



State Moist Snuff Taxation Laws, Selected Years 2005-2014

Introduction

Moist snuff is a non-combustible, smokeless tobacco product that comes in a moistened state and is ingested through the mouth. It may be sold in a finely ground or shredded form, and is consumed by placing it between the lip and gum.

This fact sheet documents the variability in moist 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 moist 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 moist snuff tax rates from January 1, 2005 through January 1, 2014 in all 50 states and Washington, D.C. is available through the [TobaccoEconomics](#) website.

Suggested Citation: Camille Gourdet, Jamie F. Chriqui, Julien Leider, and Frank J. Chaloupka. *State Moist Snuff Taxation Laws, Selected Years 2005-2014—Fact Sheet*. Chicago, IL: TobaccoEconomics Program, Institute for Health Research and Policy, School of Public Health, University of Illinois at Chicago. 2015. Available: www.tobaccoeconomics.org

Funding for this study was provided under the National Cancer Institute's State and Community Tobacco Control initiative (grant number U01CA154248).

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Key Findings

As of January 1, 2014, moist snuff was taxed in 49 states and Washington, D.C. (hereafter referred to as "states"). Many states changed the tax structure of moist snuff between 2005 and 2014.

Ad Valorem Excise Taxes on Moist Snuff

- As of January 1, 2014, the ad valorem tax rate on moist snuff ranged from 5% of manufacturer's price (in South Carolina) to 210% of the purchase price of the licensee (in Massachusetts).
- The mean ad valorem moist snuff tax rate increased from 31.43% (in 42 states) in 2005 to 42.63% (in 26 states) in 2014.

Specific Excise Taxes on Dry Snuff

- As of January 1, 2014, 22 states taxed moist snuff on a per ounce basis, ranging from \$0.01 per ounce (in Alabama) to \$2.02 per ounce (in Maine).
 - Two additional states levied a specific tax on moist snuff based on the greater of two possible tax rates: the greater of \$2.83 per container or 95% of the wholesale sales price (in Minnesota), and the greater of \$2.526 dollars per container of 1.2 ounces or less or 83.5% of the cigarette tax (in Washington State).
- The mean specific moist snuff tax rate increased from \$0.30 per ounce in 2005 (in 5 states) to \$0.89 per ounce in 2014 (in 22 states, excluding the Minnesota and Washington rates explained above).

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✓ Yes Blank No

W/ OTP (With other tobacco products); Std. Al. (Stand-alone definition/taxation); Mst. Sn. (Moist Snuff); CP (Cost Price); ea (each); 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); WP (Wholesale Price); WPP (Wholesale Purchase Price); WSP (Wholesale Sale Price)

	Taxed (Y/N) (2014)	How Defined (2014)	How Taxed (2014)	2005		2008		2011		2014	
				Ad Valorem	Specific						
AL	✓	Std. Al.	Std. Al.		\$0.01/oz		\$0.01/oz		\$0.01/oz		\$0.01/oz
AK	✓	W/ OTP	W/ OTP	75% WP		75% WP		75% WP		75% WP	
AZ	✓	W/ OTP	W/ OTP		\$0.133/oz		\$0.223/oz		\$0.223/oz		\$0.223/oz
AR	✓	W/ OTP	W/ OTP	32% MSP		32% MSP		68% MSP		68% MSP	
CA	✓	W/ OTP	W/ OTP	46.76% WC		45.13% WC		33.02% WC		29.82% WC	
CO	✓	W/ OTP	W/ OTP	40% MLP		40% MLP		40% MLP		40% MLP	
CT	✓	W/ OTP	Std. Al.		\$0.40/oz		\$0.40/oz		\$0.55/oz		\$1.00/oz
DE	✓	Mst. Sn.	Mst. Sn.	15% WP			\$0.54/oz		\$0.54/oz		\$0.54/oz
DC	✓	W/ OTP	W/ OTP						\$0.75/oz		\$0.75/oz
FL	✓	W/ OTP	W/ OTP	25% WSP		25% WSP		85% WSP		85% WSP	
GA	✓	STD. aL.	Smokeless	10% WCP		10% WCP		10% WCP		10% WCP	
HI	✓	W/ OTP	W/ OTP	40% WP		40% WP		70% WP		70% WP	
ID	✓	W/ OTP	W/ OTP	40% WSP		40% WSP		40% WSP		40% WSP	
IL	✓	W/ OTP	Std. Al.	18% WP		18% WP		18% WP			\$0.30/oz
IN	✓	W/ OTP	Mst. Sn.	18% WP		24% WP		24% WP			\$0.40/oz
IA	✓	W/ OTP	Std. Al.	22% WSP			\$1.19/oz		\$1.19/oz		\$1.19/oz
KS	✓	W/ OTP	W/ OTP	10% WSP		10% WSP		10% WSP		10% WSP	
KY	✓	W/ OTP	Std. Al.				\$0.063/oz		\$0.127/oz		\$0.127/oz
LA	✓	Smokeless	Smokeless	20% MIP		20% MIP		20% MIP		20% MIP	
ME	✓	W/ OTP	Smokeless	62% WSP		78% WSP			\$2.02/oz		\$2.02/oz
MD	✓	W/ OTP	W/ OTP	15% WP		15% WP		15% WP		30% WP	
MA	✓	W/ OTP	Smokeless	90% PPL		90% PPL		90% PPL		210% PPL	
MI	✓	W/ OTP	W/ OTP	32% WP		32% WP		32% WP		32% WP	
MN	✓	W/ OTP	Cigarette	35% WSP		70% WSP		70% WSP			\$2.83 ea*
MS	✓	W/ OTP	W/ OTP	15% MLP		15% MLP		15% MLP		15% MLP	
MO	✓	W/ OTP	W/ OTP	10% MIP		10% MIP		10% MIP		10% MIP	
MT	✓	Std. Al.	Mst. Sn.		\$0.35/oz		\$0.85/oz		\$0.85/oz		\$0.85/oz
NE	✓	W/ OTP	Std. Al.	20% PP		20% PP			\$0.44/oz		\$0.44/oz

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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
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	Mst. Sn.	30% WP			\$0.75/oz		\$0.75/oz		\$0.75/oz
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	Mst. Sn.	65% WSP		65% WSP			\$1.78/oz		\$1.78/oz
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	Mst. Sn.	35% MSP		35% MSP			\$1.83/oz		\$1.83/oz
VT	✓	Std. Al.	Std. Al.	41% WP			\$1.49/oz		\$1.87/oz		\$1.87/oz
VA	✓	W/ OTP	Mst. Sn.			10% MSP			\$0.18/oz		\$0.18/oz
WA	✓	W/ OTP	Mst. Sn.	129.42% TSP		75% TSP			\$2.526 ea		\$2.526 ea*
WV	✓	W/ OTP	W/ OTP	7% WP		7% WP		7% WP		7% WP	
WI	✓	W/ OTP	Mst. Sn.	25% MLP			\$1.31/oz	100% MLP		100% MLP	
WY	✓	W/ OTP	Mst. Sn.	20% WPP		20% WPP			\$0.60/oz		\$0.60/oz

*The specific tax on moist snuff as of January 1, 2014, was presented in two forms for these states. For simplicity, only the \$ rate is presented in the table. The two forms were as follows: MN (\$2.83/container OR 95% of cigarette tax) and WA (\$2.526/unit—consumer-sized can or package OR 83.5% of cigarette tax).