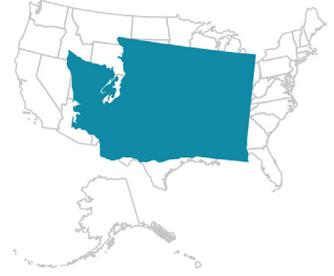


# Washington



**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	✓		✓	Stand-alone	Cigarette	Tax Type Changed
Pipe Tobacco	✓	✓		With OTPs	With OTPs	↓
Roll-Your-Own Tobacco	✓		✓	Cigarette	Cigarette	Tax Type Changed
Dry Snuff	✓	✓		With OTPs	With OTPs	↓
Moist Snuff	✓		✓	With OTPs	Moist Snuff	Tax Type Changed
Snus	✓		✓	With OTPs	Moist Snuff	Tax Type Changed
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	\$1.425/20 §	\$2.025/20 §	\$3.025/20 §	\$3.025/20 §
Cigars	129.42% TSP Δ	75% TSP Δ	95% TSP Δ	95% TSP Δ
Cigarillos	129.42% TSP Δ	75% TSP Δ	95% TSP Δ	95% TSP Δ
Little Cigars	129.42% TSP Δ	75% TSP Δ	\$3.025/20§	\$3.025/20 §
Pipe Tobacco	129.42% TSP Δ	75% TSP Δ	95% TSP Δ	95% TSP Δ
Roll-Your-Own Tobacco	129.42% TSP Δ	75% TSP Δ	95% TSP Δ	\$1.68/oz §
Dry Snuff	129.42% TSP Δ	75% TSP Δ	95% TSP Δ	95% TSP Δ
Moist Snuff	129.42% TSP Δ	75% TSP Δ	\$2.526 ea §	«\$2.526 ea §
Snus	129.42% TSP Δ	75% TSP Δ	\$2.105/oz §	\$2.105/oz §
Smokeless Tobacco Generally	129.42% TSP Δ	75% TSP Δ	95% TSP Δ	95% TSP Δ
Dissolvables	--	--	95% TSP Δ	95% TSP Δ
E-cigarettes	--	--	--	--

Δ Ad Valorem; § Specific; -- Not taxed; TSP=Taxable Sales Price; ea=each; oz=ounce. «On each single unit consumer-sized can or package whose net weight is one and two-tenths ounces or less, a rate per single unit that is equal to the greater of 2.526 dollars or eighty-three and one-half percent of the cigarette tax under chapter 82.24 RCW multiplied by twenty...» (Wash. Rev. Code § 82.26.020 (LexisNexis 2014)).

TSP	Taxable Sales Price
	"... the actual price for which the taxpayer purchased the tobacco products" (WASH. REV. CODE ANN. § 82.26.010)