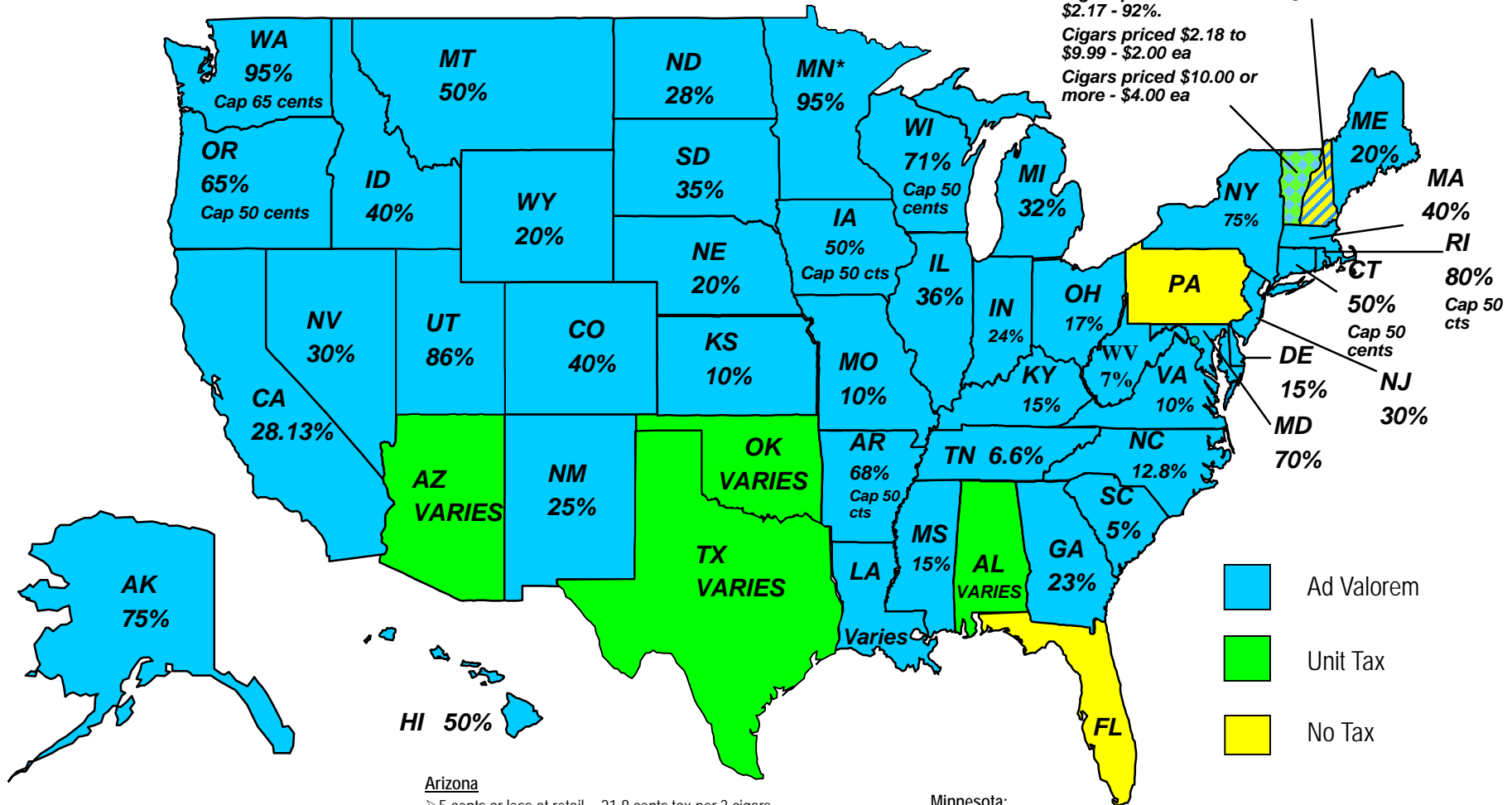


State Excise Tax on Large Cigars

Rates in effect as of Nov. 10, 2015



Alabama

- 3-1/3 cents each or less \$3.00 per M.
- More than 3-1/3 cts./not more than 5 cts. ea \$6.00 per M.
- More than 5 cts./not more than 8 cts. ea \$9.00 per M.
- More than 8 cts./not more than 10 cts. ea \$15.00 per M.
- More than 10 cts./not more than 20 cts. ea \$30.00 per M.
- More than 20 cents each \$40.50 per M.

Arizona

- 5 cents or less at retail = 21.8 cents tax per 3 cigars
- More than 5 cents retail = 21.8 cents tax each

Louisiana

- Priced at \$120 per thousand or less - 8% of the invoice price
- Priced at more than \$120 per thousand - 20% of the invoice price

Oklahoma

- Not exceeding 4 cents per piece: 10 cents tax per piece
- Exceeding 4 cents per piece: 12 cents tax per piece

Minnesota:

As of 7/1/2013, premium cigars have a cap of \$3.50 per cigar

Texas

- On cigars costing:
 - 3.3 cents each or less, \$7.50 per M
 - 3.3 cents each or less (containing no substantial amount of non-tobacco ingredients), \$11.00 per M
 - More than 3.3 cents (containing no substantial amount of non-tobacco ingredients), \$15.00 per M