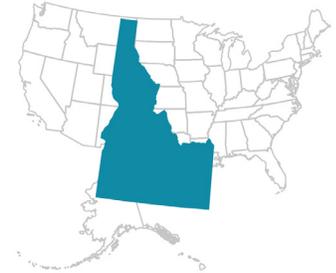


# Idaho



**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	✓	✓		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	\$0.57/20 §	\$0.57/20 §	\$0.57/20 §	\$0.57/20 §
Cigars	40% WSP Δ	40% WSP Δ	40% WSP Δ	40% WSP Δ
Cigarillos	40% WSP Δ	40% WSP Δ	40% WSP Δ	40% WSP Δ
Little Cigars	40% WSP Δ	40% WSP Δ	40% WSP Δ	40% WSP Δ
Pipe Tobacco	40% WSP Δ	40% WSP Δ	40% WSP Δ	40% WSP Δ
Roll-Your-Own Tobacco	40% WSP Δ	40% WSP Δ	40% WSP Δ	40% WSP Δ
Dry Snuff	40% WSP Δ	40% WSP Δ	40% WSP Δ	40% WSP Δ
Moist Snuff	40% WSP Δ	40% WSP Δ	40% WSP Δ	40% WSP Δ
Snus	40% WSP Δ	40% WSP Δ	40% WSP Δ	40% WSP Δ
Smokeless Tobacco Generally	40% WSP Δ	40% WSP Δ	40% WSP Δ	40% WSP Δ
Dissolvables	40% WSP Δ	40% WSP Δ	40% WSP Δ	40% WSP Δ
E-cigarettes	--	--	--	--

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

## WSP

### Wholesale Sales Price

"... the established price for which a manufacturer or any person sells a tobacco product to a distributor that is not a related person as defined in section 267 of the Internal Revenue Code, exclusive of any discount or other reduction ..." (IDAHO CODE § 63-2551)