

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%). 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%).¹ Nationwide, 2.9% of high school boys and 1.5% of girls use smokeless tobacco.² 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 ³	Chewing & Other Smokeless Tobacco Tax	Smoking Tobacco (RYO ⁴ , Pipe Tobacco) Tax	Cigar Tax ⁵	E-Cigarette Tax	Oral Nicotine Products Tax ⁶	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	9%
Alaska	75% wholesale price							10/1/1997	200	27%
Arizona	22.25¢/oz.	5.45-22.25¢/oz.	22.25¢/oz	5.45-22.25¢/oz.				12/8/2006	200	27%
Arkansas	68% manufacturer’s price			68% mfr. price, 50¢ cap				3/1/2009	115	16%
California ⁷	54.27% wholesale price				54.27% wholesale price + 12.5% sales price	54.27% w/s price		7/1/2025	287	38%
Colorado ⁸	56% mfr. price (148¢ min. tax)	56% manufacturer’s price						7/1/2024	224	30%
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	57%
Delaware	92¢/oz.	30% wholesale price		30% wholesale price	5¢/mL			1/1/2018	210	28%
DC ⁹	64% wholesale price			64% wholesale price (cigars<\$2 only); LC	64% wholesale price			10/1/2025	450	59%
Florida	85% wholesale price							7/1/2009	133.9	18%
Georgia	10% wholesale price			Little cigars: 2.5¢/10 cigars; others: 23% w/s price	Closed: 5¢/mL Open & disposables: 7% w/s price			1/1/2025	37	5%

¹ CDC, Youth Risk Behavior Surveillance (YRBS), 2023, <https://yrbs-explorer.services.cdc.gov/#/>.

² 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>).

³ 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.

⁴ “RYO” = roll-your-own tobacco.

⁵ “LC” indicates that the state has specified that little cigars, however defined by the state, are taxed at the same rate as cigarettes.

⁶ “ANP” = alternative nicotine products.

⁷ California’s other tobacco product tax is based on the state’s cigarette tax rate and is adjusted on July 1 every year.

⁸ Colorado’s tobacco and nicotine product tax rates increase every 3 years until 2027.

⁹ 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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Hawaii	70% wholesale price			50% wholesale price; LC	70% wholesale price			1/1/2025	360	48%
Idaho	40% wholesale price							7/1/1994	57	8%
Illinois	45% wholesale price; LC							7/1/2025	298	40%
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	40%
Iowa	119¢/oz.	50% wholesale price		50% w/s price, 50¢ cap; LC				3/16/2007	136	18%
Kansas	10% wholesale price				5¢/mL			7/1/2017	129	17%
Kentucky	19¢/unit ¹⁰	15% wholesale price			Closed: \$1.50/cartridge Open: 15% w/s price			8/1/2020	110	15%
Louisiana	20% mfr. price		33% mfr. price	8%-20% mfr. price, 50¢ cap	15¢/mL	20% mfr. price	Taxed as cigarette	1/1/2026	108	15%
Maine	354¢/oz. (with min. tax)		75% cost price			354¢/oz.		1/5/2026	350	46%
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	66%
Massachusetts	210% wholesale price		40% w/s price	40% wholesale price; LC	75% wholesale price			6/1/2020	351	46%
Michigan	32% wholesale price			32% wholesale price; 50¢ cap				11/1/2012	200	27%
Minnesota	95% w/s price (\$3.04 min. tax)	95% wholesale price		95% wholesale price; 50¢ premium cigar cap; LC	95% wholesale price	95% w/s price (\$3.04 min. tax)		7/1/2024	304	40%
Mississippi	15% manufacturer's price						25¢/20-pack	7/1/2024	68	9%
Missouri	10% manufacturer's price							10/1/1993	17	3%
Montana	85¢/oz.	50% wholesale price		50% wholesale price; 35¢ premium cigar cap; LC				7/1/2023	170	23%
Nebraska	44¢/oz.	20% purchase price			≤3mL: 5¢/mL >3mL: 10% w/s price	20% purchase price		1/1/2026	64	9%

¹⁰ 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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Nevada	30% wholesale price			30% wholesale price; Premium: 30¢ min., 50¢ cap	30% wholesale price	30% wholesale price ¹¹		1/1/2026	180	24%
New Hampshire	65.03% wholesale price			65.03% w/s price (not premium); LC	Closed: 30¢/mL Open: 8% w/s price	65.03% wholesale price		1/1/2020	178	24%
New Jersey	75¢/oz.	30% wholesale price			Liquid nicotine: 30¢/mL Container e-liquid: 30% retail price	30% wholesale price		8/1/2025	300	40%
New Mexico	25% manufacturer's price			25% mfr. price; 50¢ cap; LC	Closed: 50¢/cartridge Open: 12.5% mfr. price	25% mfr. price ¹²		7/1/2019	200	27%
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	71%
North Carolina	40¢/oz.	12.8% wholesale price			5¢/mL	ANP: 10¢/10- piece container; 0.5¢/piece after		7/1/2025	45	6%
North Dakota	60¢/oz.	16¢/oz	RYO: 44¢/1.8 oz. Pipe: 28% w/s price	28% wholesale price				7/1/2001	44	6%
Ohio	17% wholesale price			Little cigars: 37% w/s price; others: 17% w/s price	10¢/mL			10/1/2019	160	21%
Oklahoma	60% manufacturer's price		80% mfr. price	3.6-120¢/10 cigars; LC				1/1/2005	203	27%
Oregon	189¢/oz. (227¢ min. tax) ¹³	65% wholesale price		65% w/s price, \$1 cap; LC	65% wholesale price	10¢/20-unit container, 3.25¢/unit over 20		7/1/2026	333	44%
Pennsylvania	55¢/oz			LC only	40% wholesale price			10/1/2016	260	35%
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	59%
South Carolina	5% manufacturer's price								57	8%

¹¹ Only alternative nicotine products using synthetic nicotine are taxed as other tobacco products. ANPs using tobacco-derived nicotine are not taxed.

¹² Only products using tobacco-derived nicotine.

¹³ Moist snuff tax (including minimum tax) is adjusted for inflation every biennium starting July 1, 2022.

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South Dakota	35% wholesale price							1/1/2007	153	21%
Tennessee	6.6% wholesale price			6.6% wholesale price; LC	10% wholesale price			7/1/2025	62	9%
Texas	122¢/oz. (with min. tax)			1-15¢/10 cigars		122¢/oz. (with min. tax)		9/1/2013	141	19%
Utah	183¢/oz.	86% manufacturer's price; LC			71% mfr. price ¹⁴	100¢/20-unit container, 5¢/unit over 20; Other ANP: 73% mfr. price		7/1/2026	220	29%
Vermont	257¢/oz. (308¢/pack min. tax)	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	257¢/oz. or 308¢/pack if less than 1.2oz.		7/1/2025	308	41%
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	8%
Washington	252.6¢ per 1.2oz. min.	95% taxable sales price		95% taxable sales price, 65¢ cap; LC	95% taxable sales price			1/1/2026	302.5	40%
West Virginia	12% wholesale price				7.5¢/mL			7/1/2016	120	16%
Wisconsin	100% mfr. price	71% manufacturer's price		71% mfr. price, 50¢ cap	5¢/mL ¹⁵			10/1/2019	252	33%
Wyoming	60¢/oz. (with min. tax)	20% wholesale price			15% wholesale price	20% wholesale price ¹¹		7/1/2020	60	8%
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	14%

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.

¹⁴ Tax on “nontherapeutic nicotine device substance” and “prefilled nontherapeutic nicotine device” at 71% mfr. price.
¹⁵ 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>.