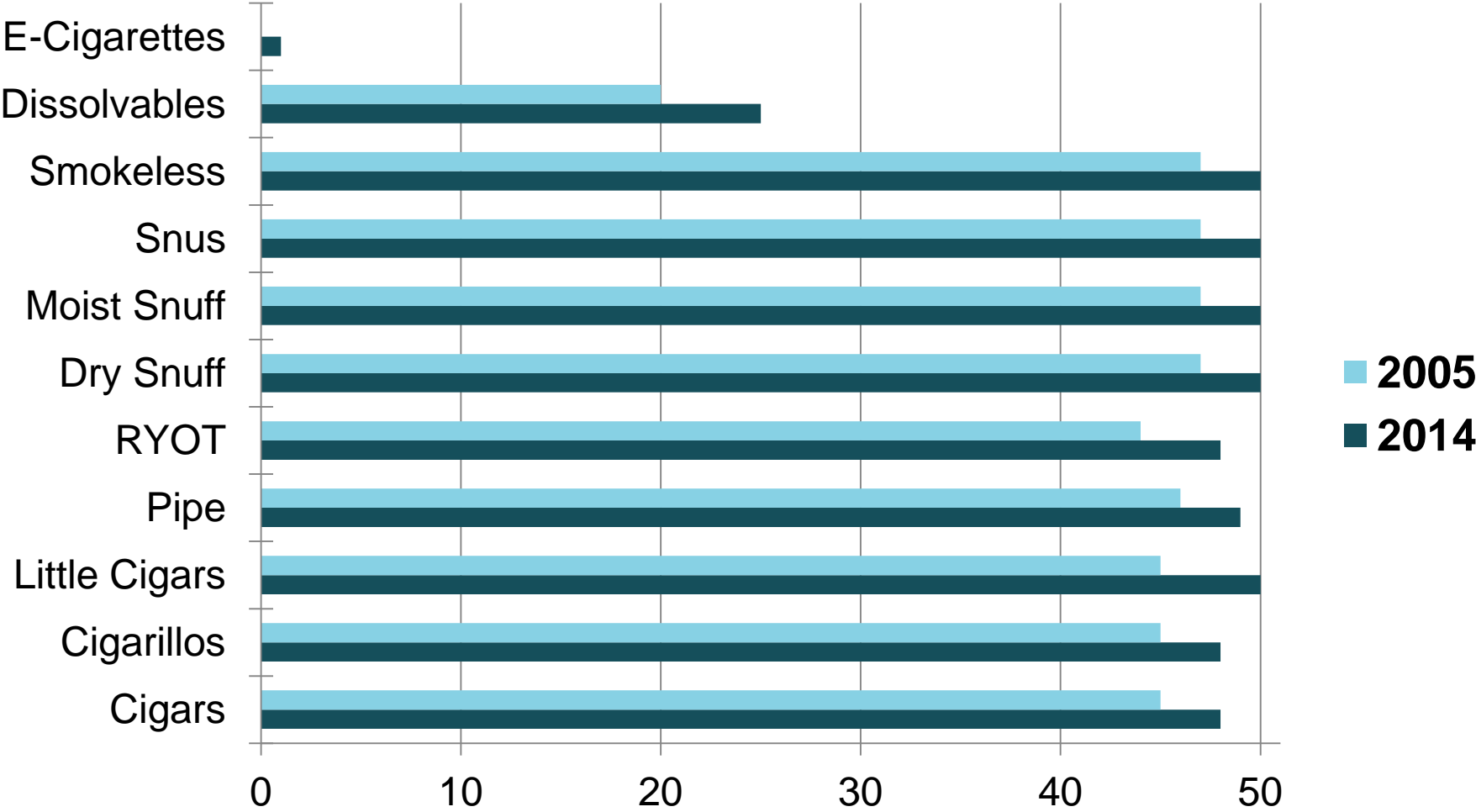
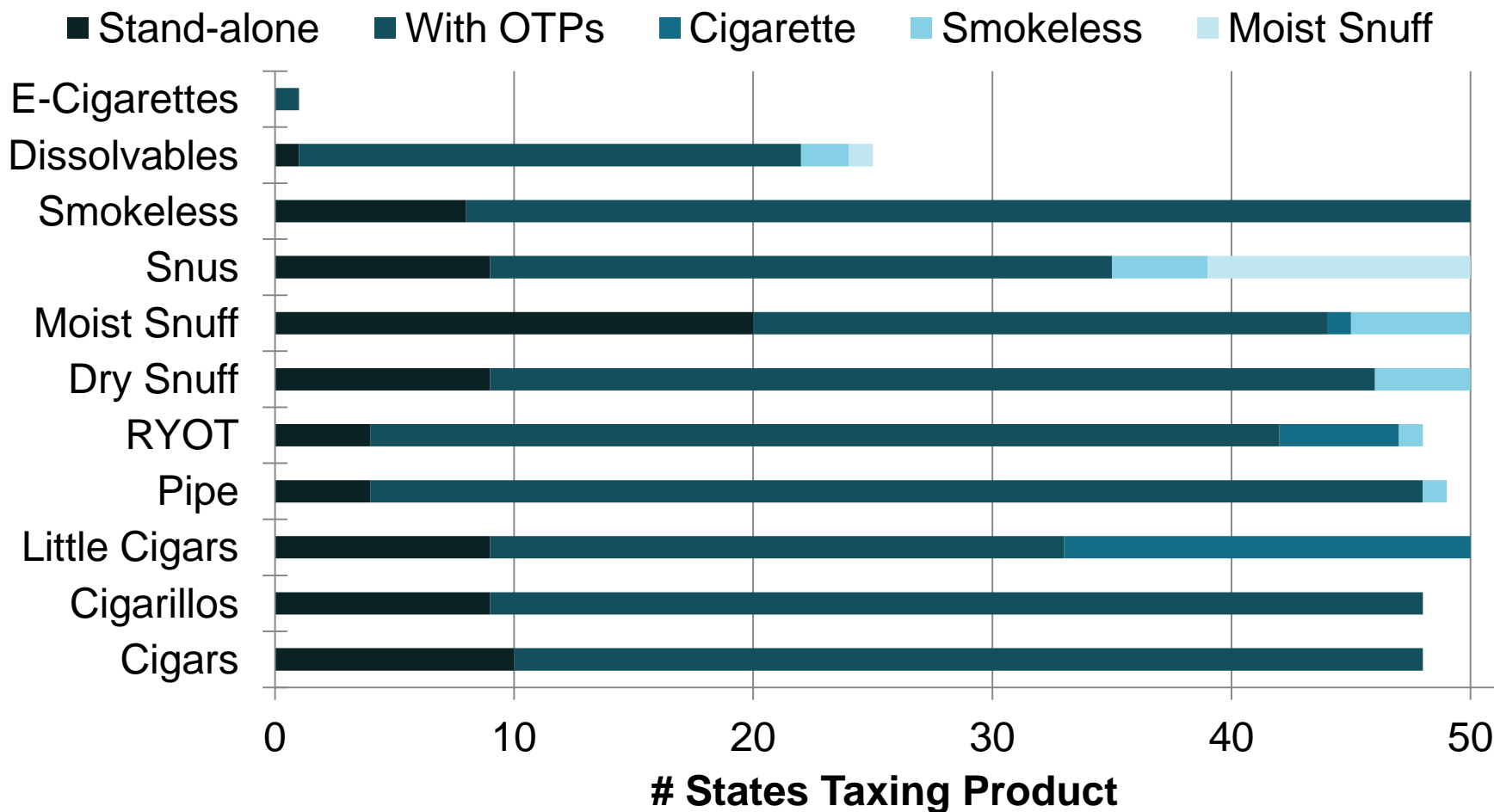


