

Delaware



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	✓		✓	Moist Snuff	Moist Snuff	Tax Type Changed
Snus	✓		✓	Moist Snuff	Moist Snuff	Tax Type Changed
Smokeless Tobacco Generally	✓	✓		With OTPs	With OTPs	↔
Dissolvables	✓	✓		With OTPs	With OTPs	↔
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	\$0.55/20 §	\$1.15/20 §	\$1.60/20 §	\$1.60/20 §
Cigars	15% WP Δ	15% WP Δ	15% WP Δ	15% WP Δ
Cigarillos	15% WP Δ	15% WP Δ	15% WP Δ	15% WP Δ
Little Cigars	15% WP Δ	15% WP Δ	15% WP Δ	15% WP Δ
Pipe Tobacco	15% WP Δ	15% WP Δ	15% WP Δ	15% WP Δ
Roll-Your-Own Tobacco	15% WP Δ	15% WP Δ	15% WP Δ	15% WP Δ
Dry Snuff	15% WP Δ	15% WP Δ	15% WP Δ	15% WP Δ
Moist Snuff	15% WP Δ	\$0.54/oz §	\$0.54/oz §	\$0.54/oz §
Snus	15% WP Δ	\$0.54/oz §	\$0.54/oz §	\$0.54/oz §
Smokeless Tobacco Generally	15% WP Δ	15% WP Δ	15% WP Δ	15% WP Δ
Dissolvables	15% WP Δ	15% WP Δ	15% WP Δ	15% WP Δ
E-cigarettes	--	--	--	--

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

WP

Wholesale Price

"(b) A tax is imposed and assessed upon the sale or use of all tobacco products other than moist snuff and cigarettes...including, but not limited to, smokeless tobacco products and cigars... at the rate of 15% of the wholesale price on such products." (DEL. CODE ANN. tit. 30 § 5305)

*Underlined language indicates the unit of analysis