

State Excise Taxes on Smokeless Tobacco

Rates in effect as of Jan. 7, 2016

*Minnesota:

As of 1/1/2016, moist snuff tax at either 95% or \$3.00 per smallest manufacturer consumer container, whichever is greater.

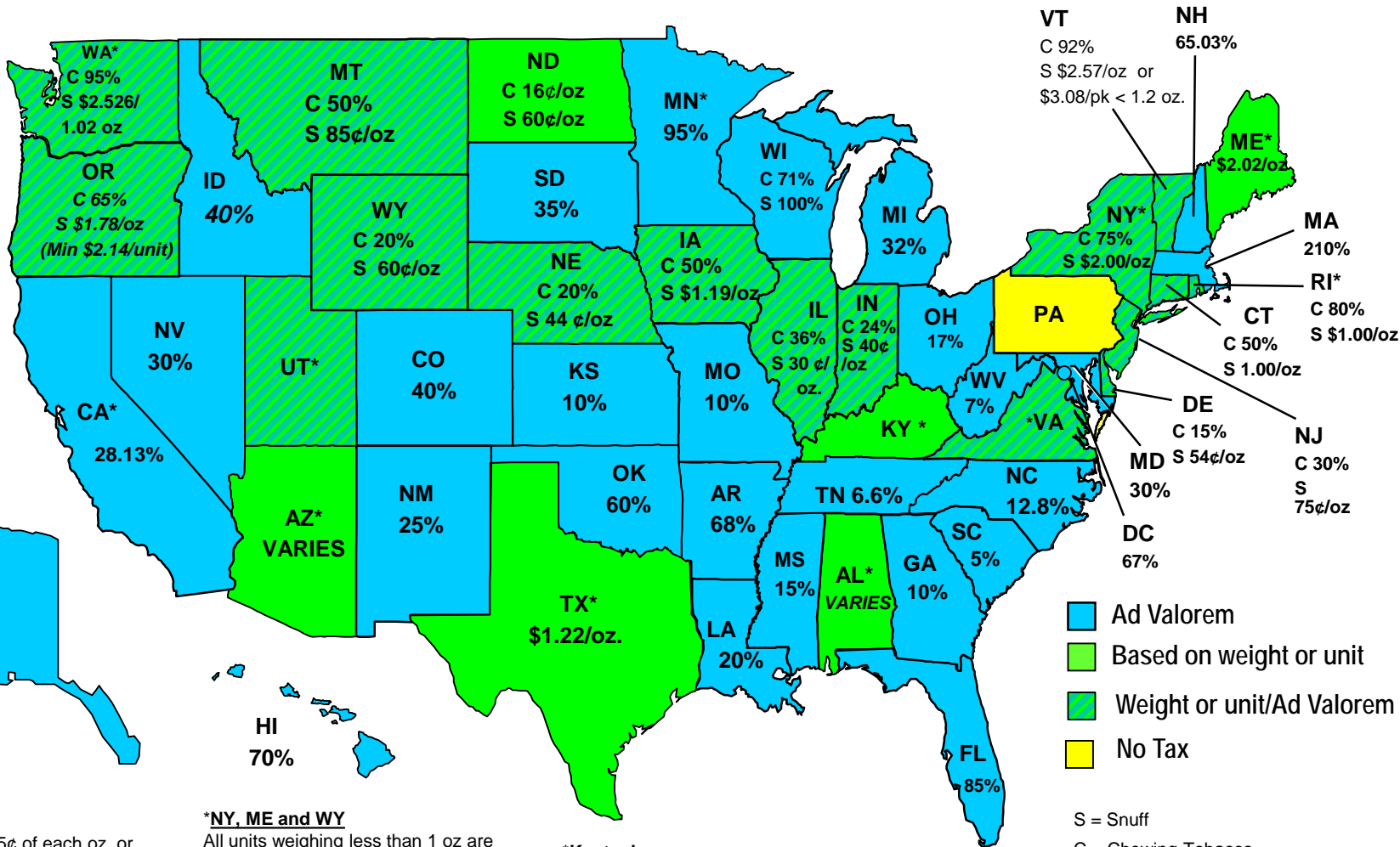
*Utah

Smokeless excluding Moist Snuff - 86%

Moist Snuff \$1.83/oz - moisture content 45% or more & excludes sticks, strips, and tablets

*California

Rate is adjusted annually



*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 & gullets) 6¢
- (e) 3oz – 5oz. (bottles glasses tumblers) 7¢
- (f) >5oz – 6oz. 8¢
- (g) >6oz. 12¢ or fraction thereof

*NY, ME and WY

All units weighing less than 1 oz are treated as if they weighed 1 oz.

*Arizona

>Smoking tobacco, snuff, and fine cut chewing tobacco: 22.3¢ per oz.
>Cavendish, plug or twist chewing tobacco: 5.5¢ per oz.

*TX, RI:

>All units less than 1.2oz taxed as if they weighed 1.2oz

*Kentucky

>Snuff: 19¢ per unit (unit = 1.5 oz)
>Chewing Tobacco
-19¢ per single unit < 4 oz.
- 40¢ per half-pound unit greater than or equal to 4 oz. and < 8 oz.
- 65¢ per pound unit greater than or equal to 8 oz. and < 16 oz.
- 65¢ plus 19¢ for each increment of 4 oz. for pkg. > 16 oz.

*Virginia

C - 21¢/unit < 4 oz.
- 40¢ unit greater than or equal to 4 oz. and < 8 oz.
- 70¢ unit greater than or equal to 8 oz. and < 24 oz.
- 21¢ per unit >24 oz. plus 21¢ for each increment of 4 oz. > 16 oz.
S Moist 18¢ per oz.

- Ad Valorem
- Based on weight or unit
- Weight or unit/Ad Valorem
- No Tax

S = Snuff

C = Chewing Tobacco

Tax Rate applies to all smokeless unless otherwise indicated