

New Hampshire



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	↑
Pipe Tobacco	✓	✓		With OTPs	With OTPs	↑
Roll-Your-Own Tobacco	✓		✓	Cigarette	Cigarette	↑
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	✓	✓		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	\$0.52/20 §	\$1.08/20 §	\$1.78/20 §	\$1.78/20 §
Cigars	--	--	65.03% WSP Δ	65.03% WSP Δ
Cigarillos	--	--	65.03% WSP Δ	65.03% WSP Δ
Little Cigars	--	--	\$1.78/20 §	\$1.78/20 §
Pipe Tobacco	--	19% WSP Δ	65.03% WSP Δ	65.03% WSP Δ
Roll-Your-Own Tobacco	--	19% WSP Δ	65.03% WSP Δ	\$0.933/oz §
Dry Snuff	19% WSP Δ	19% WSP Δ	65.03% WSP Δ	65.03% WSP Δ
Moist Snuff	19% WSP Δ	19% WSP Δ	65.03% WSP Δ	65.03% WSP Δ
Snus	19% WSP Δ	19% WSP Δ	65.03% WSP Δ	65.03% WSP Δ
Smokeless Tobacco Generally	19% WSP Δ	19% WSP Δ	65.03% WSP Δ	65.03% WSP Δ
Dissolvables	19% WSP Δ	19% WSP Δ	65.03% WSP Δ	65.03% WSP Δ
E-cigarettes	--	--	--	--

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

WSP

Wholesale Sales Price

"... the established price for which a manufacturer sells tobacco products other than cigarettes to a wholesaler, exclusive of any discount or other reduction." (N.H. REV. STAT. ANN. § 78:1)