.18/oz §	\$0.18/oz §
Snus	--	10% MSP Δ	\$0.18/oz §	\$0.18/oz §
Smokeless Tobacco Generally	--	10% MSP Δ	10% MSP Δ	10% MSP Δ
Dissolvables	--	--	--	--
E-cigarettes	--	--	--	--

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

MSP

Manufacturer's Sales Price

"... the actual price for which a manufacturer, manufacturer's representative, or any other person sells tobacco products to an unaffiliated distributor." (VA. CODE ANN. § 58.1-1021.01)