
WISCONSIN'S GENERAL FUND EXCISE TAXES

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A. INTRODUCTION

Wisconsin imposes excise taxes on cigarettes, tobacco products, liquor, wine, and beer. The taxes imposed on cigarettes and tobacco products are imposed on distributors. Taxes on liquor, wine, and beer are occupational taxes imposed on the seller for the privilege of engaging in a particular business. Under either approach, these taxes are generally passed on to consumers through higher prices and are commonly referred to as excise taxes.

Revenues from these five excise taxes are deposited in the state's general fund. The state collects additional excise taxes that are deposited in segregated funds, notably the motor vehicle fuel and alternate fuel taxes that are deposited in the transportation fund. Only general fund excise taxes will be discussed in this paper.

**TABLE 1
WISCONSIN GENERAL FUND EXCISE TAXES**

Tax Type	Current Law Tax Rates (1)	FY10 Excise Tax Revenues	
		(\$ millions)	%
Cigarettes	\$2.52 Per 20-Pack	644.3	85.00%
Tobacco Products (2)	71% of manufacturer's established list price to distributors	10.5	1.38%
Moist Snuff (2)	100% of manufacturer's established list price to distributors	34.1	4.50%
Cigars (2)	Lesser of 71% of manufacturer's established list price to distributors or \$0.50 per cigar	15.3	2.02%
Beer	\$2.00 per 31-gallon barrel (\$0.65/gallon)	9.6	1.27%
Distilled Spirits	\$0.8586 per liter (\$3.25/gallon)	41.0	5.41%
Wine and Apple Cider		3.2	0.42%
- up to 14% alcohol	\$0.06605 per liter (\$0.25/gallon)		
- 14% to 21% alcohol	\$0.1189 per liter (\$0.45/gallon)		
- over 21% alcohol	\$0.8586 per liter (\$3.25/gallon)		
Total General Fund Excise Tax Revenues		\$757.9	100.00%

(1) Cigarette and tobacco products tax rates were increased on September 1, 2009.

(2) Tobacco product, moist snuff and cigar tax collection amounts from an internal DOR report.

In FY10, excise taxes generated \$757.9 million or 6.25% of the entire \$12.131 billion of general purpose revenue (GPR) taxes collected for the fiscal year (Tables 1 and 2). The cigarette tax, totaling \$644.3 million, provided 85.0% of general fund excise tax collections (see Chart 1). Liquor and wine taxes contributed \$44.2 million; tobacco products taxes (including moist snuff and cigars) raised \$59.9 million; and the beer tax raised \$9.6 million in FY10.

In FY10, excise taxes were the 4th largest source of tax revenue for the state's general fund. Excise tax collections were exceeded by individual income, sales, and corporate income taxes.

Wisconsin collected one other general fund excise tax during its history, a tax on oleomargarine, which was in place from 1931 through 1973.

CHART 1

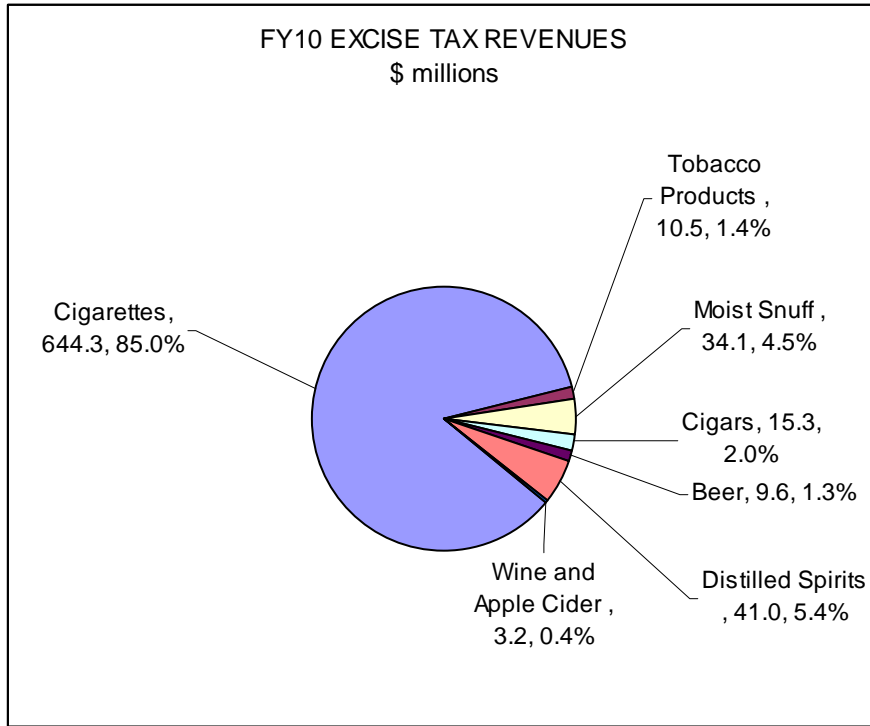


Table 2, below, shows excise tax collections for cigarettes, tobacco products, distilled spirits, wine and apple cider, and beer for the last ten year period, and the cumulative percent change between FY00 and FY10.

TABLE 2
EXCISE TAX COLLECTIONS AND PERCENT CHANGE FY00 - FY10
 (\$ Million)

	Cigarettes	Tobacco Products	Distilled Spirits	Wine and Apple Cider	Beer	Total Excise Tax	Total Excise Tax as % GPR
FY00	247.6	10.3	32.3	2.2	9.4	301.9	2.76%
FY01	243.5	11.4	33.1	2.4	9.4	299.8	2.98%
FY02	288.8	13.9	33.4	2.5	9.6	348.3	3.48%
FY03	293.7	15.5	33.4	2.7	9.5	354.8	3.48%
FY04	291.3	16.1	35.7	3.4	9.6	356.1	3.32%
FY05	294.3	15.8	36.7	2.9	9.8	359.4	3.15%
FY06	301.5	16.4	38.3	2.7	9.8	368.7	3.06%
FY07	296.1	17.5	39.2	3.5	9.5	365.8	2.90%
FY08	455.7	29.7	42.2	3.0	9.6	540.3	4.14%
FY09	551.3	42.2	41.0	3.2	9.9	647.6	5.35%
FY10	644.3	59.9	41.0	3.2	9.6	757.9	6.25%
Cumulative % Change	160.2%	481.4%	26.9%	45.6%	2.2%	151.1%	NA

Source: Collections Report, DOR, various years.

The highest growth in excise tax revenue between FY00 and FY10 was in tobacco products which increased by 481.4% followed by cigarette tax revenues which increased by 160.2%. Tax rate increases during this period, discussed in the following sections, contributed heavily to the growth rates above. Cigarettes, with tax collections of \$644.3 million, continue to be the largest excise tax generator.