# National Overview Slides

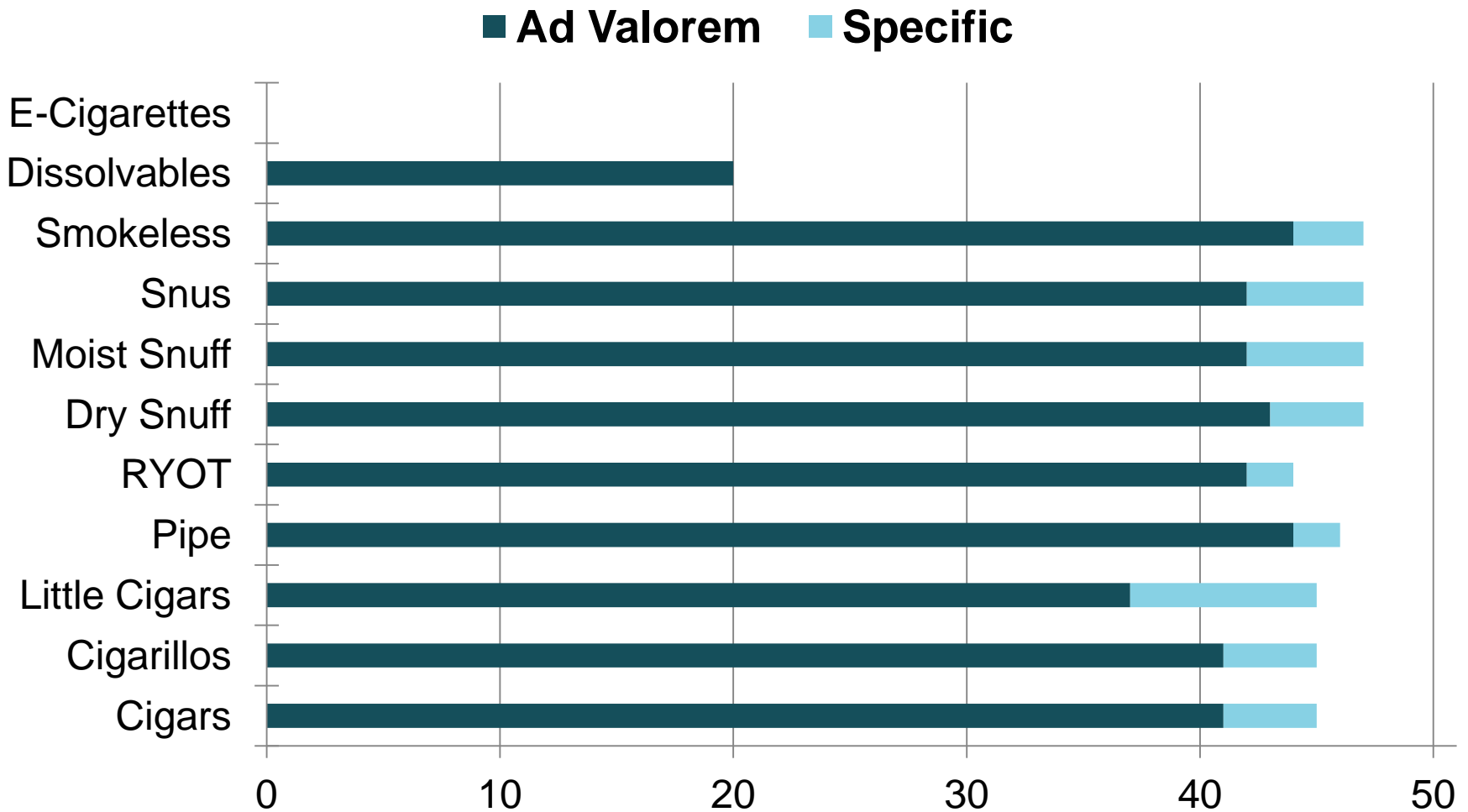
# Figure 1. Number of States Taxing Each of the 11 OTPs (January 1, 2005 and 2014)



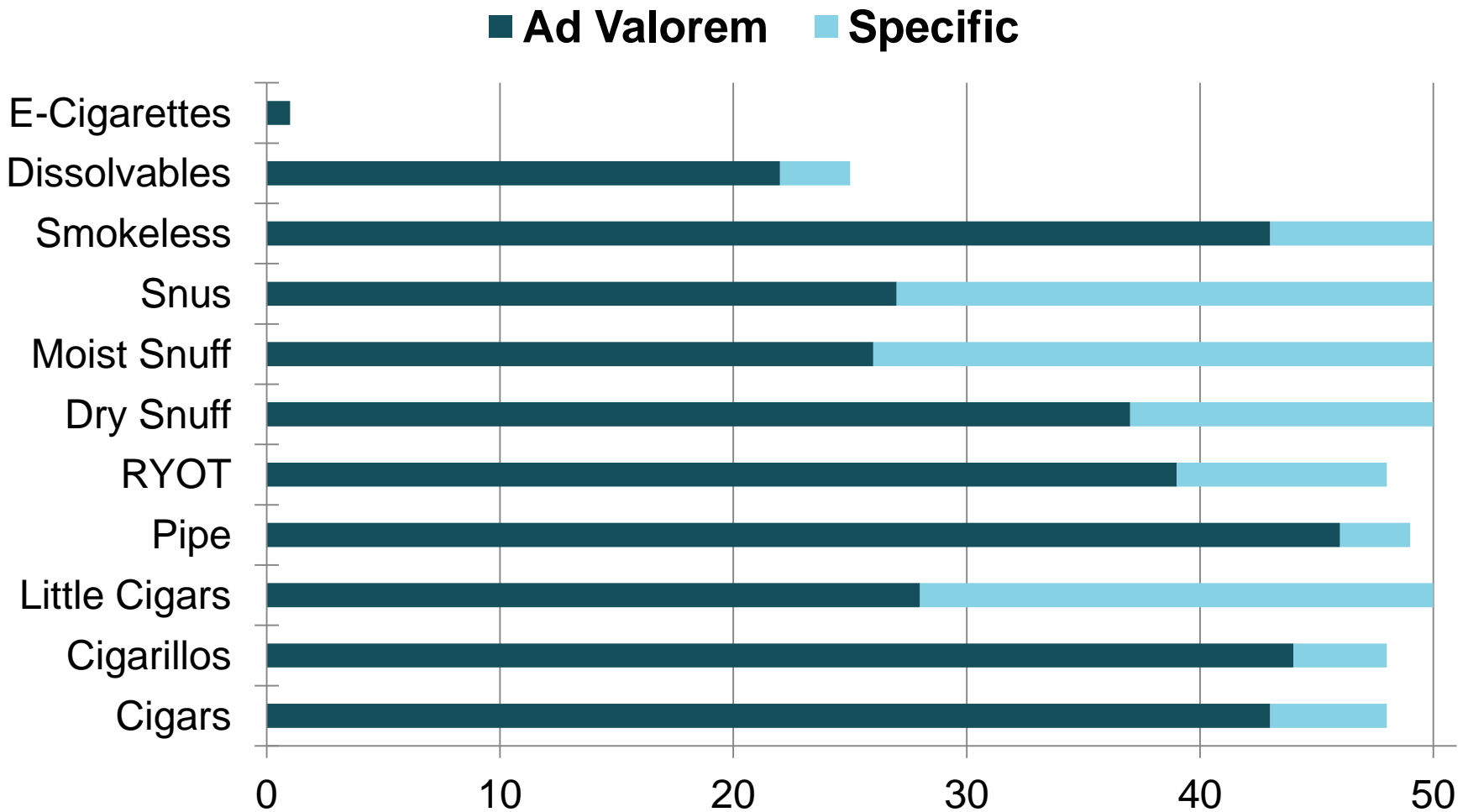
# Figure 2. OTP Tax Categorizations (as of January 1, 2014)



