

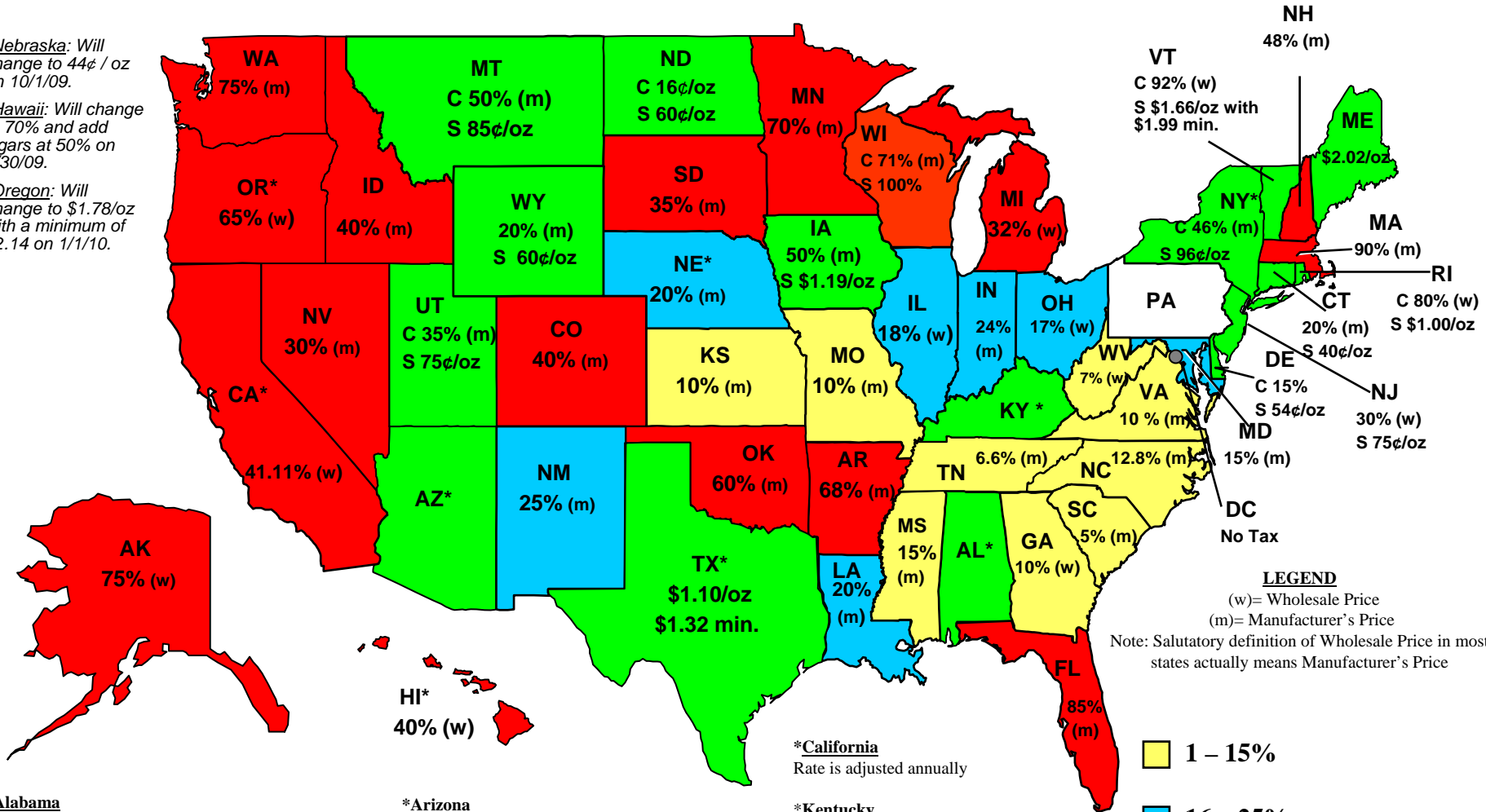
Excise Taxes on Smokeless Tobacco by State

As of September 1, 2009

**Nebraska:* Will change to 44¢ / oz on 10/1/09.

**Hawaii:* Will change to 70% and add cigars at 50% on 9/30/09.

**Oregon:* Will change to \$1.78/oz with a minimum of \$2.14 on 1/1/10.



LEGEND

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

Note: Salutary 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 & gullets) 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.

***Texas:** Increases 3¢ a year for next five years on 9/1.

*California

Rate is adjusted annually

*Kentucky

Snuff: 19¢ per unit (unit = 1.5 oz)
Chewing Tobacco 15% of the wholesale price.

*New York and Maine

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