

Pennsylvania

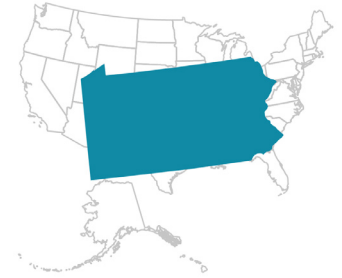


Table 1: Other Tobacco Product Taxation

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	No	--	--	--	--	Not applicable
Cigarillos	No	--	--	--	--	Not applicable
Little Cigars	✓		✓	Cigarette	Cigarette	↑
Pipe Tobacco	No	--	--	--	--	Not applicable
Roll-Your-Own Tobacco	No	--	--	--	--	Not applicable
Dry Snuff	No	--	--	--	--	Not applicable
Moist Snuff	No	--	--	--	--	Not applicable
Snus	No	--	--	--	--	Not applicable
Smokeless Tobacco Generally	No	--	--	--	--	Not applicable
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	\$1.35/20 §	\$1.35/20 §	\$1.60/20 §	\$1.60/20 §
Cigars	--	--	--	--
Cigarillos	--	--	--	--
Little Cigars	--	--	\$1.60/20 §	\$1.60/20 §
Pipe Tobacco	--	--	--	--
Roll-Your-Own Tobacco	--	--	--	--
Dry Snuff	--	--	--	--
Moist Snuff	--	--	--	--
Snus	--	--	--	--
Smokeless Tobacco Generally	--	--	--	--
Dissolvables	--	--	--	--
E-cigarettes	--	--	--	--

§ Specific; -- Not taxed.