



STATE EXCISE TAX RATES FOR NON-CIGARETTE TOBACCO PRODUCTS

Every state has at least some tax on non-cigarette tobacco products. FL and PA do not tax cigars, but do tax other tobacco products (OTP). Although not listed below, some localities have a tax on OTP in addition to the state tax. Some of the highest rates for moist snuff, as a percentage of wholesale/manufacturer's price, are in MA (210%), WI (100%), MN (95%), and FL (85%). Of those states that tax OTP at a percentage of price, the average rate is roughly 47.4%. Some of the states with the lowest percentage of price OTP taxes have higher rates of smokeless use by high school boys, such as WV (9.1%), MS (6.9%), and TN (6.1%).<sup>1</sup> Nationwide, 2.9% of high school boys and 1.5% of girls use smokeless tobacco.<sup>2</sup> It is important to raise tax rates on all tobacco products to prevent initiation with or switching to lower-taxed and lower-priced tobacco products.

State	Snuff Tax <sup>3</sup>	Chewing & Other Smokeless Tobacco Tax	Smoking Tobacco (RYO <sup>4</sup> , Pipe Tobacco) Tax	Cigar Tax <sup>5</sup>	E-Cigarette Tax	Oral Nicotine Products Tax <sup>6</sup>	Heated Tobacco Products Tax	Date OTP tax last changed	Cigarette Tax (¢/pack)	Parallel Tax (% w/s price)
Alabama	1.0-12.0¢/oz.	1.5¢/oz.	4-6¢/oz.	4.0-40.5¢/10 cigars			34¢/20-pack	11/1/2025	67.5	10%
Alaska	75% w/s price	75% wholesale price						10/1/1997	200	30%
Arizona	22.25¢/oz.	5.45-22.25¢/oz.	22.25¢/oz	22.05-218¢/10 cigars				12/8/2006	200	30%
Arkansas	68% manufacturer's price			68% mfr. price, 50¢ cap				3/1/2009	115	17%
California <sup>7</sup>	54.27% wholesale price				54.27% wholesale price + 12.5% sales price	54.27% w/s price		7/1/2025	287	42%
Colorado <sup>8</sup>	56% mfr. price (with \$1.48 min tax)	56% manufacturer's price						7/1/2024	224	33%
Connecticut	300¢/oz.	50% wholesale price		50% w/s price, 50¢ cap; LC	Closed: 40¢/mL Open: 10% w/s price		Taxed as cigarette	7/1/2025	435	64%
Delaware	92¢/oz.	30% wholesale price		30% wholesale price	5¢/mL			1/1/2018	210	31%
DC <sup>9</sup>	71% wholesale price			71% wholesale price (cigars<\$2 only); LC	71% wholesale price			10/1/2024	450	66%
Florida	85% wholesale price							7/1/2009	133.9	20%
Georgia	10% wholesale price			Little cigars: 2.5¢/10 cigars; others: 23% w/s price	Closed: 5¢/mL Open & disposables: 7% w/s price	ANP: 10% w/s price		1/1/2025	37	6%
Hawaii	70% wholesale price			50% wholesale price; LC	70% wholesale price			1/1/2024	320	47%
Idaho	40% wholesale price							7/1/1994	57	9%

<sup>1</sup> CDC, Youth Risk Behavior Surveillance (YRBS), 2023, <https://yrbs-explorer.services.cdc.gov/#/>.  
<sup>2</sup> CDC, Youth Risk Behavior Surveillance (YRBS), 2023. Data from the 2023 National Youth Tobacco Survey (NYTS), using a different methodology from the YRBS, found that 2.1% of high school boys use smokeless tobacco (<https://www.cdc.gov/mmwr/volumes/72/wr/pdfs/mm7244a1-H.pdf>).  
<sup>3</sup> Each state that has a separate "snuff" definition defines it differently, but it is often defined as any powdered, finely cut, or ground tobacco that is not intended to be smoked.  
<sup>4</sup> "RYO" = roll-your-own tobacco.  
<sup>5</sup> "LC" indicates that the state has specified that little cigars, however defined by the state, are taxed at the same rate as cigarettes.  
<sup>6</sup> "ANP" = alternative nicotine products.  
<sup>7</sup> California's other tobacco product tax is based on the state's cigarette tax rate and is adjusted on July 1 every year.  
<sup>8</sup> Colorado's tobacco and nicotine product tax rates increase every 3 years until 2027.  
<sup>9</sup> Washington, DC's other tobacco product tax is based on the District's cigarette tax rate and is adjusted on October 1 every year.