# Figure 3. States Applying Ad Valorem vs. Specific Taxes by Product (January 1, 2005)



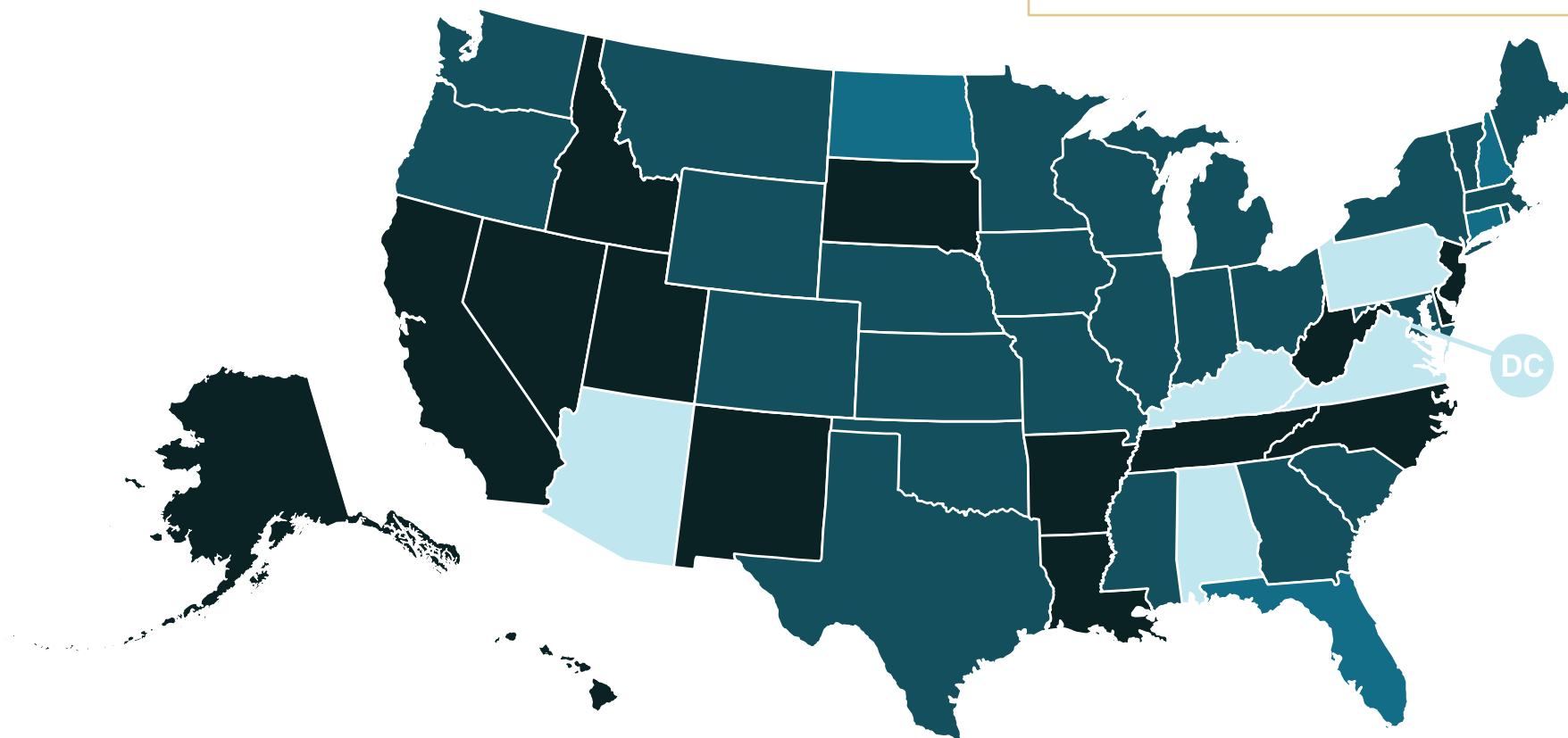
# Figure 4. States Applying Ad Valorem vs. Specific Taxes by Product (January 1, 2014)