As Table 2 shows, between FY00 and FY07, the contribution of excise taxes to total GPR tax collections was generally around 3 percent. Given recent tax rate increases in cigarette and tobacco products, however, the contribution of excise taxes to total general fund revenues increased to 4.14% in FY08, to 5.35% in FY09, and to 6.25% in FY10.

B. CIGARETTE TAX

The cigarette tax is currently imposed at \$2.52 per pack (as of September 1, 2009). The tax has been increased sharply in recent years.

The cigarette tax was first imposed in 1939, as an emergency tax, at a rate of \$0.02 per pack. The tax increased to \$0.03 per pack in 1949 and was made permanent that year. As Table 3 shows, the tax rate was increased periodically until it reached \$0.16 per pack in 1971. It then remained unchanged for almost another ten years, when it was increased to \$0.20 on August 1, 1981. There were, subsequently, two more increases in the 1980s and three in the 1990s. The tax was then set at \$0.77 for over six years (beginning in 2001).

2007 Wisconsin Act 20 increased the cigarette tax by \$1.00 per pack, from \$0.77 to \$1.77, effective January 1, 2008 and 2009 Wisconsin Act 28 provided for another increase of 75 cents per pack, from \$1.77 to \$2.52, effective September 1, 2009.

**TABLE 3
CIGARETTE TAX RATES**

Effective Date Of Tax Rate	Rate Per Pack (Cents)
September 15, 1939	2
July 20, 1949	3
July 1, 1955	4
July 1, 1957	5
September 1, 1961	6
August 15, 1963	8
August 1, 1965	10
September 1, 1969	14
November 5, 1971	16
August 1, 1981	20
May 1, 1982	25
September 1, 1987	30
May 1, 1992	38
September 1, 1995	44
November 1, 1997	59
October 10, 2001	77
January 1, 2008	177
September 1, 2009	252

Wisconsin's cigarette tax is technically imposed on a per cigarette basis – currently at 126 mills (i.e. 126 tenths of a cent) per cigarette for cigarettes weighing less than 3 pounds per thousand. Given that the typical pack has 20 cigarettes, the current rate per pack is \$2.52 (equal to 12.6 cents per cigarette times 20 cigarettes). A higher rate of 252 mills per cigarette is imposed on cigarettes weighing more than 3 pounds per thousand.

At the federal level, as a funding mechanism for the State Children's Health Insurance Program (SCHIP), the federal excise tax on cigarettes was increased from 39 cents per pack to \$1.01 (\$1.0066) per pack, effective April 1, 2009 (see Table 14, Attachment 1).

The cigarette tax in Wisconsin was an occupational tax until 1983, when it was converted to an excise tax so that it could be imposed on cigarette sales by Native Americans. Although cigarette sales by Native Americans are taxable, the state refunds 70% of the tax back to the tribes for sales made to non-Native Americans and to tribal members that reside off the reservation or trust lands. In addition, the state refunds 100% of the tax back to the tribes for sales made to tribal members that reside on reservation or trust lands.

Cigarette tax collections are designated for the general fund. However, on two occasions, revenues from cigarette tax increases have been earmarked for specific programs. The additional revenue from the 1955 tax increase was used to fund a low-cost housing program for veterans, and the additional revenue from the 1961 tax increase was used to pay for improvements to the state park system.

C. TOBACCO PRODUCTS TAX

Wisconsin's tobacco product tax was significantly modified twice in recent years. Tobacco products tax is imposed on the sale of cigars, chewing tobacco, smoking tobacco, and snuff. The tax was first imposed on October 1, 1981, at the rate of 20%. On December 1, 1999, the tobacco products tax was changed from an occupational tax to an excise tax (1999 Wis. Act 9) and on October 1, 2001, the tax rate was raised to 25%. Effective January 1, 2008, the tobacco products tax on all tobacco, other than moist snuff, was increased from 25% of the manufacturer's list price to 50% of the list price, and then further increased to 71% of manufacturer's established list price by 2009 Wisconsin Act 28 (Table 4). Beginning January 1, 2008, a cap of 50 cents was also established as the maximum tax per cigar.

**TABLE 4
RECENT CHANGES - WISCONSIN CIGARETTE AND TOBACCO TAX RATES**

Tax Type	Prior to January 1, 2008	January 1, 2008 to August 31, 2009	September 1, 2009 and thereafter
Tobacco Products	25% of manufacturer's established list price to distributors	50% of manufacturer's established list price to distributors	71% of manufacturer's established list price to distributors
Moist Snuff	25% of manufacturer's established list price to distributors	\$1.31 per ounce	100% of manufacturer's established list price to distributors
Cigars	25% of manufacturer's established list price to distributors	Lesser of 50% of manufacturer's established list price to distributors or \$0.50 per cigar	Lesser of 71% of manufacturer's established list price to distributors or \$0.50 per cigar

Beginning January 1, 2008, the taxation of moist snuff was converted from a price-based to a weight based tax and the tax was set at \$1.31 per ounce. Beginning September 1, 2009, however, 2009 Wisconsin Act 28 (the 2009-11 budget bill) reversed this treatment, and once again taxed moist snuff on an ad valorem, price-based tax, equal to 100% of manufacturer's established list price to distributors.

At the federal level, as a funding mechanism for the State Children's Health Insurance Program (SCHIP), several changes were made in the taxation of various types of tobacco products. These are listed in Table 14, Attachment 1.

D. TAXES ON DISTILLED LIQUOR AND WINE

Wisconsin imposes an occupational tax on the sale of both distilled spirits [secs. 139.03(2m) and 139.06(1) (a), Wis. Stats.] and wine [sec. 139.03(2n), Wis. Stats.].

Current tax rates are: \$0.06605 per liter (\$0.25 per gallon) for wine containing up to 14% alcohol, \$0.1189 per liter (\$0.45 per gallon) for wine containing 14% to 21% alcohol; and \$0.8586 per liter (\$3.25 per gallon) for distilled spirits and wine containing over 21% alcohol. The tax was converted from rates per gallon to rates per liter in 1985.

The rate history for the wine tax is shown in Table 5. The rate history for the liquor tax is shown in Table 6.

