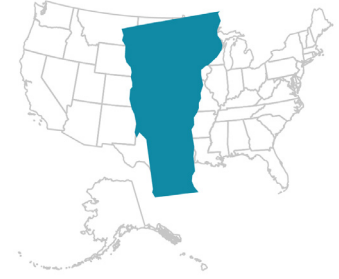# Vermont

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	Stand-alone	Tax Type Changed
Cigarillos	✓	✓		With OTPs	With OTPs	↑
Little Cigars	✓		✓	Stand-alone	Cigarette	Tax Type Changed
Pipe Tobacco	✓	✓		With OTPs	With OTPs	↑
Roll-Your-Own Tobacco	✓		✓	Stand-alone	Cigarette	Tax Type Changed
Dry Snuff	✓		✓	Stand-alone	Stand-alone	Tax Type Changed
Moist Snuff	✓		✓	Stand-alone	Stand-alone	Tax Type Changed
Snus	✓		✓	With OTPs	Stand-alone	Tax Type Changed
Smokeless Tobacco Generally	✓	✓		With OTPs	With OTPs	↑
Dissolvables	✓		✓	With OTPs	Stand-alone	↑
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	$1.19/20 §	$1.79/20 §	$2.24/20 §	$2.62/20 §
Cigars	41% WP Δ	41% WP Δ	$2.00 ea §	$2.00 ea §
Cigarillos	41% WP Δ	41% WP Δ	92% WP Δ	92% WP Δ
Little Cigars	41% WP Δ	$1.79/20 §	$2.24/20 §	$2.62/20 §
Pipe Tobacco	41% WP Δ	41% WP Δ	92% WP Δ	92% WP Δ
Roll-Your-Own Tobacco	41% WP Δ	$0.994/oz §	$3.446/oz §	$4.031/oz §
Dry Snuff	41% WP Δ	$1.49/oz §	$1.87/oz §	$1.87/oz §
Moist Snuff	41% WP Δ	$1.49/oz §	$1.87/oz §	$1.87/oz §
Snus	41% WP Δ	$1.49/oz §	$1.87/oz §	$1.87/oz §
Smokeless Tobacco Generally	41% WP Δ	41% WP Δ	92% WP Δ	92% WP Δ
Dissolvables	--	--	$1.87/oz §	$1.87/oz §
E-cigarettes	--	--	--	--

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

WP — **Wholesale Price**

"... the price at which a licensed wholesale dealer sells or furnishes cigarettes, little cigars, roll-your-own tobacco, snuff, new smokeless tobacco, or other tobacco products to any retail dealer." (VT. STAT. ANN. tit. 32, § 7702)