

Connecticut

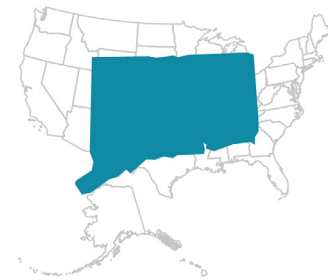


Table 1: Other Tobacco Product Taxation

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	Stand-alone	↑
Moist Snuff	✓		✓	With OTPs	Stand-alone	↑
Snus	✓		✓	With OTPs	Stand-alone	↑
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	\$1.51/20 §	\$2.00/20 §	\$3.00/20 §	\$3.40/20 §
Cigars	20% WSP Δ	20% WSP Δ	27.5% WSP Δ	50% WSP Δ
Cigarillos	20% WSP Δ	20% WSP Δ	27.5% WSP Δ	50% WSP Δ
Little Cigars	20% WSP Δ	20% WSP Δ	27.5% WSP Δ	50% WSP Δ
Pipe Tobacco	20% WSP Δ	20% WSP Δ	27.5% WSP Δ	50% WSP Δ
Roll-Your-Own Tobacco	20% WSP Δ	20% WSP Δ	27.5% WSP Δ	50% WSP Δ
Dry Snuff	\$0.40/oz §	\$0.40/oz §	\$0.55/oz §	\$1.00/oz §
Moist Snuff	\$0.40/oz §	\$0.40/oz §	\$0.55/oz §	\$1.00/oz §
Snus	\$0.40/oz §	\$0.40/oz §	\$0.55/oz §	\$1.00/oz §
Smokeless Tobacco Generally	20% WSP Δ	20% WSP Δ	27.5% WSP Δ	50% WSP Δ
Dissolvables	--	--	--	--
E-cigarettes	--	--	--	--

Δ Ad Valorem; § Specific; -- Not taxed; WSP=Wholesale Sales Price; oz=ounce.

WSP

Wholesale Sales Price

"... in the case of a manufacturer of tobacco products, the price set for such products or, if no price has been set, the wholesale value of such products ..." (CONN. GEN. STAT. ANN. § 12-330a)