

# Michigan



**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	No	--	--	--	--	Not applicable
E-cigarettes	No	--	--	--	--	Not applicable

↓ Rate Decreased   ↑ Rate Increased   ↔ No Change

**Table 2: Summary of OTP Tax Rates, Selected Years, 2005-2014**

Product	2005	2008	2011	2014
Cigarettes	\$2.00/20 §	\$2.00/20 §	\$2.00/20 §	\$2.00/20 §
Cigars	32% WP Δ	32% WP Δ	32% WP Δ	32% WP Δ
Cigarillos	32% WP Δ	32% WP Δ	32% WP Δ	32% WP Δ
Little Cigars	32% WP Δ	32% WP Δ	32% WP Δ	32% WP Δ
Pipe Tobacco	32% WP Δ	32% WP Δ	32% WP Δ	32% WP Δ
Roll-Your-Own Tobacco	32% WP Δ	32% WP Δ	32% WP Δ	32% WP Δ
Dry Snuff	32% WP Δ	32% WP Δ	32% WP Δ	32% WP Δ
Moist Snuff	32% WP Δ	32% WP Δ	32% WP Δ	32% WP Δ
Snus	32% WP Δ	32% WP Δ	32% WP Δ	32% WP Δ
Smokeless Tobacco Generally	32% WP Δ	32% WP Δ	32% WP Δ	32% WP Δ
Dissolvables	--	--	--	--
E-cigarettes	--	--	--	--

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

**WP**

**Wholesale Price**

"... the actual price paid for a tobacco product, including any tax, by a wholesaler or unclassified acquirer to a manufacturer, excluding any discounts or reductions." (MICH. COMP. LAWS § 205.422)