

Overview of State Smokefree Tobacco Excise Taxes

	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
																snuff)
Vermont	20% of Wholesale Price	20% of Wholesale Price	41% of Wholesale Price	41% of Wholesale Price	41% of Wholesale Price	41% of Wholesale Price	41% of Wholesale Price	41% of Wholesale Price	41% of Wholesale Price	41% of Wholesale Price	41% of Wholesale Price	41% of Wholesale Price	41% of Wholesale Price	41% of Wholesale Price (chewing tobacco) \$1.49 per ounce (snuff)	41% of Wholesale Price (chewing tobacco) \$1.49 per ounce (snuff)	41% of Wholesale Price (chewing tobacco) \$1.49 per ounce (snuff)
Virginia	None	None	None	None	None	None	None	None	None	None	None	None	10% of Wholesale Sales Price as of 3-1-05	10% of Manufacturer's Sales Price	10% of Manufacturer's Sales Price	10% of Manufacturer's Sales Price
Washington	74.9% of Wholesale Sales Price	74.9% of Wholesale Sales Price	74.9% of Wholesale Sales Price	74.9% of Wholesale Sales Price	74.9% of Wholesale Sales Price	74.9% of Wholesale Sales Price	74.9% of Wholesale Sales Price	74.9% of Wholesale Sales Price	74.9% of Wholesale Sales Price	129.42% of Wholesale Sales Price	129.42% of Wholesale Sales Price	129.42% of Wholesale Sales Price	75% of Taxable Sales Price	75% of Taxable Sales Price	75% of Taxable Sales Price	75% of Taxable Sales Price
West Virginia	None	None	None	None	None	None	None	None	None	7% of Wholesale Price	7% of Wholesale Price	7% of Wholesale Price	7% of Wholesale Price	7% of Wholesale Price	7% of Wholesale Price	7% of Wholesale Price
Wisconsin	20% of Manufacturer's List Price	20% of Manufacturer's List Price	20% of Manufacturer's List Price	20% of Manufacturer's List Price	20% of Manufacturer's List Price	20% of Manufacturer's List Price	20% of Manufacturer's List Price	20% of Manufacturer's List Price	25% of Manufacturer's List Price	25% of Manufacturer's List Price	25% of Manufacturer's List Price	25% of Manufacturer's List Price	25% of Manufacturer's List Price	25% of Manufacturer's List Price	25% of Manufacturer's List Price	50% of Manufacturer's List Price (chewing tobacco/dry snuff) \$1.31 per ounce (moist snuff)
Wyoming	None	None	None	None	None	None	20% of Wholesale Purchase Price	20% of Wholesale Purchase Price	20% of Wholesale Purchase Price	20% of Wholesale Purchase Price	20% of Wholesale Purchase Price	20% of Wholesale Purchase Price	20% of Wholesale Purchase Price	20% of Wholesale Purchase Price	20% of Wholesale Purchase Price	20% of Wholesale Purchase Price

¹ This is the minimum taxable rate on a graduated scale.

² The excise tax on tobacco products is based on the wholesale cost of tobacco products at a rate to be determined by the State Board of Equalization.

³ The excise tax on tobacco products other than cigarettes is imposed at a rate proportional to the cigarette tax of 25 cents per pack.

N/A = Not Available