



# Special Notice

WASHINGTON STATE DEPARTMENT OF REVENUE

SEPTEMBER 7, 2010

## Moist Snuff Tax Rate and Classification Changes

### New Law

Effective October 1, 2010, the tax rate and classification changes for moist snuff. The tax will be based on the net weight listed by the manufacturer at the rate of \$2.526 per single unit of 1.2 ounces or less and at a proportionate rate for larger single units. (ESHB 2493)

### Definition: moist snuff

Moist snuff means tobacco that is finely cut, ground, or powdered. It is not for smoking and is intended to be placed in the oral, but not the nasal, cavity.

### How do I report?

Report the net weight listed by the manufacturer on either the per *unit* line **or** the per *ounce* line for moist snuff in the *Other Taxes* section on your excise tax return.

If the net weight of a consumer unit or package of moist snuff ...	Then ...	And ...
is 1.2 ounces or less	\$2.526 of tax is due per unit or package	you report on the per <i>unit</i> line on the tax return.
exceeds 1.2 ounces	\$2.105 of tax is due per ounce	you report on the per <i>ounce</i> line on the tax return.

### Example 1 - per unit

If a consumer unit or package of moist snuff weighs 1.2 oz. or less:

- \$25.26 tax is due on a 10 unit roll of 1.2 oz. containers
- 10 units x \$2.526 = \$25.26 tax due
- Report this amount on the per *unit* line on the tax return

### Example 2 - per ounce

If a consumer unit or package of moist snuff weighs more than 1.2 oz.:

- \$31.575 tax is due on a 10 unit roll of 1.5 oz. containers
- 1.5 oz. x 10 units = 15 oz.
- 15 oz. x \$2.105 = \$31.575 tax due
- Report this amount on the per *ounce* line on the tax return

### For more Information

Contact the Department's Telephone Information Center at 1-800-647-7706.