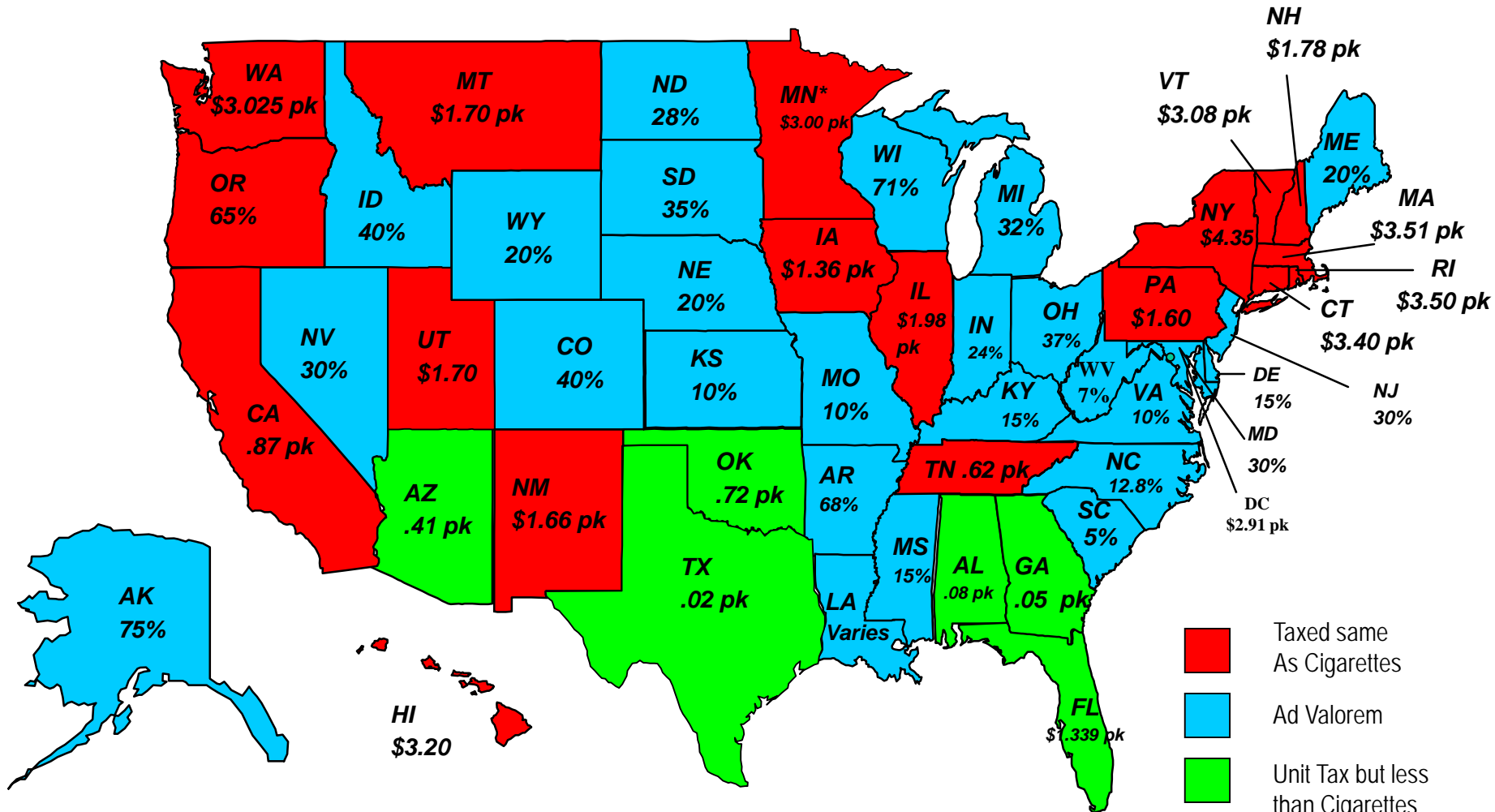


State Excise Taxes on Little Cigars

Rates in effect as of Jan. 7, 2016



Louisiana

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

Minnesota: Breakdown of tax stamp

price is:
 \$3.00 Excise Tax
 \$0.543 Prepaid Sales Tax
 \$3.543 Total Stamp Price

- Taxed same As Cigarettes
- Ad Valorem
- Unit Tax but less than Cigarettes
- No Tax

pk = pack of 20 Little Cigars