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Illinois	45% wholesale price; LC							7/1/2025	298	44%
Indiana	50¢/oz.	30% w/s price	30% w/s price	30% w/s price, \$3 cap	Closed: 30% w/s price Open: 30% gross retail income	ANP: 50¢/oz.		7/1/2025	299.5	44%
Iowa	119¢/oz.	50% wholesale price		50% w/s price, 50¢ cap; LC				3/16/2007	136	20%
Kansas	10% wholesale price				5¢/mL			7/1/2017	129	19%
Kentucky	19¢/unit <sup>10</sup>	15% wholesale price			Closed: \$1.50/cartridge Open: 15% w/s price			8/1/2020	110	17%
Louisiana	20% mfr. price		33% mfr. price	8%-20% mfr. price	15¢/mL	20% mfr. price	Taxed as cigarette	7/7/2025	108	16%
Maine	202¢/oz. (with min. tax)		43% cost price					8/6/2024	200	30%
Maryland	60% wholesale price		30% w/s price	Non-premium: 70% w/s price; Premium: 15% w/s price	≤5mL: 60% retail price others: 20% retail price	60% w/s price		7/1/2024	500	74%
Massachusetts	210% wholesale price		40% w/s price	40% wholesale price; LC	75% wholesale price			6/1/2020	351	52%
Michigan	32% wholesale price			32% wholesale price; 50¢ cap				11/1/2012	200	30%
Minnesota	95% w/s price (with \$3.04 min. tax)	95% wholesale price		95% wholesale price; 50¢ premium cigar cap; LC	95% wholesale price	95% w/s price (with \$3.04 min. tax)		7/1/2024	304	45%
Mississippi	15% manufacturer's price						25¢/20-pack	7/1/2024	68	10%
Missouri	10% manufacturer's price							10/1/1993	17	3%
Montana	85¢/oz.	50% wholesale price		50% wholesale price; LC				1/1/2005	170	25%
Nebraska	44¢/oz.	20% wholesale price		20% wholesale price	≤5mL: 5¢/mL >5mL: 10% w/s price			1/1/2024	64	10%
Nevada	30% wholesale price							1/1/2020	180	27%
New Hampshire	65.03% wholesale price			65.03% w/s price (not premium); LC	Closed: 30¢/mL Open: 8% w/s price			1/1/2020	178	26%
New Jersey	75¢/oz.	30% wholesale price			Liquid nicotine: 30¢/mL Container e-liquid: 30% retail price			8/1/2025	300	44%
New Mexico	25% manufacturer's price			25% mfr. price; 50¢ cap; LC	Closed: 50¢/cartridge Open: 12.5% mfr. price			7/1/2019	200	30%
New York	200¢/oz. (with min. tax)	75% wholesale price		Little cigars: \$5.35/20-pack; 75% wholesale price	20% retail price			12/1/2019	535	79%
North Carolina	40¢/oz.	12.8% wholesale price			5¢/mL	ANP: 10¢/10-piece container; 0.5¢/piece after		7/1/2025	45	7%
North Dakota	60¢/oz.	16¢/oz	RYO: 44¢/1.8 oz. Pipe: 28% w/s price	28% wholesale price				7/1/2001	44	7%
Ohio	17% wholesale price			Little cigars: 37% w/s price; others: 17% w/s price	10¢/mL			10/1/2019	160	24%

<sup>10</sup> Moist snuff only. A unit is defined as a container less than 1.5oz. Dry snuff is taxed at the same rate as chewing tobacco.

