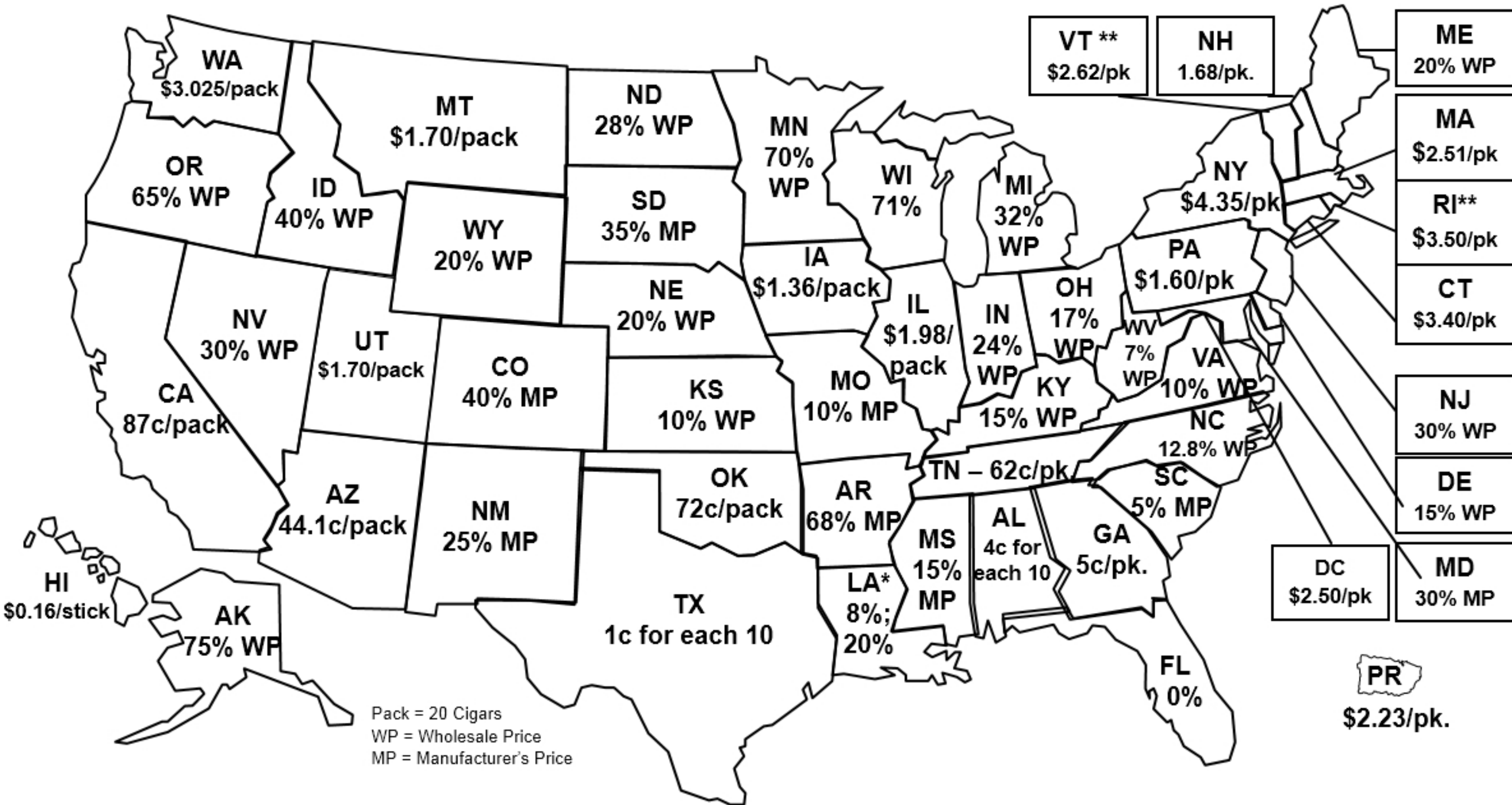


## Little Cigars Tax Rate Equalization (LCE)



\* 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.

--Effective 3/1/12, Cook County, IL increased its little cigar tax rate from 0% to \$0.05/pack.

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

As of  
 Sep. 10, 2012