

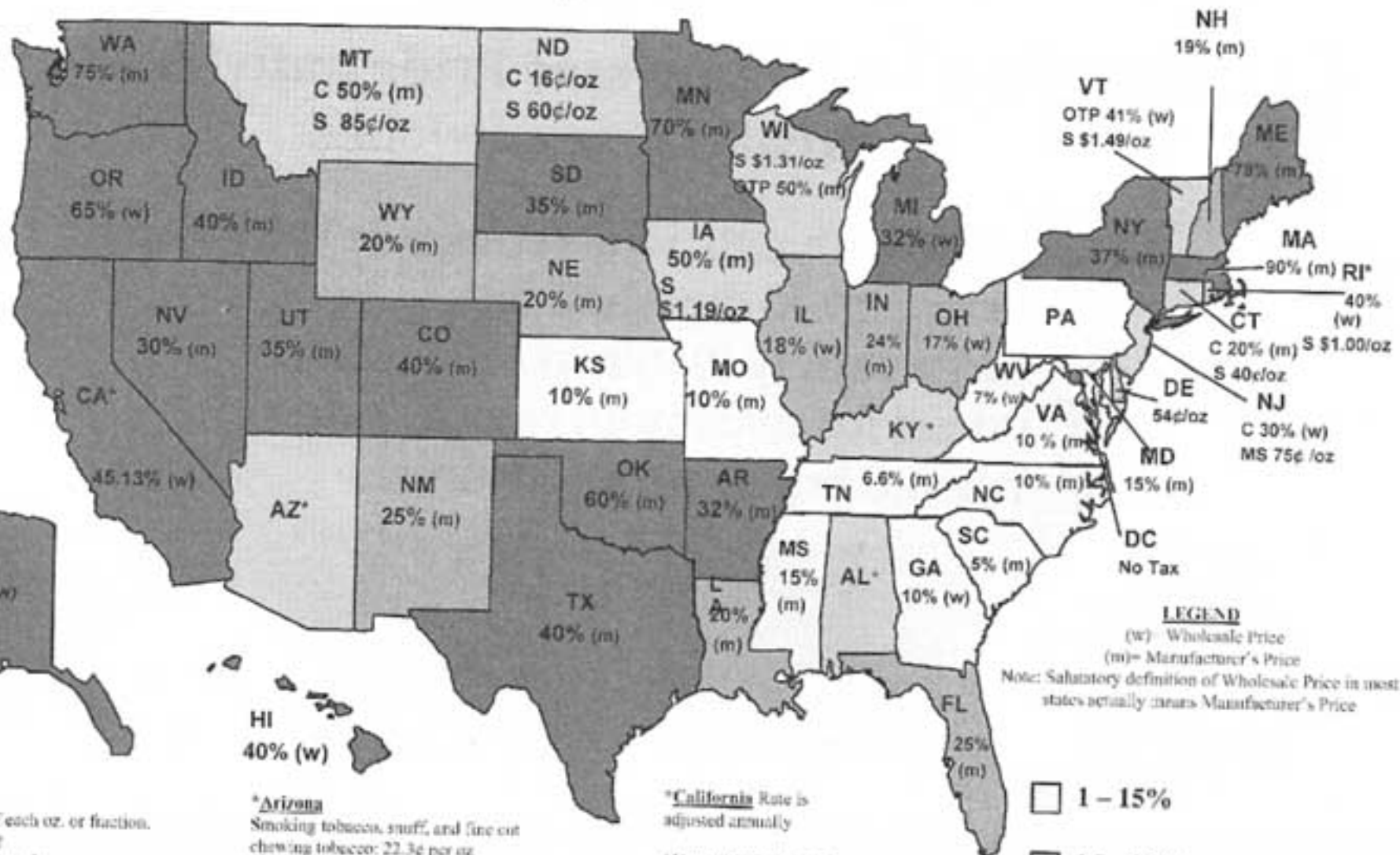
# State Cigarette Excise Tax Rates

Per 20-pack



# Excise Taxes on Smokeless Tobacco by State

As of 1/1/2008



### LEGEND

(w) - Wholesale Price  
(m) - Manufacturer's Price

Note: Salutatory definition of Wholesale Price in most states actually means Manufacturer's Price

- 1 - 15%
- 16 - 25%
- 26% and above
- Based on weight, unit or a combination
- No Tax

**\*Alabama**  
Chewing Tobacco: 1.5¢ of each oz. or fraction.  
Snuff: (a) under 5/8 oz. 1¢  
(b) > 5/8 oz - 1 5/8 oz. 2¢  
(c) > 1 5/8 oz - 2 1/2oz. 4¢  
(d) > 2 1/2oz - 5oz. (cans packs & gulleys) 6¢  
(e) 3oz - 5oz. (bottles glasses tumblers) 7¢  
(f) > 5oz - 6oz. 8¢  
(g) > 6oz. 12¢ or fraction thereof

**\*Arizona**  
Smoking tobacco, snuff, and fine cut chewing tobacco: 22.3¢ per oz.  
Cavendish, plug or twist chewing tobacco: 5.5¢ per oz.  
Little cigars: 44.1¢ per pack  
Large cigars that retail at not more than 5¢ per piece: 21.8¢ per 3 cigars  
Large cigars that retail at more than 5¢ per piece: 21.8¢ per piece

**\*California** Rate is adjusted annually  
**\*Kentucky** Snuff: 9.5¢ per unit. Chewing Tobacco: 7.5% of the wholesale price.

**\*Rhode Island**  
All units weighing less than 1.2oz are treated as if they weighed 1.2oz.