

Indiana



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	Moist Snuff	Tax Type Changed
Snus	✓		✓	Moist Snuff	Moist Snuff	Tax Type Changed
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	\$0.555/20 §	\$0.995/20 §	\$0.995/20 §	\$0.995/20 §
Cigars	18% WP Δ	24% WP Δ	24% WP Δ	24% WP Δ
Cigarillos	18% WP Δ	24% WP Δ	24% WP Δ	24% WP Δ
Little Cigars	18% WP Δ	24% WP Δ	24% WP Δ	24% WP Δ
Pipe Tobacco	18% WP Δ	24% WP Δ	24% WP Δ	24% WP Δ
Roll-Your-Own Tobacco	18% WP Δ	24% WP Δ	24% WP Δ	24% WP Δ
Dry Snuff	18% WP Δ	24% WP Δ	24% WP Δ	24% WP Δ
Moist Snuff	18% WP Δ	24% WP Δ	24% WP Δ	\$0.40/oz §
Snus	18% WP Δ	24% WP Δ	24% WP Δ	\$0.40/oz §
Smokeless Tobacco Generally	18% WP Δ	24% WP Δ	24% WP Δ	24% WP Δ
Dissolvables	--	--	--	--
E-cigarettes	--	--	--	--

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

WP

Wholesale Price

"... the net price shown on an invoice and at which the manufacturer of the tobacco products sells tobacco products to distributors, excluding any discount or other reduction that is not shown on the invoice." (IND. CODE ANN. § 6-7-2-6)