

# Ohio



**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	With OTPs	↔
Cigarillos	✓	✓		With OTPs	With OTPs	↔
Little Cigars	✓	✓		With OTPs	Stand-alone	↑
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	No	--	--	--	--	Not applicable
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	\$0.55/20 §	\$1.25/20 §	\$1.25/20 §	\$1.25/20 §
Cigars	17% WP Δ	17% WP Δ	17% WP Δ	17% WP Δ
Cigarillos	17% WP Δ	17% WP Δ	17% WP Δ	17% WP Δ
Little Cigars	17% WP Δ	17% WP Δ	17% WP Δ	37% WP Δ
Pipe Tobacco	17% WP Δ	17% WP Δ	17% WP Δ	17% WP Δ
Roll-Your-Own Tobacco	17% WP Δ	17% WP Δ	17% WP Δ	17% WP Δ
Dry Snuff	17% WP Δ	17% WP Δ	17% WP Δ	17% WP Δ
Moist Snuff	17% WP Δ	17% WP Δ	17% WP Δ	17% WP Δ
Snus	17% WP Δ	17% WP Δ	17% WP Δ	17% WP Δ
Smokeless Tobacco Generally	17% WP Δ	17% WP Δ	17% WP Δ	17% WP Δ
Dissolvables	--	--	--	--
E-cigarettes	--	--	--	--

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

**WP**

**Wholesale Price**

"... the invoice price, including all federal excise taxes, at which the manufacturer of the tobacco product sells the tobacco product to unaffiliated distributors, excluding any discounts based on the method of payment of the invoice or on time of payment of the invoice." (OHIO REV. CODE ANN. § 5743.01)