

Schedule of Taxes on Tobacco Products Other Than Cigarettes (OTP)

Cheroots, Stogies, Cigars, etc.

Retail Price	Tax per M	Tax on Box of 50 Cigars	Tax Per Cigar
3-1/3¢ each or less	\$ 3.00	\$ 0.15	\$ 0.003
Over 3-1/3¢ and not more than 5¢	\$ 6.00	\$ 0.30	\$ 0.006
Over 5¢ and not more than 8¢	\$ 9.00	\$ 0.45	\$ 0.009
Over 8¢ and not more than 10¢	\$15.00	\$ 0.75	\$ 0.015
Over 10¢ and not more than 20¢	\$30.00	\$ 1.50	\$ 0.030
Over 20¢	\$40.50	\$2.025	\$0.0405

Little Cigars

Little cigars not weighing over three pounds per thousand:
 \$0.04 for each ten cigars or fractional part thereof.

Smoking Tobacco

(Includes pipe tobacco, *roll-your-own (R-Y-O) and any other tobacco products classified as smoking tobacco.)

Weight	Tax
1-1/8 ounces or less	4¢
Over 1-1/8 ounces, not exceeding 2 ounces	10¢
Over 2 ounces, not exceeding 3 ounces	16¢
Over 3 ounces, not exceeding 4 ounces	21¢

Six cents additional tax for each ounce or fractional part thereof over 4 ounces.

Chewing Tobacco

	Tax
Each ounce or fractional part thereof	1-1/2¢

Snuff

Weight	Tax
5/8 ounces or less	1¢
Over 5/8 ounces, not exceeding 1-5/8 ounces	2¢
Over 1-5/8 ounces, not exceeding 2-1/2 ounces	4¢
Over 2-1/2 ounces, not exceeding 5 ounces (cans, packages, gullets)	6¢
Over 3 ounces, not exceeding 5 ounces (glass, tumblers, bottles)	7¢
Over 5 ounces, not exceeding 6 ounces	8¢

Twelve cents additional tax for each ounce or fractional part thereof over 6 ounces.

*Roll-your-own (R-Y-O) is any tobacco which, because of its appearance, type, packaging, or labeling is suitable for use and likely to be offered to, or purchased by, consumers as tobacco for making cigarettes.