**TABLE 5
WINE TAX RATES**

Fiscal Year of Rate Change	Alcohol Content	Tax Rate \$/gallon
1934	Up to 21%	\$0.25
	Over 21%	1.00
1936	Up to 14%	0.05
	14% to 21%	0.10
	Over 21%	1.00
1948	Up to 14%	0.10
	14% to 21%	0.20
	Over 21 %	2.00
1960	Up to 14%	0.15
	14% to 21%	0.30
	Over 21%	2.00
1964	Up to 14%	0.17
	14% to 21%	0.34
	Over 21%	2.25
1972	Up to 14%	0.19
	14% to 21%	0.39
	Over 21 %	2.60
1982	Up to 14%	0.25
	14% to 21%	0.45
	Over 21%	3.25
1986 (1)	Up to 14%	0.25
	14% to 21%	0.45
	Over 21 %	\$3.25

(1) Up to 14% - \$0.066 per liter, 14% to 21% - \$0.119 per liter and Over 21 % - \$0.859 per liter

Wisconsin established its liquor taxes following the end of Prohibition. Initially these taxes were imposed at the rate of \$0.25 per gallon for wine containing up to 21% alcohol, \$1.00 per gallon for wine containing over 21% alcohol, and \$1.00 per gallon for distilled spirits.

**TABLE 6
DISTILLED SPIRITS TAX RATES**

Fiscal Year of Rate Change	Tax Rate
1934	\$1.00 per gallon
1948	\$2.00 per gallon
1964	\$2.25 per gallon
1972	\$2.60 per gallon
1982	\$3.25 per gallon
1986	\$0.8586 per liter (\$3.25 per gallon)

Liquor distributors remit the tax on a monthly basis, and the tax is based upon the distributor's tax liability for the previous month. In addition to the liquor tax, distributors pay DOR an administrative fee of \$0.11 per gallon on liquor containing 0.5% or more alcohol by volume.

E. TAX ON FERMENTED MALT BEVERAGES

Wisconsin imposes an occupational tax on the sale of fermented malt beverages (beer) at the rate of \$2.00 per 31-gallon barrel [sec. 139.02(1), Wis. Stats.]. The tax was first imposed in 1933, at the end of Prohibition, at the rate of \$1.00 per barrel. It was intended to be temporary, but was made permanent in 1943. The only increase in the tax rate occurred on November 1, 1969 (by Chapter 185, Laws of 1969), when it was raised to its current rate of \$2.00 per 31-gallon barrel (equivalent to about \$0.06 per gallon).

F. COMPARISONS WITH OTHER STATES

1. Cigarette Taxes

All 50 states and the District of Columbia impose cigarette taxes. In addition, eight states – Alabama, Alaska, Illinois, Missouri, New York, Ohio, Tennessee and Virginia – permit at least one county or city to levy cigarette taxes.

Table 7 presents the tax rates for a pack of 20 cigarettes as of August 3, 2010. State tax rates range from a high of \$4.35 in New York to a low of \$0.30 per pack in Virginia.

TABLE 7
STATE EXCISE TAX RATES ON CIGARETTES

(as of August 3, 2010)

State	Cigarette Tax Per Pack	National Rank (1 = high)	State	Cigarette Tax Per Pack	National Rank (1 = high)
Alabama	\$0.425	47	Nebraska	\$0.64	38
Alaska	\$2.00	11	Nevada	\$0.80	35
Arizona	\$2.00	12	New Hampshire	\$1.78	16
Arkansas	\$1.15	29	New Jersey	\$2.70	6
California	\$0.87	33	New Mexico	\$1.66	19
Colorado	\$0.84	34	New York	\$4.35	1
Connecticut	\$3.00	4	North Carolina	\$0.45	45
Delaware	\$1.60	20	North Dakota	\$0.44	46
Florida	\$1.339	26	Ohio	\$1.25	27
Georgia	\$0.37	48	Oklahoma	\$1.03	30
Hawaii	\$3.00	5	Oregon	\$1.18	28
Idaho	\$0.57	42	Pennsylvania	\$1.60	21
Illinois	\$0.98	32	Rhode Island	\$3.46	2
Indiana	\$0.995	31	South Carolina	\$0.57	43
Iowa	\$1.36	25	South Dakota	\$1.53	23
Kansas	\$0.79	36	Tennessee	\$0.62	39
Kentucky	\$0.60	40	Texas	\$1.41	24
Louisiana	\$0.36	49	Utah	\$1.70	18
Maine	\$2.00	13	Vermont	\$2.24	10
Maryland	\$2.00	14	Virginia	\$0.30	50
Massachusetts	\$2.51	8	Washington	\$3.025	3
Michigan	\$2.00	15	Washington, DC	\$2.50	9
Minnesota	\$1.576	22	West Virginia	\$0.55	44
Mississippi	\$0.68	37	Wisconsin	\$2.52	7
Missouri	\$0.17	51	Wyoming	\$0.60	41
Montana	\$1.70	17			
			All State Avg/Total	\$1.45	

Source: Campaign for Tobacco-Free Kids, August 3, 2010, www.tobaccofreekids.org

As of August 3, 2010, Wisconsin's \$2.52 rate was the 7th highest among the 50 states. On that date, Wisconsin's rate was higher than those in Michigan (\$2.00), Iowa (\$1.36), Minnesota (\$1.576), and Illinois (\$0.98).

In addition to state level taxes on cigarettes, more than 460 local jurisdictions levy their own cigarette taxes¹. The highest combined state and local cigarette tax rate of \$5.85 per pack is in New York City (comprised of New York City's tax (\$1.50 per pack) and New York State's tax (\$4.35)), followed by \$3.66 per pack in Chicago (comprised of Chicago's tax (\$0.68) plus Cook County's tax (\$2.00) plus the Illinois state tax (\$0.98)). Hence, the tax rate in Chicago is higher than the Wisconsin cigarette tax rate.

¹ Campaign for Tobacco-Free Kids, Top Combined State-Local Cigarette Tax Rates, July 1, 2010

Since 2008, at least sixteen states and Washington, D.C enacted single or multiple increases in cigarette tax rates (Table 8). The highest increase of \$1.50 per pack was enacted by Washington, D.C (effective October 1, 2009). Increases of \$1.00 per pack or more were adopted in seven states since 2008, including Wisconsin.

**TABLE 8
CIGARETTE TAX INCREASES 2008 - 2010**

	Effective Date	Increase Per Pack	Resulting Rate/ Pack of 20
Hawaii	7/1/2011	\$0.20	\$3.000
Hawaii	7/1/2010	\$0.20	\$2.800
Washington	5/1/2010	\$1.00	\$3.025
Pennsylvania	11/1/2009	\$0.25	\$1.600
District of Columbia	10/1/2009	\$1.50	\$2.500
North Carolina	9/1/2009	\$0.10	\$0.450
Delaware	7/1/2009	\$0.45	\$1.600
Hawaii	7/1/2009	\$0.60	\$2.600
Kentucky	7/1/2009	\$0.30	\$0.600
New Hampshire	7/1/2009	\$0.70	\$1.780
New Jersey	7/1/2009	\$0.13	\$2.700
Vermont	7/1/2009	\$0.45	\$2.240
Wisconsin	7/1/2009	\$0.75	\$2.520
Mississippi	5/15/2009	\$0.50	\$0.680
Rhode Island	4/10/2009	\$1.00	\$3.460
Arkansas	3/1/2009	\$0.56	\$1.150
Hawaii	9/30/2008	\$0.20	\$2.000
Massachusetts	7/1/2008	\$1.00	\$2.510
New York State	6/3/2008	\$1.25	\$2.750
Maryland	1/1/2008	\$1.00	\$2.000
Wisconsin	1/1/2008	\$1.00	\$1.770

Source: Compiled from FTA and Campaign for Tobacco-Free Kids, August 3, 2010

According to a recent publication², the average price for a pack of cigarettes nationwide, as of 2009, was roughly \$5.51 (including statewide excise and sales taxes but not local cigarette or sales taxes, except for NYC), with considerable state-to-state variation because of differing state tax rates and differing pricing and discounting practices by manufacturers, wholesalers, and retailers.

