



## State Roll-Your-Own Tobacco Taxation Laws, Selected Years 2005-2014

### Introduction

Roll-your-own tobacco (RYOT) is loose tobacco that is designed to be rolled into a cigarette. It may be sold in the form of granulated, plug cut, crimp cut, ready rubbed or other kinds of tobacco.

This fact sheet documents the variability in RYOT tobacco taxation across the 50 states and the District of Columbia, as of January 1 for selected years between 2005 and 2014. Data on state RYOT tax rates were compiled 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 Department of Revenue officials.

A companion [chartbook](#) and complete data files listing the RYOT tax rates from January 1, 2005 through January 1, 2014 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, roll-your-own (RYOT) was taxed in 47 states and Washington, D.C. (hereafter referred to as “states”). Thirty-nine states taxed RYOT on an ad valorem basis, the remaining nine states levied a specific tax on RYOT on a per ounce basis.

#### *Ad Valorem Excise Taxes on RYOT*

- As of January 1, 2014, the ad valorem tax rate on RYOT ranged from 5% of manufacturer's price (in South Carolina) to 95% of wholesale sales price (in Minnesota).
- The mean ad valorem RYOT tax rate increased from 29.60% (in 42 states) in 2005 to 37.06% (in 39 states) in 2014.

#### *Specific Excise Taxes on RYOT*

- As of January 1, 2014, specific taxes on RYOT ranged from \$0.036 per ounce (in Alabama) to \$4.031 per ounce (in Vermont).
- The mean specific RYOT tax rate increased from \$0.12 per ounce in 2005 (in 2 states) to \$1.10 per ounce in 2014 (in 9 states).

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✓ Yes    *Blank* No

**W/ OTP (With other tobacco products); Std. Al. (Stand-alone definition/taxation); CP (Cost Price); DP (Distributor's Price); FLP (Factory List Price); MIP (Manufacturer's Invoice Price); MLP (Manufacturer's List Price); MP (Manufacturer's Price); MSP (Manufacturer's Sales Price); oz (ounce); PV (Product Value); PP (Purchase Price); TSP (Taxable Sales Price); WC (Wholesale Cost); WCP (Wholesale Cost Price); WPP (Wholesale Purchase Price); WSP (Wholesale Sales Price); WP (Wholesale Price)**

	Taxed (Y/N) (2014)	How Defined (2014)	How Taxed (2014)	2005		2008		2011		2014	
				Ad Valorem	Specific	Ad Valorem	Specific	Ad Valorem	Specific	Ad Valorem	Specific
<b>AL</b>	✓	Std. Al.	Std. Al.		\$0.036/oz		\$0.036/oz		\$0.036/oz		\$0.036/oz
<b>AK</b>	✓	W/ OTP	W/ OTP	75% WP		75% WP		75% WP		75% WP	
<b>AZ</b>	✓	W/ OTP	W/ OTP		\$0.198/oz		\$0.223/oz		\$0.223/oz		\$0.223/oz
<b>AR</b>	✓	Cigarette	Cigarette	32% MSP		32% MSP		68% MSP			\$0.117/oz
<b>CA</b>	✓	W/ OTP	W/ OTP	46.76% WC		45.13% WC		33.02% WC		29.82% WC	
<b>CO</b>	✓	W/ OTP	W/ OTP	40% MLP		40% MLP		40% MLP		40% MLP	
<b>CT</b>	✓	W/ OTP	W/ OTP	20% WSP		20% WSP		27.5% WSP		50% WSP	
<b>DE</b>	✓	W/ OTP	W/ OTP	15% WP		15% WP		15% WP		15% WP	
<b>DC</b>	✓	W/ OTP	W/ OTP						\$0.75/oz		\$0.75/oz
<b>FL</b>	✓	W/ OTP	W/ OTP	25% WSP		25% WSP		85% WSP		85% WSP	
<b>GA</b>	✓	Smokeless	Smokeless	10% WCP		10% WCP		10% WCP		10% WCP	
<b>HI</b>	✓	W/ OTP	W/ OTP	40% WP		40% WP		70% WP		70% WP	
<b>ID</b>	✓	W/ OTP	W/ OTP	40% WSP		40% WSP		40% WSP		40% WSP	
<b>IL</b>	✓	W/ OTP	W/ OTP	18% WP		18% WP		18% WP		36% WP	
<b>IN</b>	✓	W/ OTP	W/ OTP	18% WP		24% WP		24% WP		24% WP	
<b>IA</b>	✓	W/ OTP	W/ OTP	22% WSP		50% WSP		50% WSP		50% WSP	
<b>KS</b>	✓	W/ OTP	W/ OTP	10% WSP		10% WSP		10% WSP		10% WSP	
<b>KY</b>	✓	W/ OTP	W/ OTP			7.5% WSP		15% WSP		15% DP	
<b>LA</b>	✓	W/ OTP	Std. Al.	33% MIP		33% MIP		33% MIP		33% MIP	
<b>ME</b>	✓	W/ OTP	W/ OTP	16% WSP		20% WSP		20% WSP		20% WSP	
<b>MD</b>	✓	W/ OTP	W/ OTP	15% WP		15% WP		15% WP		30% WP	
<b>MA</b>	✓	W/ OTP	W/ OTP	30% WP		30% WP		30% WP		40% WP	
<b>MI</b>	✓	W/ OTP	W/ OTP	32% WP		32% WP		32% WP		32% WP	
<b>MN</b>	✓	W/ OTP	W/ OTP	35% WSP		70% WSP		70% WSP		95% WSP	
<b>MS</b>	✓	W/ OTP	W/ OTP	15% MLP		15% MLP		15% MLP		15% MLP	
<b>MO</b>	✓	W/ OTP	W/ OTP	10% MIP		10% MIP		10% MIP		10% MIP	
<b>MT</b>	✓	W/ OTP	W/ OTP	25% WP		50% WP		50% WP		50% WP	

