

Missouri

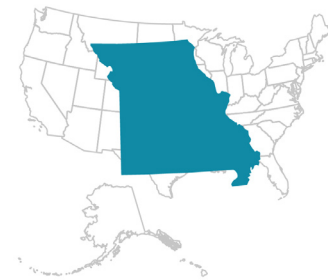


Table 1: Other Tobacco Product Taxation

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 Cigarette and OTP Tax Rates, Selected Years, 2005-2014

Product	2005	2008	2011	2014
Cigarettes	\$0.17/20 §	\$0.17/20 §	\$0.17/20 §	\$0.17/20 §
Cigars	10% MIP Δ	10% MIP Δ	10% MIP Δ	10% MIP Δ
Cigarillos	10% MIP Δ	10% MIP Δ	10% MIP Δ	10% MIP Δ
Little Cigars	10% MIP Δ	10% MIP Δ	10% MIP Δ	10% MIP Δ
Pipe Tobacco	10% MIP Δ	10% MIP Δ	10% MIP Δ	10% MIP Δ
Roll-Your-Own Tobacco	10% MIP Δ	10% MIP Δ	10% MIP Δ	10% MIP Δ
Dry Snuff	10% MIP Δ	10% MIP Δ	10% MIP Δ	10% MIP Δ
Moist Snuff	10% MIP Δ	10% MIP Δ	10% MIP Δ	10% MIP Δ
Snus	10% MIP Δ	10% MIP Δ	10% MIP Δ	10% MIP Δ
Smokeless Tobacco Generally	10% MIP Δ	10% MIP Δ	10% MIP Δ	10% MIP Δ
Dissolvables	--	--	--	--
E-cigarettes	--	--	--	--

Δ Ad Valorem; § Specific; -- Not taxed; MIP=Manufacturer's Invoice Price.

MIP

Manufacturer's Invoice Price

"... the original net invoice price for which a manufacturer sells a tobacco product to a distributor, wholesaler or first seller in the state as shown by the manufacturer's original invoice ..." (MO. REV. STAT. § 149.011)