# Figure 5. Number of OTPs Taxed Ad Valorem by State (January 1, 2005)



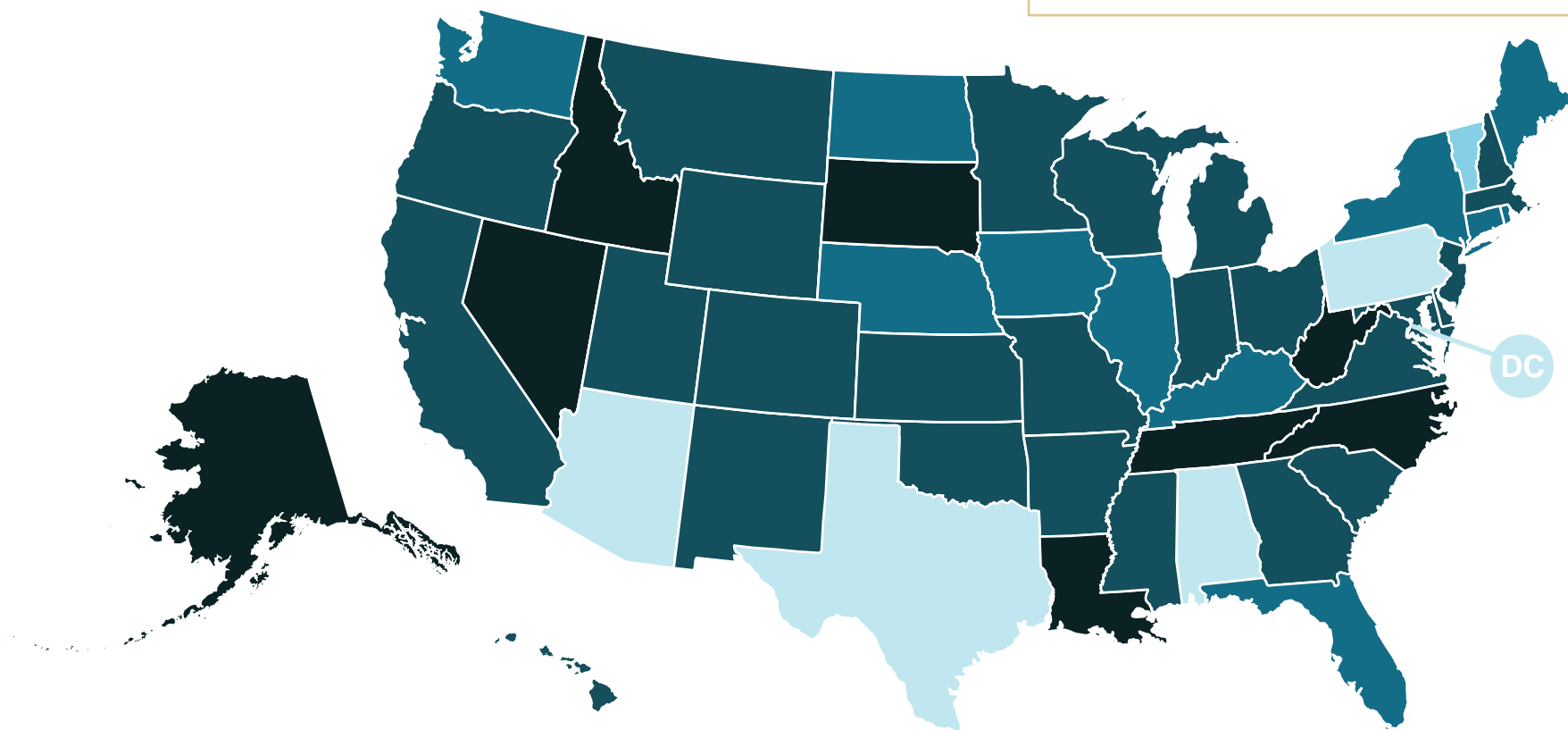
*Maximum  
Number  
of OTPs  
is 11*



# Figure 6. Number of OTPs Taxed