

Wisconsin

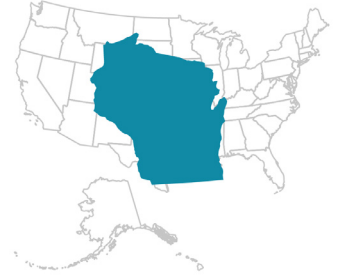


Table 1: Other Tobacco Product Taxation

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	With OTPs	↑
Pipe Tobacco	✓	✓		With OTPs	With OTPs	↑
Roll-Your-Own Tobacco	✓	✓		With OTPs	With OTPs	↑
Dry Snuff	✓	✓		With OTPs	With OTPs	↑
Moist Snuff	✓	✓		With OTPs	Moist Snuff	↑
Snus	✓	✓		With OTPs	Moist Snuff	↑
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	\$0.77/20 §	\$1.77/20 §	\$2.52/20 §	\$2.52/20 §
Cigars	25% MLP Δ	50% MLP Δ	71% MLP Δ	71% MLP Δ
Cigarillos	25% MLP Δ	50% MLP Δ	71% MLP Δ	71% MLP Δ
Little Cigars	25% MLP Δ	50% MLP Δ	71% MLP Δ	71% MLP Δ
Pipe Tobacco	25% MLP Δ	50% MLP Δ	71% MLP Δ	71% MLP Δ
Roll-Your-Own Tobacco	25% MLP Δ	50% MLP Δ	71% MLP Δ	71% MLP Δ
Dry Snuff	25% MLP Δ	50% MLP Δ	71% MLP Δ	71% MLP Δ
Moist Snuff	25% MLP Δ	\$1.31/oz §	100% MLP Δ	100% MLP Δ
Snus	25% MLP Δ	\$1.31/oz §	100% MLP Δ	100% MLP Δ
Smokeless Tobacco Generally	25% MLP Δ	50% MLP Δ	71% MLP Δ	71% MLP Δ
Dissolvables	--	--	--	--
E-cigarettes	--	--	--	--

Δ Ad Valorem; § Specific; -- Not taxed; MLP=Manufacturer's List Price; oz=ounce.

MLP

Manufacturer's List Price

"... at the rate, for tobacco products, not including moist snuff, of 71 percent of the manufacturers established list price to distributors without diminution by volume or other discounts on domestic products and, for moist snuff, at the rate of 100 percent of the manufacturers established list price to distributors without diminution by volume or other discounts on domestic products." (WIS. STAT. § 139.76)

*Underlined language indicates the unit of analysis