

Tobacco Taxes Administered by the Vermont Department of Taxes

Tobacco Product	Weight	Wholesale Price	Packaging	Tax Rate
Cigarettes	NA	NA	Pack of 20	\$3.08 per pack
	NA	NA	Pack of 25	\$3.85 per pack
Little Cigars	1,000 sticks weighing not more than 4.5 lbs.	NA	Pack of 20	\$3.08 per pack
	1,000 sticks weighing not more than 4.5 lbs.	NA	Any number of sticks	\$0.154 each
Cigars	1,000 sticks weighing more than 4.5 lbs.	Wholesale cost of \$2.17 or less per cigar	Any number of units	92% of wholesale price
	1,000 sticks weighing more than 4.5 lbs.	Wholesale cost of \$2.18 to \$9.99 per cigar	Any number of units	\$2.00 per cigar
	1,000 sticks weighing more than 4.5 lbs.	\$10.00 or greater per cigar	Any number of units	\$4.00 per cigar
Roll Your Own	one cigarette = 0.0325 oz. of tobacco	NA	Any number of units	\$4.74 per ounce
Snuff	Sold by the ounce	NA	Packaging of any size	\$2.57 per ounce
New Smokeless Tobacco	Sold by the ounce	NA	NA	\$2.57 per ounce
	Sold in package weighing less than 1.2 oz.	NA	NA	\$3.08 per package
Chewing Tobacco, Pipe Tobacco	NA	NA	Packaging of any size	92% of wholesale price



Disclaimer: This fact sheet is intended to provide an overview only. Vermont tax statutes, regulations, Vermont Department of Taxes rulings, or court decisions supersede information provided in this fact sheet.

Iss. 09/2015 • Pub. FS-1089