Additional cigarette data is shown in Table 13 in Attachment 1, at the end of this report. Table 13 shows cigarette tax rates, national rankings, date of the last tax increase, annual pack sales, and cigarette tax revenues for FY 2009 for each state.

² Campaign for Tobacco-Free Kids, State Cigarette Tax Rates and Rank, Date of Last Increase, Annual Pack Sales and Revenues, and Related Data, August 3, 2010

2. Tobacco Products Taxes

Table 9 summarizes non-cigarette tobacco products taxes in the states imposing a tax on tobacco products as of August 18, 2010. Unlike the cigarette tax, which is standardized on a per pack basis, the taxation of other tobacco products, which includes snuff, chewing tobacco, smoking tobacco, and cigars, is diversified and varies both between and within states depending on the type of tobacco product considered. Every state except Pennsylvania generally taxes non-cigarette tobacco products. A number of states tax some tobacco products as a percentage of price and other products by unit or volume.

Eleven states, including Wisconsin (once again after September 1, 2009), base the snuff tax on the price charged by the manufacturer. Nineteen states, however, base the tax on the wholesale price (Table 9). Wisconsin's moist snuff tax of 100% of manufacturing price is the highest while South Carolina's 5.0% tax rate is the lowest. Tax rates based on wholesale price range from 7.0% in West Virginia to 90.0% in Massachusetts.

Thirteen states, including Wisconsin, base chewing and smoking tobacco taxes on manufacturer's price. Vermont charges the highest rate of 92.0% and South Carolina charges the lowest tax rate of 5.0%. Twenty nine states base chewing and smoking tobacco tax on wholesale price. The highest tax rate of 90.0% of wholesale price is in Massachusetts (for chewing tobacco) while the lowest rate of 6.6%, is in Tennessee.

Florida does not tax cigars, but does tax all other tobacco products. Twelve states, including Wisconsin, tax cigars based on the price charged by manufacturers and 31 states base the tax on wholesale prices. The highest tax rate based on the price charged by the manufacturer is 92.0%, in Vermont, and the lowest such tax is 5.0%, in South Carolina. The highest tax rate based on wholesale prices is 75.0% in Alaska, and the lowest, 6.6% of wholesale price, is in Tennessee.

TABLE 9
STATE EXCISE TAX RATES FOR NON-CIGARETTE TOBACCO PRODUCTS
(As of August 18, 2010)

State	Snuff Tax ¹	Chewing & Smoking Tobacco Tax	Cigar Tax	Date Tax Last Changed
Alabama	1.0-12.0¢/oz.	Chewing: 1.5¢/oz.; Smoking: 4-6¢/oz.	4.0-40.5¢/10 cigars	5/18/2004
Alaska	75% wholesale price	75% wholesale price	75% wholesale price	10/1/1997
Arizona	22.25¢/oz.	22.25¢/oz.	20.25-218¢/10 cigars	12/8/2006
Arkansas	68% mfr. price	68% mfr. price	68% mfr. price	3/1/2009
California	33.02% wholesale price	33.02% wholesale price	33.02% wholesale price	7/1/2010
Colorado	40% mfr. price	40% mfr. price	40% mfr. price	1/1/2005
Connecticut	55¢/oz.	27.5% wholesale price	27.5% wholesale price	10/1/2009
Delaware	54¢/oz.	15% wholesale price	15% wholesale price	6/30/2007
DC	30¢/oz.	12% retail price, not pipe tobacco	12% retail price (not on \$2+ cigars)	10/1/2009
Florida	85% wholesale price	85% wholesale price	None	7/1/2009
Georgia	10% wholesale price	10% wholesale price	2.5¢/10 cigars; 23% wholesale price	7/1/2003

TABLE 9 (continued)
STATE EXCISE TAX RATES FOR NON-CIGARETTE TOBACCO PRODUCTS
(As of August 18, 2010)

State	Snuff Tax ¹	Chewing & Smoking Tobacco Tax	Cigar Tax	Date Tax Last Changed
Hawaii	70% wholesale price	70% wholesale price	50% wholesale price	9/30/2009
Idaho	40% wholesale price	40% wholesale price	40% wholesale price	7/1/1994
Illinois	18% wholesale price	18% wholesale price	18% wholesale price	7/16/1996
Indiana	24% wholesale price	24% wholesale price	24% wholesale price	7/1/2007
Iowa	119¢/oz.	50% wholesale price	50% wholesale price, 50¢ cap	3/15/2007
Kansas	10% mfr. price	10% mfr. price	10% mfr. price	7/1/1972
Kentucky	19¢/unit ²	15% wholesale price	15% wholesale price	4/1/2009
Louisiana	20% mfr. price	Chewing: 20% mfr. price; Smoking: 33%	8%-20% mfr. price	7/1/2000
Maine	202¢/oz. (with min. tax)	Chewing: 202¢/oz.; Smoking: 20%	20% wholesale price	7/1/2009
Maryland	15% wholesale price	15% wholesale price	15% wholesale price	7/1/2000
Massachusetts	90% wholesale price	Chewing: 90% w/s price; Smoking: 30%	30% wholesale price	7/25/2002
Michigan	32% wholesale price	32% wholesale price	32% wholesale price	7/1/2004
Minnesota	70% wholesale price	70% wholesale price	70% wholesale price	8/1/2005
Mississippi	15% mfr. price	15% mfr. price	15% mfr. price	6/1/2005
Missouri	10% mfr. price	10% mfr. price	10% mfr. price	10/1/1993
Montana	85¢/oz.	50% wholesale price	50% wholesale price	1/1/2005
Nebraska	44¢/oz.	20% wholesale price	20% wholesale price	10/1/2009
Nevada	30% wholesale price	30% wholesale price	30% wholesale price	
New Hampshire	65.03% wholesale price	65.03% wholesale price	65.03% wholesale price (not premium)	6/10/2010
New Jersey	75¢/oz.	30% wholesale price	30% wholesale price	7/15/2006
New Mexico	25% mfr. price	25% mfr. price	25% mfr. price	
New York	200¢/oz. (with min. tax)	75% wholesale price	75% wholesale price	8/1/2010
North Carolina	12.8% wholesale price	12.8% wholesale price	12.8% wholesale price	9/1/2009
North Dakota	60¢/oz.	Chewing: 16¢/oz; Smoking: 28% w/s price	28% wholesale price	7/1/2001
Ohio	17% wholesale price	17% wholesale price	17% wholesale price	2/1/1993
Oklahoma	60% mfr. price	Chewing: 60% mfr. price; Smoking: 80%	3.6-120¢/10 cigars	1/1/2005
Oregon	178¢/oz. (with min. tax)	65% wholesale price	65% wholesale price, 50¢ cap	1/1/2010
Pennsylvania	None	None	Little cigars taxed as cigarettes	11/1/2009
Rhode Island	100¢/oz.	80% wholesale price	80% wholesale price, 50¢ cap	4/10/2009
South Carolina	5% mfr. price	5% mfr. price	5% mfr. price	
South Dakota	35% wholesale price	35% wholesale price	35% wholesale price	1/1/2007
Tennessee	6.6% wholesale price	6.6% wholesale price	6.6% wholesale price	7/15/2002