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Oklahoma	60% manufacturer's price		80% mfr. price	3.6-120¢/10 cigars; LC				1/1/2005	203	30%
Oregon	186¢/oz. (with min. tax) <sup>11</sup>	65% wholesale price		65% w/s price, \$1 cap; LC	65% wholesale price			7/1/2024	333	49%
Pennsylvania	55¢/oz			LC only	40% wholesale price			10/1/2016	260	38%
Rhode Island	100¢/oz.	80% wholesale price		80% w/s price, 50¢ cap; LC	Closed: 50¢/mL Open: 10% w/s price	80% w/s price		10/1/2025	450	66%
South Carolina	5% manufacturer's price								57	9%
South Dakota	35% wholesale price							1/1/2007	153	23%
Tennessee	6.6% wholesale price			6.6% wholesale price; LC	10% wholesale price			7/1/2025	62	10%
Texas	122¢/oz. (with min. tax)			1-15¢/10 cigars				9/1/2013	141	21%
Utah	183¢/oz.	86% manufacturer's price; LC			56% mfr. price <sup>12</sup>	ANP: 183¢/oz		7/1/2021	170	25%
Vermont	257¢/oz. or 308¢/pack if less than 1.2oz.	92% wholesale price		92% w/s price for <\$2.17; \$2 per cigar for >\$2.17 to <\$10; \$4 per cigar for ≥ \$10; LC	92% wholesale price			7/1/2025	308	45%
Virginia	36¢/oz.	Chewing: 42¢- 140¢/unit; Other: 20% mfr price	Pipe: 20% mfr. price RYO: 10% mfr. price	20% manufacturer's price	Closed: 11¢/mL Open: 20% w/s price		Heated cigarettes: 45¢/20-pack; heated tobacco products: 20% w/s price	7/1/2024	60	9%
Washington	252.6¢ per 1.2oz. min.	95% taxable sales price		95% taxable sales price, 65¢ cap; LC	≤5mL container: 27¢/mL >5mL container: 9¢/mL			10/1/2019	302.5	45%
West Virginia	12% wholesale price				7.5¢/mL			7/1/2016	120	18%
Wisconsin	100% mfr. price	71% manufacturer's price		71% mfr. price, 50¢ cap	5¢/mL <sup>13</sup>			10/1/2019	252	37%
Wyoming	60¢/oz. (with min. tax)	20% wholesale price			15% wholesale price			7/1/2020	60	9%
US Government	9.4¢/oz.	3.1¢/oz.	RYO: 155¢/oz. Pipe: 17.7¢/oz.	LC; large cigars: 52.75% mfr. price, 40.26¢ cap				4/1/2009	100.66	15%

Campaign for Tobacco-Free Kids, October 1, 2025 / Ann Boonn

**Manufacturer's (Mfr.) Price** is the price charged to wholesalers/distributors by the tobacco company that makes the product. **Wholesale (w/s) Price** is either the price charged to retailers by the wholesalers/distributors or, in some states, equal to the Manufacturer's Price. **Parallel tax rate** is based on the cigarette tax and the taxable wholesale price of cigarettes versus other tobacco products.

**Sources:** Orzechowski & Walker, *The Tax Burden on Tobacco*, 2024; press reports; state tax officials; U.S. Alcohol and Tobacco Tax and Trade Bureau; USDA Economic Research Service.

More information on other tobacco product taxes is available at <https://tobaccofreekids.org/fact-sheets/tobacco-control-policies/taxes-on-other-tobacco-products>.

<sup>11</sup> Moist snuff tax (including minimum tax) is adjusted for inflation every biennium starting July 1, 2022.  
<sup>12</sup> Tax on “nontherapeutic nicotine device substance” and “prefilled nontherapeutic nicotine device” at 56% mfr. price.  
<sup>13</sup> Based on a July 2020 Wisconsin Supreme Court ruling, the vapor products tax only applies to disposables and devices, not separately sold e-liquids. Wisconsin Department of Revenue, “Vapor Products Tax,” Guidance Document Number: 100002, July 22, 2020, <https://www.revenue.wi.gov/Pages/FAQS/ise-vape.aspx#vap17>.