Ad Valorem by State (January 1, 2014)



*Maximum Number of OTPs is 11*









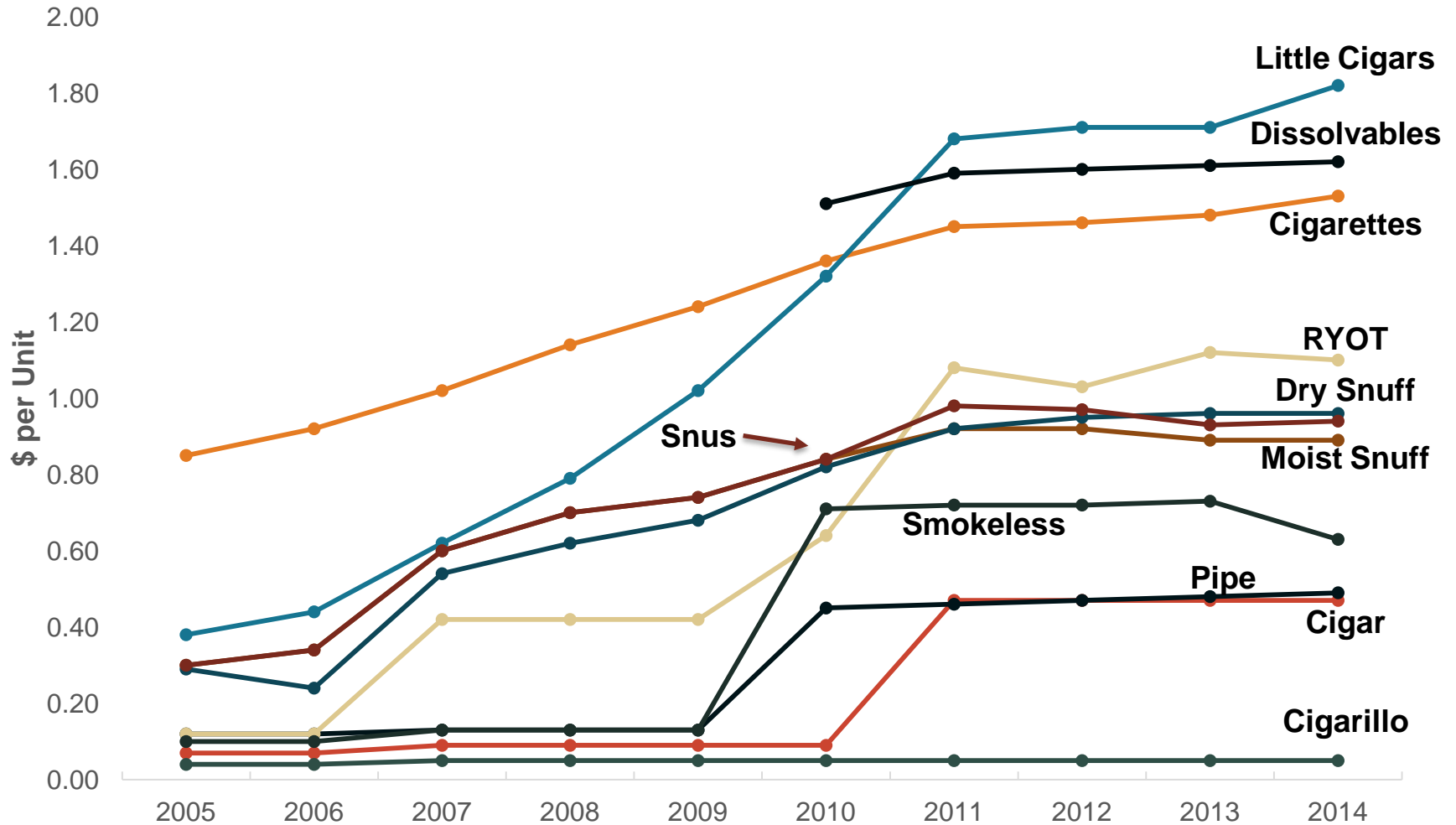
# Table 1. National Averages\*: Ad Valorem Taxes (%age) by OTP Type

