#### NH State Excise Tax on Large Cigars 48% **Excludes Premium** Rates in effect as of July 1, 2011 Cigars VT Cigars priced less than \$2.17 - 92/%. Cigars priced \$2.17 to WA \$9.99 - \$2.00 ea MT ND MN 95% Cigars priced \$10.00 or *50%* 28% more - \$4.00 ea 70% Cap 65 cents WI OR SD ID MA *65%* 35% Cap 50 WY 32% 30% 40% cents Cap 50 cents IA 75% 20% *50%* RINE IL Cap 50 cts 20% PA 80% OH 18% IN Cap 50 cts NV UT 50% CO 24% KS 30% 86% DÈ 40% MO 10% NJ 15% 10% CA 15% 30% MD 31.73% NC OK TN 6.6% AR 15% 12.8% NM AZ **VARIES** 68% SC 25% **VARIES** MS GA TX 15% AL Ad Valorem LA 23% AK **VARIES VARIES 75%** Varies Unit Tax HI 50%

## Alabama

- >3-1/3 cents each or less \$3.00 per M.
- More than 3-1/3 cts./not more than 5 cts. ea \$6.00 per M.
- More than 5 cts./not more than 8 cts. ea \$9.00 per M.
- ➤ More than 8 cts./not more than 10 cts. ea \$15.00 per M.
- More than 10 cts./not more than 20 cts. ea \$30.00 per M.
- ➤ More than 20 cents each \$40.50 per M.

# $\gt$ 5 cents or less at retail = 21.5 cents tax per 3 cigars

 $\triangleright$  More than 5 cents retail = 21.8 cents tax each

#### Louisiana

<u>Arizona</u>

- ➤ Priced at \$120 per thousand or less 8% of the invoice price
- ➤ Priced at more than \$120 per thousand 20% of the invoice price

### Oklahoma

➤Not exceeding 4 cents per piece: 10 cents tax per piece
➤Exceeding 4 cents per piece: 12 cents tax per piece

 $\triangleright$  Cigars weighing not more than 3 lbs. per M – 1 cent for each 10

Texas

>Cigars weighing more than 3 lbs. per M , sold at factory list price for not more than  $3.3 \rlap/\epsilon$  - \$7.50 per M

No Tax

- ➤ Cigars weighing more than 3 lbs. per M and sold at factory list price for not more than 3.3¢ each containing no substantial amount of non-tobacco Ingredients \$11.00 per M
- >Cigars weighing more than 3 lbs. per M, sold at factory list price for over 3.3¢ each, containing a substantial amount of non-tobacco \$15.00 per M