

## Tax Rates for Cigarettes, Tobacco Products, and E-cigarettes

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
Electronic Cigarettes and Paraphernalia (effective July 1, 2019)	NA	NA	Packaging of any size	92% of wholesale price

Disclaimer: This information provided here is intended to be an overview only. Vermont tax statutes, regulations, Vermont Department of Taxes rulings, or court decisions supersede information presented here.

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