



## State Dry Snuff Taxation Laws, Selected Years 2005-2014

### Introduction

Dry snuff is ground or pulverized non-combustible tobacco that is meant to be ingested through the nose. It is sold in small tins or containers, and is available in a variety of flavors.

This fact sheet documents the variability in dry snuff tobacco taxation across the 50 states and the District of Columbia, as of January 1 for selected years between 2005 and 2014. Data on state dry snuff tax rates were compiled through primary legal research into each state's statutory and administrative codes, using the commercial legal research services, LexisNexis and Westlaw. The data were verified through secondary sources, and in some cases through telephone or email consultation with given state Department of Revenue officials.

A companion [chartbook](#) and complete data files listing the dry snuff tax rates from January 1, 2005 through January 1, 2014 in all 50 states and Washington, D.C. is available through the [Tobacconomics](#) website.

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### Key Findings

As of January 1, 2014, dry snuff was taxed in 49 states and Washington, D.C. (hereafter referred to as “states”). Thirty-seven states taxed dry snuff on an ad valorem basis, the remaining 13 states levied a specific tax on dry snuff on a per ounce basis.

#### *Ad Valorem Excise Taxes on Dry Snuff*

- As of January 1, 2014, the ad valorem tax rate on dry snuff ranged from 5% of the manufacturer's price (in South Carolina) to 210% of the purchase price of the licensee (in Massachusetts).
- The mean ad valorem dry snuff tax rate increased from 31.28% (in 43 states) in 2005 to 43.39% (in 37 states) in 2014.

#### *Specific Excise Taxes on Dry Snuff*

- As of January 1, 2014, the specific tax rate on dry snuff ranged from \$0.01 per ounce (in Alabama) to \$2.02 per ounce (in Maine).
- The mean specific dry snuff tax rate increased from \$0.29 per ounce (in 4 states) in 2005 to \$0.96 per ounce in 2014 (in 13 states).

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✓ Yes    Blank No

W/ OTP (With other tobacco products); Std. Al. (Stand-alone definition/taxation); CP (Cost Price); FLP (Factory List Price); MIP (Manufacturer's Invoice Price); MLP (Manufacturer's List Price); MP (Manufacturer's Price); MSP (Manufacturer's Sales Price); oz (ounce); PPL (Price Paid by Licensee/Unclassified Acquirer); PV (Product Value); PP (Purchase Price); TSP (Taxable Sales Price); WC (Wholesale Cost); WCP (Wholesale Cost Price); WPP (Wholesale Purchase Price); WSP (Wholesale Sales Price); WP (Wholesale Price)

	Taxed (Y/N) (2014)	How Defined (2014)	How Taxed (2014)	2005		2008		2011		2014	
				Ad Valorem	Specific	Ad Valorem	Specific	Ad Valorem	Specific	Ad Valorem	Specific
<b>AL</b>	✓	Std. Al.	Std. Al.		\$0.01/oz		\$0.01/oz		\$0.01/oz		\$0.01/oz
<b>AK</b>	✓	W/ OTP	W/ OTP	75% WP		75% WP		75% WP		75% WP	
<b>AZ</b>	✓	W/ OTP	W/ OTP		\$0.133/oz		\$0.223/oz		\$0.223/oz		\$0.223/oz
<b>AR</b>	✓	W/ OTP	W/ OTP	32% MSP		32% MSP		68% MSP		68% MSP	
<b>CA</b>	✓	W/ OTP	W/ OTP	46.76% WC		45.13% WC		33.02% WC		29.82% WC	
<b>CO</b>	✓	W/ OTP	W/ OTP	40% MLP		40% MLP		40% MLP		40% MLP	
<b>CT</b>	✓	W/ OTP	Std. Al.		\$0.40/oz		\$0.40/oz		\$0.55/oz		\$1.00/oz
<b>DE</b>	✓	W/ OTP	W/ OTP	15% WP		15% WP		15% WP		15% WP	
<b>DC</b>	✓	W/ OTP	W/ OTP						\$0.75/oz		\$0.75/oz
<b>FL</b>	✓	W/ OTP	W/ OTP	25% WSP		25% WSP		85% WSP		85% WSP	
<b>GA</b>	✓	Smokeless	Smokeless	10% WCP		10% WCP		10% WCP		10% WCP	
<b>HI</b>	✓	W/ OTP	W/ OTP	40% WP		40% WP		70% WP		70% WP	
<b>ID</b>	✓	W/ OTP	W/ OTP	40% WSP		40% WSP		40% WSP		40% WSP	
<b>IL</b>	✓	W/ OTP	W/ OTP	18% WP		18% WP		18% WP		36% WP	
<b>IN</b>	✓	W/ OTP	W/ OTP	18% WP		24% WP		24% WP		24% WP	
<b>IA</b>	✓	W/ OTP	Std. Al.	22% WSP			\$1.19/oz		\$1.19/oz		\$1.19/oz
<b>KS</b>	✓	W/ OTP	W/ OTP	10% WSP		10% WSP		10% WSP		10% WSP	
<b>KY</b>	✓	W/ OTP	Std. Al.				\$0.063/oz		\$0.127/oz		\$0.127/oz
<b>LA</b>	✓	Smokeless	Smokeless	20% MIP		20% MIP		20% MIP		20% MIP	
<b>ME</b>	✓	W/ OTP	Smokeless	62% WSP		78% WSP			\$2.02/oz		\$2.02/oz
<b>MD</b>	✓	W/ OTP	W/ OTP	15% WP		15% WP		15% WP		30% WP	
<b>MA</b>	✓	W/ OTP	W/ OTP	90% PPL		90% PPL		90% PPL		210% PPL	
<b>MI</b>	✓	W/ OTP	W/ OTP	32% WP		32% WP		32% WP		32% WP	
<b>MN</b>	✓	W/ OTP	W/ OTP	35% WSP		70% WSP		70% WSP		95% WSP	
<b>MS</b>	✓	W/ OTP	W/ OTP	15% MLP		15% MLP		15% MLP		15% MLP	
<b>MO</b>	✓	W/ OTP	W/ OTP	10% MIP		10% MIP		10% MIP		10% MIP	
<b>MT</b>	✓	W/ OTP	W/ OTP	25% WP		50% WP		50% WP		50% WP	

