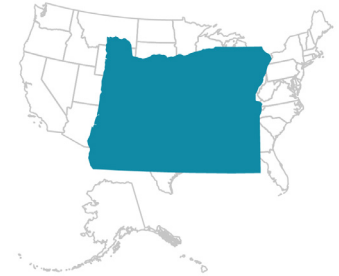


# Oregon



**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	Moist Snuff	Tax Type Changed
Snus	✓		✓	Moist Snuff	Moist Snuff	Tax Type Changed
Smokeless Tobacco Generally	✓	✓		With OTPs	With OTPs	↔
Dissolvables	✓		✓	With OTPs	Moist Snuff	↑
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	\$1.18/20 §	\$1.18/20 §	\$1.18/20 §	\$1.31/20 §
Cigars	65% WSP Δ	65% WSP Δ	65% WSP Δ	65% WSP Δ
Cigarillos	65% WSP Δ	65% WSP Δ	65% WSP Δ	65% WSP Δ
Little Cigars	65% WSP Δ	65% WSP Δ	65% WSP Δ	65% WSP Δ
Pipe Tobacco	65% WSP Δ	65% WSP Δ	65% WSP Δ	65% WSP Δ
Roll-Your-Own Tobacco	65% WSP Δ	65% WSP Δ	65% WSP Δ	65% WSP Δ
Dry Snuff	65% WSP Δ	65% WSP Δ	65% WSP Δ	65% WSP Δ
Moist Snuff	65% WSP Δ	65% WSP Δ	\$1.78/oz §	\$1.78/oz §
Snus	65% WSP Δ	65% WSP Δ	\$1.78/oz §	\$1.78/oz §
Smokeless Tobacco Generally	65% WSP Δ	65% WSP Δ	65% WSP Δ	65% WSP Δ
Dissolvables	--	--	\$1.78/oz §	\$1.78/oz §
E-cigarettes	--	--	--	--

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

## WSP

### Wholesale Sales Price

"... the price paid for untaxed tobacco products to or on behalf of a seller by a purchaser of the untaxed tobacco products." (OR. REV. STAT. §323.500)