



*Denotes a banded state

**Ballot initiative pending

--As of 4/1/09, the Federal excise tax rate is \$0.09438 per ounce.
 --All ad valorem states base the tax on the manufacturer's price.
 --Hawaii bases the tax on the "wholesale price," defined as "the average price of sales to retailers of like tobacco during the preceding month."

--Philadelphia MST tax rate is \$0.36/oz.
 --Cook County, IL MST tax rate is \$0.60/oz.

As of
 September 3, 2013