



State Snus Taxation Laws, Selected Years 2005-2014

Introduction

Snus is a non-combustible, smokeless tobacco product that is consumed by placing it under the lip for long periods of time. It differs from other smokeless tobacco products in that the user does not need to spit out any of the byproduct. It is created through a steam-pasteurized process, is not fermented and does not contain any added sugar. It is sold in cans or small containers, and is available in a variety of flavors.

This fact sheet documents the variability in snus taxation across the 50 states and the District of Columbia, as of January 1 for selected years between 2005 and 2014. Data on state snus 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 snus 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, snus was taxed in 49 states and Washington, D.C. (hereafter referred to as “states”). Many states changed the tax structure of snus between 2005 and 2014.

Ad Valorem Excise Taxes on Snus

- As of January 1, 2014, ad valorem tax rates on snus 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 snus tax rate increased from 31.43% (in 42 states) in 2005 to 44.56% (in 27 states) in 2014.

Specific Excise Taxes on Snus

- As of January 1, 2014, specific tax rates on snus ranged from \$0.01 per ounce (in Alabama) to \$2.11 per ounce (in Washington State).
- The mean specific snus tax rate increased from \$0.30 per ounce in 2005 (in 5 states) to \$0.94 per ounce in 2014 (in 23 states).

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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); 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
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	✓	Smokeless	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	Mst. Sn.	18% WP		18% WP		18% WP			\$0.03/oz
IN	✓	Mst. Sn.	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	W/ OTP	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	W/ OTP	35% WSP		70% WSP		70% WSP		95% WSP	
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	✓	Mst. Sn.	Mst. Sn.		\$0.35/oz		\$0.85/oz		\$0.85/oz		\$0.85/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
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	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	✓	Mst. Sn.	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	✓	W/ OTP	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			\$2.105/oz		\$2.105/oz
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	✓	Mst. Sn.	Mst. Sn.	20% WPP		20% WPP			\$0.60/oz		\$0.60/oz