

### Vermont Tobacco Products Taxes

Tobacco Product	Weight	Wholesale Price	Packaging	Tax Rate
Cigarettes	tax is by mills	N/A	Pack of 20	\$2.75 per pack
Roll Your Own (RYO)	one cigarette = 0.0325 oz of tobacco	N/A	any number of units	\$0.1375 per cigarette equivalent
Little Cigars	Up to 4.5 lbs per 1,000 sticks	N/A	Pack of 20 or equivalent rate for other packaging	\$2.75 per pack
Cigars	More than 4.5 lbs per 1,000 sticks	Less than \$2.18 per cigar	any number of units	92% of wholesale price
	More than 4.5 lbs per 1,000 sticks	\$2.18 - \$9.99 per cigar	any number of units	\$2.00 per cigar
	More than 4.5 lbs per 1,000 sticks	\$10.00 or more per cigar	any number of units	\$4.00 per cigar
Snuff	tax is by weight	\$2.29 per ounce	1.2 oz container	\$2.75 per pack
New Smokeless Tobacco	tax is by weight	\$2.29 per ounce	1.2 oz container	\$2.75 per pack