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	Taxed (Y/N) (2014)	How Defined (2014)	How Taxed (2014)	2005		2008		2011		2014	
				Ad Valorem	Specific	Ad Valorem	Specific	Ad Valorem	Specific	Ad Valorem	Specific
<b>NE</b>	✓	W/ OTP	W/ OTP	20% PP		20% PP		20% PP		20% PP	
<b>NV</b>	✓	W/ OTP	W/ OTP	30% WP		30% WP		30% WP		30% WP	
<b>NH</b>	✓	Cigarette	Cigarette			19% WSP		65.03% WSP			\$0.933/oz
<b>NJ</b>	✓	W/ OTP	W/ OTP	30% WP		30% WP		30% WP		30% WP	
<b>NM</b>	✓	Cigarette	Cigarette	25% PV		25% PV			\$0.922/oz		\$0.922/oz
<b>NY</b>	✓	W/ OTP	W/ OTP	37% WP		37% WP		75% WP		75% WP	
<b>NC</b>	✓	W/ OTP	W/ OTP	2% CP		10% CP		12.8% CP		12.8% CP	
<b>ND</b>											
<b>OH</b>	✓	W/ OTP	W/ OTP	17% WP		17% WP		17% WP		17% WP	
<b>OK</b>	✓	W/ OTP	Std. Al.	80% FLP		80% FLP		80% FLP		80% FLP	
<b>OR</b>	✓	W/ OTP	W/ OTP	65% WSP		65% WSP		65% WSP		65% WSP	
<b>PA</b>											
<b>RI</b>											
<b>SC</b>	✓	W/ OTP	W/ OTP	5% MP		5% MP		5% MP		5% MP	
<b>SD</b>	✓	W/ OTP	W/ OTP	10% WPP		35% WPP		35% WPP		35% WPP	
<b>TN</b>	✓	W/ OTP	W/ OTP	6.6% WCP		6.6% WCP		6.6% WCP		6.6% WCP	
<b>TX</b>	✓	W/ OTP	W/ OTP	35.21% MLP		40% MLP			\$1.13/oz		\$1.22/oz
<b>UT</b>	✓	W/ OTP	W/ OTP	35% MSP		35% MSP		86% MSP		86% MSP	
<b>VT</b>	✓	Std. Al.	Cigarette	41% WP			\$0.994/oz		\$3.446/oz		\$4.031/oz
<b>VA</b>	✓	Cigarette	Std. Al.			10% MSP		10% MSP		10% MSP	
<b>WA</b>	✓	Cigarette	Cigarette	129.42% TSP		75% TSP		95% TSP			\$1.68/oz
<b>WV</b>	✓	W/ OTP	W/ OTP	7% WP		7% WP		7% WP		7% WP	
<b>WI</b>	✓	W/ OTP	W/ OTP	25% MLP		50% MLP		71% MLP		71% MLP	
<b>WY</b>	✓	Std. Al.	W/ OTP	20% WPP		20% WPP		20% WPP		20% WPP	