



Pack = 20 Cigars
 WP = Wholesale Price
 MP = Manufacturer's Price

*MN effective 7/1/13 equalized cigars weighing less than 3lb/1000 to cig rate. Those weighing more than 3lb/1000 taxed at \$5.66/pack.
 *OH effective 10/1/13 sets ad-valorem rate at 37% in effort to equalize to cig rate
 --Cook County, IL little cigar tax rate is \$0.05/pack.

*LA: Cigars invoiced by manufacturer at \$120 per 1,000 or less will be taxed at 8% of invoiced price; cigars invoiced by manufacturer at over \$120 per 1,000 will be taxed at 20% of invoiced price.

**RI and VT equalized little cigar tax rates at 3lbs per 1,000 prior to 2012. Pending legislation would increase weight requirement.

As of
September 3, 2013