

Colorado

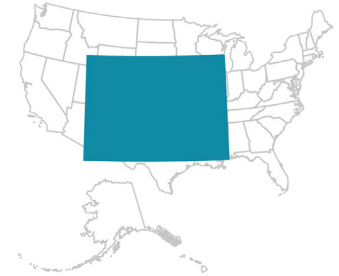


Table 1: Other Tobacco Product Taxation

OTP Taxed? No Yes

If yes, which products are taxed as of January 1, 2014?

✓ Yes Blank No -- Not Applicable/Addressed

Product	Taxed?	Type of Tax		How Defined?	How Taxed?	Rate Change Since 2005?
		Ad Valorem	Specific			
Cigars	✓	✓		With OTPs	With OTPs	↔
Cigarillos	✓	✓		With OTPs	With OTPs	↔
Little Cigars	✓	✓		With OTPs	With OTPs	↔
Pipe Tobacco	✓	✓		With OTPs	With OTPs	↔
Roll-Your-Own Tobacco	✓	✓		With OTPs	With OTPs	↔
Dry Snuff	✓	✓		With OTPs	With OTPs	↔
Moist Snuff	✓	✓		With OTPs	With OTPs	↔
Snus	✓	✓		With OTPs	With OTPs	↔
Smokeless Tobacco Generally	✓	✓		With OTPs	With OTPs	↔
Dissolvables	No	--	--	--	--	Not applicable
E-cigarettes	No	--	--	--	--	Not applicable

↓ Rate Decreased ↑ Rate Increased ↔ No Change

Table 2: Summary of Cigarette and OTP Tax Rates, Selected Years, 2005-2014

Product	2005	2008	2011	2014
Cigarettes	\$0.84/20 §	\$0.84/20 §	\$0.84/20 §	\$0.84/20 §
Cigars	40% MLP Δ	40% MLP Δ	40% MLP Δ	40% MLP Δ
Cigarillos	40% MLP Δ	40% MLP Δ	40% MLP Δ	40% MLP Δ
Little Cigars	40% MLP Δ	40% MLP Δ	40% MLP Δ	40% MLP Δ
Pipe Tobacco	40% MLP Δ	40% MLP Δ	40% MLP Δ	40% MLP Δ
Roll-Your-Own Tobacco	40% MLP Δ	40% MLP Δ	40% MLP Δ	40% MLP Δ
Dry Snuff	40% MLP Δ	40% MLP Δ	40% MLP Δ	40% MLP Δ
Moist Snuff	40% MLP Δ	40% MLP Δ	40% MLP Δ	40% MLP Δ
Snus	40% MLP Δ	40% MLP Δ	40% MLP Δ	40% MLP Δ
Smokeless Tobacco Generally	40% MLP Δ	40% MLP Δ	40% MLP Δ	40% MLP Δ
Dissolvables	--	--	--	--
E-cigarettes	--	--	--	--

Δ Ad Valorem; § Specific; -- Not taxed; MLP=Manufacturer's List Price.

MLP

Manufacturer's List Price

"... the invoice price for which a manufacturer or supplier sells a tobacco product to a distributor exclusive of any discount or other reduction." (COLO. REV. STAT. § 39-18.5-101)