



# Special Notice

WASHINGTON STATE DEPARTMENT OF REVENUE

APRIL 16, 2010

## Tobacco Tax Rate Increases and Definition Changes

**New Legislation** ESHB 2493 establishes rate and classification changes for tobacco products/cigar taxes.

**Tax Rate  
Increases  
Effective  
May 1, 2010**

- The other “tobacco products” tax rate increases to ninety-five percent (95%) of the taxable sales price.
- For cigars, except little cigars, ninety-five percent (95%) of the taxable sales price of cigars not to exceed sixty-five cents (\$0.65) per cigar.
- “Little cigars” are taxed at the same rate per unit as cigarettes under chapter 82.24 RCW (\$0.15125 per stick or \$3.025 per pack of twenty).

**Expansion of  
“Tobacco  
Products”  
Definition**

The definition of “tobacco products” is expanded to include, “any other product, regardless of form, that contains tobacco and is intended for human consumption or placement in the oral or nasal cavity or absorption into the human body by any other means.”

**New - Little  
Cigar Definition**

“Little cigar” means a cigar that has a cellulose acetate integrated filter.

**New - Moist  
Snuff Definition**

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

**Moist Snuff  
Changes Coming  
in October**

- Moist snuff will continue to be taxed at the rate of 75% of the taxable sales price through September.
- Effective October 1, 2010, the tax rate will be based on the net weight listed by the manufacturer at the rate of \$2.526 per unit of 1.2 ounces or less and at a proportionate rate for larger units.
- A Special Notice on moist snuff changes will be issued prior to the effective date of October 1, 2010.

**For More  
Information**

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

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