TABLE 9 (continued)
STATE EXCISE TAX RATES FOR NON-CIGARETTE TOBACCO PRODUCTS
(As of August 18, 2010)

State	Snuff Tax ¹	Chewing & Smoking Tobacco Tax	Cigar Tax	Date Tax Last Changed
Texas	110¢/oz. (with min. tax)	110¢/oz. (with min. tax)	1-15¢/10 cigars	9/1/2009
Utah	183¢/oz.	86% mfr. price	86% mfr. price	7/1/2010
Vermont	187¢/oz. or 224¢/pack. if less than 1.2oz.	92% mfr. price	92% mfr. price for <\$1.08 price; \$2 per cigar for >\$1 .08 to <\$10; \$4 per cigar for ≥ \$10	7/1/2010
Virginia	10% mfr. price	10% mfr. price	10% mfr. price	3/1/2005
Washington	252.6¢/oz. (on 10/1/10)	95% taxable sales price	95% taxable sales price, 75¢ cap	5/1/2010
West Virginia	7% wholesale price	7% wholesale price	7% wholesale price	7/1/2003
Wisconsin	100% mfr. price	71% mfr. price	71% mfr. price, 50¢ cap	9/1/2009
Wyoming	60¢/oz.	20% wholesale price	20% wholesale price	7/1/2009
US Government	9.4¢/oz.	Chewing: 3.1¢/oz.; Pipe: 17.7¢/oz.; RYO: \$1.55/oz.	Small cigars: \$1.01/20-pack Large cigars: 52.75% wholesale price, 40.26¢ cap	4/1/2009

1 Each state defines "snuff" differently, but it is usually defined as any powdered, finely cut, or ground tobacco that is not intended to be smoked.

2 Dry snuff only. A unit is defined as a container less than 1.5oz. Moist snuff is taxed at the same rate as chewing tobacco.

Source: Campaign for Tobacco-Free Kids, August 18, 2010.

3. Liquor and Wine Taxes

Thirty two states and the District of Columbia are classified as license states, where a licensed entity may sell liquor and impose excise taxes on liquor sales. The 18 remaining states are liquor monopoly states where the government maintains complete or partial control over the sale of liquor and generates revenue through taxes, fees, and profits from sales (Alabama, Idaho, Iowa, Maine, Michigan, Mississippi, Montana, New Hampshire, North Carolina, Ohio, Oregon, Pennsylvania, Utah, Vermont, Virginia, Washington, West Virginia, and Wyoming. In addition, Montgomery County in Maryland is a monopoly county.)

Table 10 shows liquor excise taxes as of January 1, 2010, for the license tax states and the District of Columbia. Tax rates ranged from \$9.53 per gallon in Florida on liquor with an alcohol content exceeding 55.78% to \$0.25 per gallon in Kentucky on liquor containing less than 6% alcohol. Both Minnesota (at \$5.03 per gallon) and Illinois (at \$8.55 per gallon) had tax rates higher than Wisconsin's \$3.25 per gallon. Iowa and Michigan are monopoly states.

Forty-six states and the District of Columbia impose an excise tax on the sale of wine. Four states - New Hampshire, Pennsylvania, Utah and Wyoming - have state wine monopolies. Table 11 shows the wine rates as of January 1, 2010. Ignoring special rates on sparkling wine and on wine with high or low alcohol content, Alaska had the highest tax rate (\$2.50 per gallon)

and Louisiana the lowest (\$0.11 per gallon). Only Louisiana (\$0.11), Texas (\$0.20) and California (\$0.20) had rates wine tax rates lower than Wisconsin's \$0.25 per gallon rate. Wisconsin's neighbors all had higher wine rates - \$1.75 per gallon in Iowa, \$1.39 in Illinois, \$0.51 in Michigan and \$0.30 in Minnesota.

4. Beer

All states impose a beer tax and Table 12 shows rates in effect on January 1, 2010. Wyoming had the lowest tax, \$0.02 per gallon, while Hawaii had the highest rate, \$0.93 per gallon. Missouri, at \$0.06 per gallon and Wisconsin at 0.065 had the next lowest tax rates after Wyoming. Rates in neighboring states were \$0.185 per gallon in Illinois, \$0.19 in Iowa, \$0.20 in Michigan and \$0.15 in Minnesota.

TABLE 10
STATE TAX RATES ON DISTILLED SPIRITS
(January 1, 2010)

STATE	EXCISE TAX RATES (\$ per gallon)	SALES TAXES APPLIED	OTHER TAXES
Alabama	see footnote (1)	Yes	
Alaska	\$12.80	n.a.	under 21% - \$2.50/gallon
Arizona	3.00	Yes	
Arkansas		Yes	under 5% - \$0.50/gallon, under 21% -\$1.00/gallon; \$0.20/case and 3% off- 14% on-premise retail taxes
California	3.30	Yes	over 50% - \$6.60/gallon
Colorado	2.28	Yes	
Connecticut	4.50	Yes	under 7% - \$2.05/gallon
Delaware	5.46	n.a.	under 25% - \$3.64/gallon
Florida	6.50	Yes	under 17.259% - \$2.25/gallon, over 55.780% - \$9.53/gallon 6.67¢/ounce on-premise retail tax \$0.83/gallon local tax
Georgia	3.79	Yes	
Hawaii	5.98	Yes	
Idaho	see footnote (1)	Yes	
Illinois	8.55	Yes	under 20% - \$1.39/gallon; \$2.68/gallon in Chicago and \$2.00/gallon in Cook County
Indiana	2.68	Yes	under 15% - \$0.47/gallon
Iowa	see footnote (1)	Yes	
Kansas	2.50	no	8% off- and 10% on-premise retail tax
Kentucky	1.92	Yes*	under 6% - \$0.25/gallon; \$0.05/case and 11% wholesale tax
Louisiana	2.50	Yes	under 6% - \$0.32/gallon
Maine	see footnote (1)	Yes	
Maryland	1.50	Yes	
Massachusetts	4.05	Yes	under 15% - \$1.10/gallon, over 50% alcohol - \$4.05/proof gallon; 0.57% on private club sales
Michigan	see footnote (1)	Yes	
Minnesota	5.03	--	\$0.01/bottle (except miniatures) and 9% sales tax
Mississippi	see footnote (1)	Yes	

