

Hawaii



Table 1: Other Tobacco Product Taxation

OTP Taxed? No Yes

If yes, which products are taxed as of January 1, 2014?

✓ Yes Blank No -- Not Applicable/Addressed

Product	Taxed?	Type of Tax		How Defined?	How Taxed?	Rate Change Since 2005?
		Ad Valorem	Specific			
Cigars	✓	✓		With OTPs	Stand-alone	↑
Cigarillos	✓	✓		Stand-alone	Stand-alone	↑
Little Cigars	✓		✓	Stand-alone	Cigarette	Tax Type Changed
Pipe Tobacco	✓	✓		With OTPs	With OTPs	↑
Roll-Your-Own Tobacco	✓	✓		With OTPs	With OTPs	↑
Dry Snuff	✓	✓		With OTPs	With OTPs	↑
Moist Snuff	✓	✓		With OTPs	With OTPs	↑
Snus	✓	✓		With OTPs	With OTPs	↑
Smokeless Tobacco Generally	✓	✓		With OTPs	With OTPs	↑
Dissolvables	✓	✓		With OTPs	With OTPs	↑
E-cigarettes	No	--	--	--	--	Not applicable

↓ Rate Decreased ↑ Rate Increased ↔ No Change

Table 2: Summary of Cigarette and OTP Tax Rates, Selected Years, 2005-2014

Product	2005	2008	2011	2014
Cigarettes	\$1.40/20 §	\$1.80/20 §	\$3.00/20 §	\$3.20/20 §
Cigars	40% WP Δ	40% WP Δ	50% WP Δ	50% WP Δ
Cigarillos	40% WP Δ	40% WP Δ	50% WP Δ	50% WP Δ
Little Cigars	40% WP Δ	40% WP Δ	\$3.00/20 §	\$3.20/20 §
Pipe Tobacco	40% WP Δ	40% WP Δ	70% WP Δ	70% WP Δ
Roll-Your-Own Tobacco	40% WP Δ	40% WP Δ	70% WP Δ	70% WP Δ
Dry Snuff	40% WP Δ	40% WP Δ	70% WP Δ	70% WP Δ
Moist Snuff	40% WP Δ	40% WP Δ	70% WP Δ	70% WP Δ
Snus	40% WP Δ	40% WP Δ	70% WP Δ	70% WP Δ
Smokeless Tobacco Generally	40% WP Δ	40% WP Δ	70% WP Δ	70% WP Δ
Dissolvables	40% WP Δ	40% WP Δ	70% WP Δ	70% WP Δ
E-cigarettes	--	--	--	--

Δ Ad Valorem; § Specific; -- Not taxed; WP=Wholesale Price.

WP

Wholesale Price

"An excise tax equal to seventy per cent of the wholesale price of each article or item of tobacco products, other than large cigars..." (HAW. REV. STAT. § 245-3)

*Underlined language indicates the unit of analysis