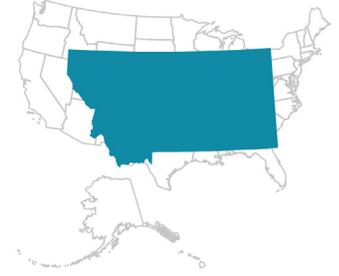


# Montana



**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	Cigarette	Tax Type Changed
Pipe Tobacco	✓	✓		With OTPs	With OTPs	↑
Roll-Your-Own Tobacco	✓	✓		With OTPs	With OTPs	↑
Dry Snuff	✓	✓		With OTPs	With OTPs	↑
Moist Snuff	✓		✓	Stand-alone	Moist Snuff	↑
Snus	✓		✓	Moist Snuff	Moist Snuff	↑
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	\$1.70/20 §	\$1.70/20 §	\$1.70/20 §	\$1.70/20 §
Cigars	25% WP Δ	50% WP Δ	50% WP Δ	50% WP Δ
Cigarillos	25% WP Δ	50% WP Δ	50% WP Δ	50% WP Δ
Little Cigars	25% WP Δ	\$1.70/20 §	\$1.70/20 §	\$1.70/20 §
Pipe Tobacco	25% WP Δ	50% WP Δ	50% WP Δ	50% WP Δ
Roll-Your-Own Tobacco	25% WP Δ	50% WP Δ	50% WP Δ	50% WP Δ
Dry Snuff	25% WP Δ	50% WP Δ	50% WP Δ	50% WP Δ
Moist Snuff	\$0.35/oz §	\$0.85/oz §	\$0.85/oz §	\$0.85/oz §
Snus	\$0.35/oz §	\$0.85/oz §	\$0.85/oz §	\$0.85/oz §
Smokeless Tobacco Generally	25% WP Δ	50% WP Δ	50% WP Δ	50% WP Δ
Dissolvables	25% WP Δ	50% WP Δ	50% WP Δ	50% WP Δ
E-cigarettes	--	--	--	--

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

**WP**

**Wholesale Price**

"... the established price for which a manufacturer sells a tobacco product to a wholesaler or any other person before any discount or reduction." (MONT. CODE ANN. § 16-11-102)