TABLE 10 (continued)
STATE TAX RATES ON DISTILLED SPIRITS
(January 1, 2010)

STATE	EXCISE TAX RATES (\$ per gallon)	SALES TAXES APPLIED	OTHER TAXES
Missouri	\$2.00	Yes	
Montana	see footnote (1)	n.a.	
Nebraska	3.75	Yes	
Nevada	3.60	Yes	under 14% - \$0.70/gallon and under 21% - \$1.30/gallon.
New Hampshire	see footnote (1)	n.a.	
New Jersey	5.50	Yes	
New Mexico	6.06	Yes	
New York	6.44	Yes	under 24% - \$2.54/gallon; \$1.00/gallon New York City
North Carolina	see footnote (1)	Yes*	
North Dakota	2.50	--	7% state sales tax
Ohio	see footnote (1)	Yes	
Oklahoma	5.56	Yes	13.5% on-premise
Oregon	see footnote (1)	n.a.	
Pennsylvania	see footnote (1)	Yes	
Rhode Island	3.75	Yes	
South Carolina	2.72	Yes	\$5.36/case and 9% surtax; additional 5% on-premise tax
South Dakota	3.93	Yes	under 14% - \$0.93/gallon, 2% wholesale tax
Tennessee	4.40	Yes	\$0.15/case and 15% on-premise; under 7% - \$1.10/gallon.
Texas	2.40	Yes	14% on-premise and \$0.05/drink on airline sales
Utah	see footnote (1)	Yes	
Vermont	see footnote (1)	no	10% on-premise sales tax
Virginia	see footnote (1)	Yes	
Washington	see footnote (1)	Yes*	
West Virginia	see footnote (1)	Yes	
Wisconsin	3.25	Yes	
Wyoming	see footnote (1)	Yes	
Dist. of Columbia	1.50	Yes	8% off- and 10% on-premise sales tax
U.S. Median	\$3.75		

Source: Compiled by FTA from various sources.

* Sales tax is applied to on-premise sales only.

(1) In 18 states, the government directly controls the sales of distilled spirits. Revenue in these states is generated from various taxes, fees and net liquor profits.

TABLE 11
STATE TAX RATES ON WINE
(January 1, 2010)

STATE	EXCISE TAX RATES (\$ per gallon)	SALES TAXES APPLIED	OTHER TAXES
Alabama	\$1.70	Yes	over 14% - sold through state store
Alaska	2.50	n.a.	
Arizona	0.84	Yes	
Arkansas	0.75	Yes	under 5% - \$0.25/gallon; \$0.05/case; and 3% off- and 10% on-premise
California	0.20	Yes	sparkling wine - \$0.30/gallon
Colorado	0.28	Yes	
Connecticut	0.60	Yes	over 21% and sparkling wine - \$1.50/gallon
Delaware	0.97	n.a.	
Florida	2.25	Yes	over 17.259% - \$3.00/gallon, sparkling wine \$3.50/gallon 6.67¢/4 ounces on-premise retail tax
Georgia	1.51	Yes	over 14% - \$2.54/gallon; \$0.83/gallon local tax
Hawaii	138.00	Yes	Sparkling wine - \$2.12/gallon and wine coolers - \$0.85/gallon
Idaho	0.45	Yes	
Illinois	1.39	Yes	over 20% - \$8.55/gallon; \$0.36/gallon in Chicago and (\$0.16-\$0.30)/gallon in Cook County
Indiana	0.47	Yes	over 21% - \$2.68/gallon
Iowa	1.75	Yes	under 5% - \$0.19/gallon
Kansas	0.30	no	over 14% - \$0.75/gallon; 8% off- and 10% on-premise
Kentucky	0.50	Yes*	11% wholesale
Louisiana	0.11	Yes	14% to 24% - \$0.23/gallon, over 24% and sparkling wine - \$1.59/gallon
Maine	0.60	Yes	over 15.5% - sold through state stores, sparkling wine - \$1.25/gallon; additional 5% on-premise sales tax
Maryland	0.40	Yes	
Massachusetts	0.55	Yes	sparkling wine - \$0.70/gallon;
Michigan	0.51	Yes	over 16% - \$0.76/gallon
Minnesota	0.30	--	14% to 21% - \$0.95/gallon, under 24% and sparkling wine - \$1.82/gallon; over 24% - \$3.52/gallon;\$0.01/bottle (except miniatures) and 9% sales tax
Mississippi	0.35	Yes	over 14% and sparkling wine - sold through the state
Missouri	0.30	Yes	
Montana	1.06	n.a.	over 16% - sold through state stores; 7% surtax
Nebraska	0.95	Yes	
Nevada	0.70	Yes	14% to 22% - \$1.30/gallon, over 22% - \$3.60/gallon
New Hampshire	see footnote (1)	n.a.	
New Jersey	0.88	Yes	
New Mexico	1.70	Yes	over 14% - \$5.68/gallon
New York	0.30	Yes	
North Carolina	0.79	Yes	over 17% - \$0.91/gallon
North Dakota	0.50	--	over 17% - \$0.60/gallon, Sparkling wine - \$1.00/gallon; 7% state sales tax

TABLE 11 (continued)
STATE TAX RATES ON WINE
(January 1, 2010)

