



## States with Non-Cigarette Tobacco Product Taxation as of January 1, 2014

### Introduction

Cigars, cigarillos, little cigars, pipe, roll-your-own-tobacco (RYOT), dry snuff, moist snuff, snus, smokeless tobacco, dissolvables and e-cigarettes (collectively referred to herein as “OTPs”) are taxed at far lower rates than cigarettes in many states, if they are even taxed at all.

This fact sheet documents the prevalence of OTP taxation within each of the 50 states and the District of Columbia, as of January 1, 2014. These data were compiled from original research under the NCI-supported State and Community Tobacco Control Initiative cooperative agreement grant program. The determination of how many, and which OTPs, each state taxes was determined through primary legal research into each state’s statutory and administrative codes, using the commercial legal research services, LexisNexis and Westlaw. The data were verified through secondary sources, and in some cases through telephone or email consultation with given state’s Department of Revenue officials.

A companion [chartbook](#) and complete data files listing the tax rates from January 1, 2005 through January 1, 2014 for each of the 11 OTPs in all 50 states and Washington, D.C. is available through the [Tobacconomics](#) website.

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### Key Findings

As of January 1, 2014, all states and the District of Columbia (hereafter referred to as “states”) taxed at least one OTP. All but two states (Florida and Pennsylvania) tax little cigars, dry snuff, moist snuff, snus and smokeless tobacco. E-cigarettes were virtually untaxed at the state level as of January 1, 2014, except in Minnesota.

The full listing of OTPs taxed by state as of January 1, 2014 is provided on the following pages. Key highlights of the prevalence of state OTP taxation as of January 1, 2014, include:

- Minnesota was the only state to tax all 11 OTPs examined
- 23 states taxed 10 of the 11 OTPs examined (all OTPs except e-cigarettes)
- Most states taxed between 8 and 10 of the OTPs examined; the exceptions were:
  - The District of Columbia and Florida—each tax 6 of the 11 OTPs examined
  - Pennsylvania--which only taxes little cigars
- Only 25 states taxed dissolvable tobacco products.

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✓ Yes *Blank* No

	Any OTP Taxed	Cigars	Cigarillos	Little Cigars	Pipe Tobacco	RYOT	Dry Snuff	Moist Snuff	Snus	Smokeless Generally	Dissolvables	E-Cigarettes	# Products Taxed
AL	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓			9
AK	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		10
AZ	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓			9
AR	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		10
CA	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		10
CO	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓			9
CT	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓			9
DE	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		10
DC	✓			✓		✓	✓	✓	✓	✓			6
FL	✓				✓	✓	✓	✓	✓	✓			6
GA	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓			9
HI	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		10
ID	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		10
IL	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓			9
IN	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓			9
IA	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓			9
KS	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓			9
KY	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		10
LA	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		10
ME	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓			9
MD	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓			9
MA	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓			9
MI	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓			9
MN	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	11
MS	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓			9
MO	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓			9
MT	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		10

## States with Non-Cigarette Tobacco Product Taxation as of January 1, 2014

✓ Yes *Blank* No

	Any OTP Taxed	Cigars	Cigarillos	Little Cigars	Pipe Tobacco	RYOT	Dry Snuff	Moist Snuff	Snus	Smokeless Generally	Dissolvables	E-Cigarettes	# Products Taxed
NE	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓			9
NV	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		10
NH	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		10
NJ	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		10
NM	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		10
NY	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓			9
NC	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		10
ND	✓	✓	✓	✓	✓		✓	✓	✓	✓			8
OH	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓			9
OK	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		10
OR	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		10
PA	✓			✓									1
RI	✓	✓	✓	✓	✓		✓	✓	✓	✓	✓		9
SC	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓			9
SD	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		10
TN	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		10
TX	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		10
UT	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		10
VT	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		10
VA	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓			9
WA	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		10
WV	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓		10
WI	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓			9
WY	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓			9
<b>Total</b>	<b>51</b>	<b>48</b>	<b>48</b>	<b>50</b>	<b>49</b>	<b>48</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>50</b>	<b>25</b>	<b>1</b>	