

**§4403. Tax on tobacco products**

**1. Smokeless tobacco.** A tax is imposed on smokeless tobacco, including chewing tobacco and snuff, at the rate of:

A. On amounts of smokeless tobacco packaged for sale to the consumer in a package that contains one ounce or more of smokeless tobacco, \$2.02 per ounce and prorated; and [PL 2009, c. 213, Pt. H, §1 (NEW); PL 2009, c. 213, Pt. H, §3 (AFF).]

B. On smokeless tobacco packaged for sale to the consumer in a package that contains less than one ounce of smokeless tobacco, \$2.02 per package. [PL 2009, c. 213, Pt. H, §1 (NEW); PL 2009, c. 213, Pt. H, §3 (AFF).]

Beginning January 2, 2020, the tax rates in this subsection are subject to adjustment pursuant to subsection 5.

[PL 2019, c. 530, Pt. A, §3 (AMD).]

**2. Other tobacco.** Beginning January 2, 2020, a tax is imposed on all tobacco products, other than those subject to tax under subsection 1, at the rate of 43% of the wholesale sales price. Beginning January 1, 2024, a tax is imposed on all tobacco products, other than those subject to tax under subsection 1, at the rate of 43% of the cost price. Beginning January 2, 2020, the tax rate imposed pursuant to this subsection is subject to adjustment pursuant to subsection 5.

[PL 2023, c. 441, Pt. E, §16 (AMD); PL 2023, c. 441, Pt. E, §28 (AFF).]

**3. Imposition.** The tax is imposed at the time the distributor or remote retail seller brings or causes to be brought into this State tobacco products that are for sale or for use or at the time tobacco products are manufactured or fabricated in this State for sale in this State.

[PL 2023, c. 441, Pt. E, §17 (AMD); PL 2023, c. 441, Pt. E, §28 (AFF).]

**4. Exclusion.**

[PL 2023, c. 441, Pt. E, §18 (RP); PL 2023, c. 441, Pt. E, §28 (AFF).]

**5. Equivalence.** If the tax on cigarettes under chapter 703 is increased after January 2, 2020, the assessor shall calculate a rate of tax on other tobacco products under subsections 1 and 2 that is equivalent to the same percentage change in the tax rate for one cigarette. The adjusted rates calculated by the assessor take effect at the same time as the increase in the tax on cigarettes.

[PL 2019, c. 530, Pt. A, §5 (NEW).]

A tobacco product may be taxed only once by the State in accordance with this section. [PL 2023, c. 441, Pt. E, §19 (NEW); PL 2023, c. 441, Pt. E, §28 (AFF).]

**SECTION HISTORY**

PL 1985, c. 783, §16 (NEW). PL 1989, c. 588, §D4 (AMD). PL 2001, c. 382, §2 (AMD). PL 2005, c. 218, §48 (AMD). PL 2005, c. 457, §AA6 (AMD). PL 2005, c. 457, §AA8 (AFF). PL 2005, c. 627, §§8,9 (AMD). PL 2009, c. 213, Pt. H, §1 (AMD). PL 2009, c. 213, Pt. H, §3 (AFF). PL 2019, c. 530, Pt. A, §§3-5 (AMD). PL 2023, c. 441, Pt. E, §§16-19 (AMD). PL 2023, c. 441, Pt. E, §28 (AFF).

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