OTP	January 1, 2005					January 1, 2014				
	# states	Mean	SD	Min	Max	# states	Mean	SD	Min	Max
Little Cigars	37	28.89	23.06	2.00	129.42	28	30.87	21.69	6.60	75.00
Cigars	41	28.31	22.04	2.00	129.42	43	38.63	26.11	5.00	95.00
Cigarillos	41	28.31	22.04	2.00	129.42	44	39.85	27.03	5.00	95.00
Pipe	44	29.57	22.80	2.00	129.42	46	41.27	27.98	5.00	95.00
RYOT	42	29.60	23.35	2.00	129.42	39	37.06	26.08	5.00	95.00
Moist Snuff	42	31.43	24.79	2.00	129.42	26	42.63	43.51	5.00	210.00
Dry Snuff	43	31.28	24.51	2.00	129.42	37	43.39	39.31	5.00	210.00
Snus	42	31.43	24.79	2.00	129.42	27	44.56	43.84	5.00	210.00
Smokeless	44	31.07	24.32	2.00	129.42	43	45.87	38.02	5.00	210.00
Dissolvables	20	29.29	18.19	2.00	75.00	22	45.92	29.42	6.60	95.00
E-Cigarettes	0	--	--	--	--	1	95.00	--	95.00	95.00

# Table 2. National Averages\*: Specific Taxes (\$) by OTP Type

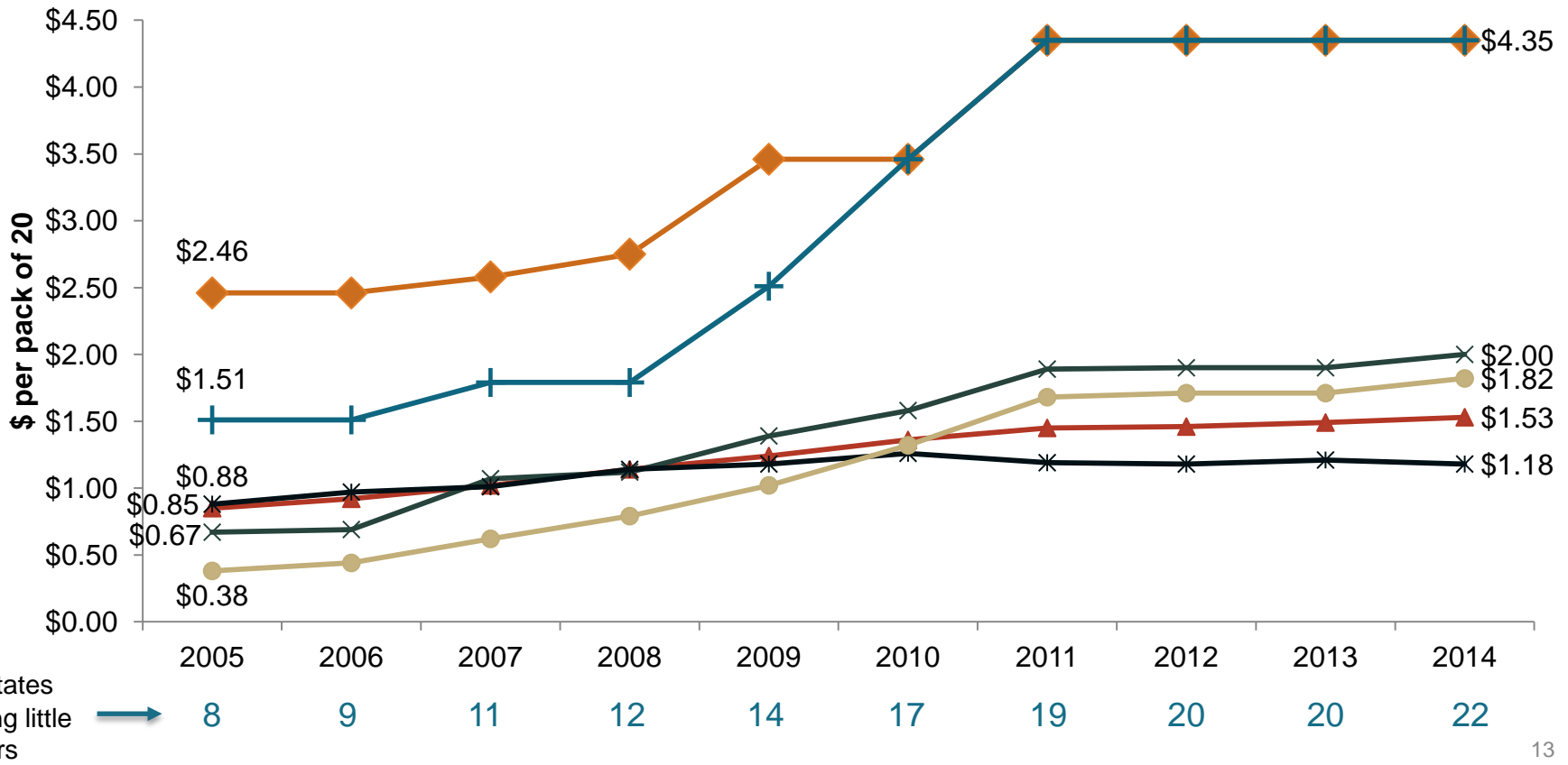
OTP	January 1, 2005					January 1, 2014				
	# states	Mean	SD	Min	Max	# states	Mean	SD	Min	Max
Cigarettes (pack of 20)	51	0.85	0.56	0.05	2.46	51	1.53	1.01	0.17	4.35
Little Cigars (pack of 20)	8	0.38	0.51	0.02	1.51	22	1.82	1.25	0.02	4.35
Cigars (each)	4	0.07	0.07	0.01	0.13	5	0.47	0.86	0.01	2.00
Cigarillo (each)	4	0.04	0.05	0.00	0.10	4	0.05	0.05	0.00	0.10
Pipe (ounce)	2	0.12	0.11	0.04	0.20	3	0.49	0.64	0.04	1.22
RYOT (ounce)	2	0.12	0.11	0.04	0.20	9	1.10	1.22	0.04	4.03
Moist Snuff (ounce)	5	0.30	0.23	0.01	0.60	24**	0.89	0.65	0.01	2.02
Dry Snuff (ounce)	4	0.29	0.27	0.01	0.60	13	0.96	0.69	0.01	2.02
Snus (ounce)	5	0.30	0.23	0.01	0.60	23	0.94	0.69	0.01	2.11
Smokeless (ounce)	3	0.10	0.08	0.02	0.16	7	0.63	0.75	0.02	2.02
Dissolvables (ounce)	0	--	--	--	--	3	1.62	0.35	1.22	1.87

