

West Virginia



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	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	\$0.55/20 §	\$0.55/20 §	\$0.55/20 §	\$0.55/20 §
Cigars	7% WP Δ	7% WP Δ	7% WP Δ	7% WP Δ
Cigarillos	7% WP Δ	7% WP Δ	7% WP Δ	7% WP Δ
Little Cigars	7% WP Δ	7% WP Δ	7% WP Δ	7% WP Δ
Pipe Tobacco	7% WP Δ	7% WP Δ	7% WP Δ	7% WP Δ
Roll-Your-Own Tobacco	7% WP Δ	7% WP Δ	7% WP Δ	7% WP Δ
Dry Snuff	7% WP Δ	7% WP Δ	7% WP Δ	7% WP Δ
Moist Snuff	7% WP Δ	7% WP Δ	7% WP Δ	7% WP Δ
Snus	7% WP Δ	7% WP Δ	7% WP Δ	7% WP Δ
Smokeless Tobacco Generally	7% WP Δ	7% WP Δ	7% WP Δ	7% WP Δ
Dissolvables	7% WP Δ	7% WP Δ	7% WP Δ	7% WP Δ
E-cigarettes	--	--	--	--

Δ Ad Valorem; § Specific; -- Not taxed; WP=Wholesale Price.

WP

Wholesale Price

"... the gross invoice price, including all federal excise taxes, at which the manufacturer of the tobacco product sells the tobacco product to unaffiliated distributors, excluding all trade discounts and other reductions in the manufacturer's price." (W. VA. CODE § 11-17-2)