

Maryland



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	Stand-alone	↑
Cigarillos	✓	✓		With OTPs	Stand-alone	↑
Little Cigars	✓	✓		With OTPs	Stand-alone	↑
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	\$1.00/20 §	\$2.00/20 §	\$2.00/20 §	\$2.00/20 §
Cigars	15% WP Δ	15% WP Δ	15% WP Δ	70% WP Δ
Cigarillos	15% WP Δ	15% WP Δ	15% WP Δ	70% WP Δ
Little Cigars	15% WP Δ	15% WP Δ	15% WP Δ	70% WP Δ
Pipe Tobacco	15% WP Δ	15% WP Δ	15% WP Δ	30% WP Δ
Roll-Your-Own Tobacco	15% WP Δ	15% WP Δ	15% WP Δ	30% WP Δ
Dry Snuff	15% WP Δ	15% WP Δ	15% WP Δ	30% WP Δ
Moist Snuff	15% WP Δ	15% WP Δ	15% WP Δ	30% WP Δ
Snus	15% WP Δ	15% WP Δ	15% WP Δ	30% WP Δ
Smokeless Tobacco Generally	15% WP Δ	15% WP Δ	15% WP Δ	30% WP Δ
Dissolvables	--	--	--	--
E-cigarettes	--	--	--	--

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

WP

Wholesale Price

"... the price for which a wholesaler buys other tobacco products, exclusive of any discount, trade allowance, rebate, or other reduction." (MD. CODE ANN. TAX-GEN § 12-101)