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	Taxed (Y/N) (2014)	How Defined (2014)	How Taxed (2014)	2005		2008		2011		2014	
				Ad Valorem	Specific	Ad Valorem	Specific	Ad Valorem	Specific	Ad Valorem	Specific
NE	✓	W/ OTP	Std. Al.	20% PP		20% PP			\$0.44/oz		\$0.44/oz
NV	✓	W/ OTP	W/ OTP	30% WP		30% WP		30% WP		30% WP	
NH	✓	W/ OTP	W/ OTP	19% WSP		19% WSP		65.03% WSP		65.03% WSP	
NJ	✓	W/ OTP	W/ OTP	30% WP		30% WP		30% WP		30% WP	
NM	✓	W/ OTP	W/ OTP	25% PV		25% PV		25% PV		25% PV	
NY	✓	W/ OTP	Std. Al.	37% WP		37% WP			\$2.00/oz		\$2.00/oz
NC	✓	W/ OTP	W/ OTP	2% CP		10% CP		12.8% CP		12.8% CP	
ND	✓	W/ OTP	Std. Al.		\$0.60/oz		\$0.60/oz		\$0.60/oz		\$0.60/oz
OH	✓	W/ OTP	W/ OTP	17% WP		17% WP		17% WP		17% WP	
OK	✓	W/ OTP	Smokeless	60% FLP		60% FLP		60% FLP		60% FLP	
OR	✓	W/ OTP	W/ OTP	65% WSP		65% WSP		65% WSP		65% WSP	
PA											
RI	✓	Std. Al.	Std. Al.	30% WC			\$1.00/oz		\$1.00/oz		\$1.00/oz
SC	✓	W/ OTP	W/ OTP	5% MP		5% MP		5% MP		5% MP	
SD	✓	W/ OTP	W/ OTP	10% WPP		35% WPP		35% WPP		35% WPP	
TN	✓	W/ OTP	W/ OTP	6.6% WCP		6.6% WCP		6.6% WCP		6.6% WCP	
TX	✓	W/ OTP	W/ OTP	35.21% MLP		40% MLP			\$1.13/oz		\$1.22/oz
UT	✓	W/ OTP	W/ OTP	35% MSP		35% MSP		86% MSP		86% MSP	
VT	✓	Std. Al.	Std. Al.	41% WP			\$1.49/oz		\$1.87/oz		\$1.87/oz
VA	✓	W/ OTP	W/ OTP			10% MSP		10% MSP		10% MSP	
WA	✓	W/ OTP	W/ OTP	129.42% TSP		75% TSP		95% TSP		95% TSP	
WV	✓	W/ OTP	W/ OTP	7% WP		7% WP		7% WP		7% WP	
WI	✓	W/ OTP	W/ OTP	25% MLP		50% MLP		71% MLP		71% MLP	
WY	✓	Std. Al.	W/ OTP	20% WPP		20% WPP		20% WPP		20% WPP	