STATE	EXCISE TAX RATES (\$ per gallon)	SALES TAXES APPLIED	OTHER TAXES
Ohio	\$0.30	Yes	over 14% - \$0.98/gallon, vermouth - \$1.08/gallon and sparkling wine - \$1.48/gallon; an additional \$0.2/gallon tax on all wines
Oklahoma	0.72	Yes	over 14% - \$1.40/gallon, sparkling wine - \$2.08/gallon; \$1.00/bottle on-premise and 13.5% on-premise
Oregon	0.67	n.a.	over 14% - \$0.77/gallon
Pennsylvania	see footnote (1)	Yes	
Rhode Island	0.60	Yes	sparkling wine - \$0.75/gallon
South Carolina	0.90	Yes	\$0.18/gallon additional tax
South Dakota	0.93	Yes	14% to 20% - \$1.45/gallon, over 21% and sparkling wine - \$2.07/gallon; 2% wholesale tax
Tennessee	1.21	Yes	\$0.15/case and 15% on-premise
Texas	0.20	Yes	over 14% - \$0.408/gallon and sparkling wine - \$0.516/gallon; 14% on-premise and \$0.05/drink on airline sales
Utah	see footnote (1)	Yes	
Vermont	0.55	Yes	over 16% - sold through state store, 10% on-premise sales tax
Virginia	1.51	Yes	under 4% - \$0.2565/gallon and over 14% - sold through state store
Washington	0.87	Yes	over 14% - \$1.72/gal.
West Virginia	1.00	Yes	5% local tax
Wisconsin	0.25	Yes	over 14% - \$0.45/gallon
Wyoming	see footnote (1)	Yes	
Dist. of Columbia	0.30	Yes	8% off- and 9% on-premise sales tax, over 14% - \$0.40/gallon and Sparkling - \$0.45/gallon.
U.S. Median	\$0.67		

Source: Compiled by FTA from various sources.

* Sales tax is applied to on-premise sales only.

(1) All wine sales are through state stores. Revenue in these states is generated from various taxes, fees and net profits.

TABLE 12
STATE TAX RATES ON BEER
(January 1, 2010)

STATE	TAX RATES (\$ per gallon)	SALES TAXES APPLIED	OTHER TAXES
Alabama	0.53	Yes	\$0.52/gallon local tax
Alaska	1.07	n.a.	
Arizona	0.16	Yes	
Arkansas	0.23	Yes	3% off- 10% on-premise tax
California	0.20	Yes	
Colorado	0.08	Yes	
Connecticut	0.19	Yes	
Delaware	0.16	n.a.	
Florida	0.48	Yes	2.67¢/12 ounces on-premise retail tax
Georgia	0.32	Yes	\$0.53/gallon local tax
Hawaii	0.93	Yes	\$0.54/gallon draft beer
Idaho	0.15	Yes	over 4% - \$0.45/gallon
Illinois	0.235	Yes	\$0.29/gallon in Chicago and \$0.06/gallon in Cook County
Indiana	0.12	Yes	
Iowa	0.19	Yes	
Kansas	0.18	--	over 3.2% - {8% off- and 10% on-premise}, under 3.2% - 4.25% sales tax.
Kentucky	0.08	Yes(1)	11% wholesale tax
Louisiana	0.32	Yes	\$0.048/gallon local tax
Maine	0.35	Yes	additional 5% on-premise tax
Maryland	0.09	Yes	\$0.2333/gallon in Garrett County
Massachusetts	0.11	Yes	0.57% on private club sales
Michigan	0.20	Yes	
Minnesota	0.15	--	under 3.2% - \$0.077/gallon. 9% sales tax
Mississippi	0.4268	Yes	
Missouri	0.06	Yes	
Montana	0.14	n.a.	
Nebraska	0.31	Yes	
Nevada	0.16	Yes	
New Hampshire	0.30	n.a.	
New Jersey	0.12	Yes	
New Mexico	0.41	Yes	
New York	0.14	Yes	\$0.12/gallon in New York City
North Carolina	0.53	Yes	
North Dakota	0.16	--	7% state sales tax, bulk beer \$0.08/gal.
Ohio	0.18	Yes	
Oklahoma	0.40	Yes	under 3.2% - \$0.36/gallon; and 13.5% on-premise
Oregon	0.08	n.a.	
Pennsylvania	0.08	Yes	
Rhode Island	0.10	Yes	\$0.04/case wholesale tax
South Carolina	0.77	Yes	
South Dakota	0.27	Yes	
Tennessee	0.14	Yes	17% wholesale tax

TABLE 12 (continued)
STATE TAX RATES ON BEER
(January 1, 2010)

STATE	TAX RATES (\$ per gallon)	SALES TAXES APPLIED	OTHER TAXES
Texas	0.20	Yes	14% on-premise and \$0.05/drink on airline sales over 3.2% - sold through state store 6% to 8% alcohol - \$0.55; 10% on-premise sales tax
Utah	0.41	Yes	
Vermont	0.265	Yes	
Virginia	0.26	Yes	
Washington	0.261	Yes	
West Virginia	0.18	Yes	
Wisconsin (2)	0.065	Yes	
Wyoming	0.02	Yes	
Dist. of Columbia	0.09	Yes	
U.S. Median	0.19		

SOURCE: Compiled by FTA from various sources.

(1) Kentucky sales tax is applied to on-premise sales only.

(2) Wisconsin's tax is imposed at \$2.00 per barrel (approximately 6.5 cents per gallon or 0.6 cents per 12-ounce can). As of January 1, 2010, Wisconsin's rate is the 3rd lowest as it is higher than Wyoming's 2 cents per gallon and Missouri's \$1.86 per barrel (6.0 cents per gallon).