# Figure 9. Trends in Average State Specific Tobacco Product Taxes\*, All States (As of January 1 each year, 2005-2014)



# Figure 10. Comparison of State Cigarette and Little Cigar Specific Excise Tax Rates per Pack of 20 by Year

- Maximum State Cigarette Tax Rate
- Maximum State Little Cigar Tax Rate\*
- Mean State Cigarette Tax Rate (All States, N=51)
- Mean State Cigarette\* Tax Rate (In ONLY states taxing little cigars/pack of 20)
- Mean State Cigarette Tax Rate (In ONLY states NOT taxing little cigars/pack of 20)
- Mean State Little Cigar Tax Rate\* (Taxing States)



# Table 3. Comparison of Federal and MEAN State Specific Tobacco Product Taxes, 2014

Product	Federal Rate	Mean Rate in All Taxing States		Mean Rate in <u>Above-Mean*</u> Cigarette Tax Rate States		Mean Rate in <u>At- or Below-Mean*</u> Cigarette Tax Rate States	
		# states	\$/unit	# states	\$/unit	# states	\$/unit
Cigarette (pack of 20)	\$1.01	51	<b>\$1.53</b>	23	<b>\$2.44</b>	28	<b>\$0.79</b>
Little Cigar (pack of 20)	\$1.01	22	<b>\$1.82</b>	15	<b>\$2.43</b>	7	<b>\$0.52</b>
Cigar (each)	\$0.40	5	<b>\$0.47</b>	2	<b>\$1.11</b>	3	<b>\$0.05</b>
Cigarillo (each)	\$0.40	4	<b>\$0.05</b>	1	<b>\$0.07</b>	3	<b>\$0.04</b>
Pipe (ounce)	\$0.18	3	<b>\$0.49</b>	1	<b>\$0.22</b>	2	<b>\$0.63</b>
RYOT (ounce)	\$1.55	9	<b>\$1.10</b>	6	<b>\$1.42</b>	3	<b>\$0.46</b>
Moist Snuff (ounce)	\$0.09	22**	<b>\$0.89</b>	12	<b>\$1.09</b>	10	<b>\$0.65</b>
Dry Snuff (ounce)	\$0.09	13	<b>\$0.96</b>	7	<b>\$1.27</b>	6	<b>\$0.60</b>
Snus (ounce)	\$0.09	23	<b>\$0.94</b>	13	<b>\$1.15</b>	10	<b>\$0.65</b>
Smokeless (ounce)	\$0.03	7	<b>\$0.63</b>	3	<b>\$1.00</b>	4	<b>\$0.36</b>
Dissolvables (ounce)	\$0.09	3	<b>\$1.62</b>	1	<b>\$1.87</b>	2	<b>\$1.50</b>

# Figure 11. Comparison of Federal and Mean State Specific Tobacco Product Excise Taxes, 2014