ATTACHMENT 1

**TABLE 13
STATE CIGARETTE TAX RATES & RANK, DATE OF LAST INCREASE, ANNUAL PACK
SALES AND REVENUES, AND RELATED DATA**

State	Cigarette Tax Per Pack	National Rank (1 = high)	Date of Last State Tax Increase	FY 2009 Cigarette Pack Sales (millions)	FY 2009 Cigarette Tax Revenue (millions)	Retail Price Per Pack With All Taxes*
All State Avg/Total	\$1.45	NA	NA	16.0 billion	\$15.5 billion	\$5.51
Alabama	\$0.425	47th	5/18/2004	352.3	\$136.3	\$4.42
Alaska	\$2.00	11th	7/1/2007	31.4	\$62.5	\$7.01
Arizona	\$2.00	11th	12/8/2006	185.7	\$364.2	\$6.20
Arkansas	\$1.15	29th	3/1/2009	207.3	\$144.6	\$5.22
California	\$0.87	33rd	1/1/1999	1,057.1	\$912.2	\$5.09
Colorado	\$0.84	34th	1/1/2005	227.4	\$189.2	\$4.88
Connecticut	\$3.00	4th	10/1/2009	160.7	\$308.5	\$7.31
Delaware	\$1.60	20th	7/1/2009	107.2	\$123.0	\$4.99
Washington, DC	\$2.50	9th	10/1/2009	19.8	\$32.9	\$6.56
Florida	\$1.339	26th	7/1/2009	1,293.1	\$420.6	\$5.40
Georgia	\$0.37	48th	7/1/2003	569.2	\$204.8	\$4.44
Hawaii	\$3.00	4th	7/1/2010	52.9	\$104.4	\$7.56
Idaho	\$0.57	42nd	6/1/2003	79.8	\$44.0	\$4.53
Illinois	\$0.98	32nd	7/1/2002	582.9	\$562.6	\$5.57
Indiana	\$0.995	31st	7/1/2007	503.2	\$494.7	\$4.82
Iowa	\$1.36	25th	3/15/2007	161.7	\$215.8	\$5.26
Kansas	\$0.79	36th	1/1/2003	137.5	\$107.8	\$4.72
Kentucky	\$0.60	40th	4/1/2009	539.6	\$194.6	\$4.55
Louisiana	\$0.36	49th	7/1/2002	364.5	\$123.8	\$4.40
Maine	\$2.00	11th	9/19/2005	68.8	\$137.6	\$6.08
Maryland	\$2.00	11th	1/1/2008	199.7	\$394.2	\$6.11
Massachusetts	\$2.51	8th	7/1/2008	224.7	\$562.1	\$7.04
Michigan	\$2.00	11th	7/1/2004	505.8	\$996.5	\$6.04
Minnesota	\$1.576	22nd	8/1/2005	254.3	\$380.4	\$5.27
Mississippi	\$0.68	37th	5/15/2009	263.1	\$64.7	\$4.55
Missouri	\$0.17	51st	10/1/1993	574.9	\$94.7	\$3.97
Montana	\$1.70	17th	1/1/2005	48.1	\$79.5	\$5.36
Nebraska	\$0.64	38th	10/1/2002	106.6	\$67.0	\$4.64
Nevada	\$0.80	35th	7/22/2003	139.2	\$110.0	\$4.95
New Hampshire	\$1.78	16th	7/1/2009	153.4	\$190.8	\$5.46
New Jersey	\$2.70	6th	7/1/2009	282.7	\$726.8	\$7.06
New Mexico	\$1.66	19th	7/1/2010	64.8	\$58.7	\$5.79
New York	\$4.35	1st	7/1/2010	482.7	\$1,327.7	\$8.97
North Carolina	\$0.45	45th	9/1/2009	642.1	\$220.0	\$4.55
North Dakota	\$0.44	46th	7/1/1993	46.8	\$20.6	\$4.14
Ohio	\$1.25	27th	7/1/2005	707.3	\$872.3	\$5.30
Oklahoma	\$1.03	30th	1/1/2005	287.6	\$237.5	\$4.86
Oregon	\$1.18	28th	1/1/2004	183.4	\$215.3	\$4.76
Pennsylvania	\$1.60	20th	11/1/2009	737.4	\$984.1	\$5.39
Rhode Island	\$3.46	2nd	4/10/2009	46.9	\$121.2	\$7.63

TABLE 13 (continued)
STATE CIGARETTE TAX RATES & RANK, DATE OF LAST INCREASE, ANNUAL PACK SALES AND REVENUES, AND RELATED DATA

State	Cigarette Tax Per Pack	National Rank (1 = high)	Date of Last State Tax Increase	FY 2009 Cigarette Pack Sales (millions)	FY 2009 Cigarette Tax Revenue (millions)	Retail Price Per Pack With All Taxes*
South Carolina	\$0.57	42nd	7/1/2010	380.8	\$25.4	\$4.49
South Dakota	\$1.53	23rd	1/1/2007	40	\$59.9	\$5.27
Tennessee	\$0.62	39th	7/1/2007	478.7	\$290.4	\$4.72
Texas	\$1.41	24th	1/1/2007	1,029.0	\$1,175.0	\$5.47
Utah	\$1.70	17th	7/1/2010	75.4	\$50.3	\$5.70
Vermont	\$2.24	10th	7/1/2009	30.4	\$60.4	\$6.53
Virginia	\$0.30	50th	7/1/2005	570.4	\$169.4	\$4.44
Washington	\$3.025	3rd	5/1/2010	197.3	\$392.4	\$7.54
West Virginia	\$0.55	44th	5/1/2003	210.1	\$110.9	\$4.49
Wisconsin	\$2.52	7th	7/1/2009	313.7	\$551.3	\$6.72
Wyoming	\$0.60	40th	7/1/2003	40.8	\$23.0	\$4.56
USA/U.S. Gov't	\$1.01	NA	4/1/2009	16.7 billion	\$6.9 billion	\$5.32

* The price per pack includes all federal and statewide excise and sales taxes but not any purely local taxes (except that NY City's \$1.50 per pack tax is factored into the overall NY State price per pack), and is based on data from The Tax Burden on Tobacco, 2009 and monthly reports, reports of state cigarette tax increases, and media reports on tobacco company price changes, USDA Economic Research Service. The starting price per pack data have been slightly adjusted downward because The Tax Burden on Tobacco does not completely account for retailer-based discounts, promotions, and coupons.

Source: Campaign for Tobacco-Free Kids, August 3, 2010 www.tobaccofreekids.org

**TABLE 14
Federal Excise Tax Increase April 1, 2009**

Product	Tax Rate effective March 31, 2009	Tax Rate effective 1-Apr-09	Floor Stocks Tax Rate (difference between the rates)
Small Cigarettes - Class A <i>(Weigh 3 lbs. or less per 1,000)</i>	\$19.50 per 1,000	\$50.33 per 1,000	\$30.83 per 1,000
	equivalent to:	equivalent to:	equivalent to:
	\$3.90 per carton	\$10.066 per carton	\$6.166 per carton \$0.6166 per pack
	\$0.39 per pack	\$1.0066 per pack	
Large Cigarettes - Class B* <i>(Weigh more than 3 lbs. per 1,000)</i>	\$40.95 per 1,000	\$105.69 per 1,000	\$64.74 per 1,000
Small Cigars <i>(Weigh 3 lbs. or less per 1,000)</i>	\$1.828 per 1,000	\$50.33 per 1,000	\$48.502 per 1,000
Large Cigars <i>(Weigh more than 3 lbs. per 1,000)</i>	20.719% of sales price but not to exceed \$48.75 per 1,000	52.75% of sales price but not to exceed \$0.4026 per cigar (or \$402.60 per 1,000)	NOT PART OF FLOOR STOCKS TAX
Chewing Tobacco**	\$0.195 per pound	\$0.5033 per pound	\$0.3083 per pound
Snuff**	\$0.585 per pound	\$1.51 per pound	\$0.925 per pound
Federal Excise Tax Increase	\$1.0969 per pound	\$2.8311 per pound	\$1.7342 per pound
Roll-your-own tobacco**	\$1.0969 per pound	\$24.78 per pound	\$23.6831 per pound
Cigarette papers***	\$0.0122 per 50	\$0.0315 per 50	\$0.0193 per 50
Cigarette tubes***	\$0.0244 per 50	\$0.0630 per 50	\$0.0386 per 50

http://www.ttb.gov/main_pages/schip-summary.html