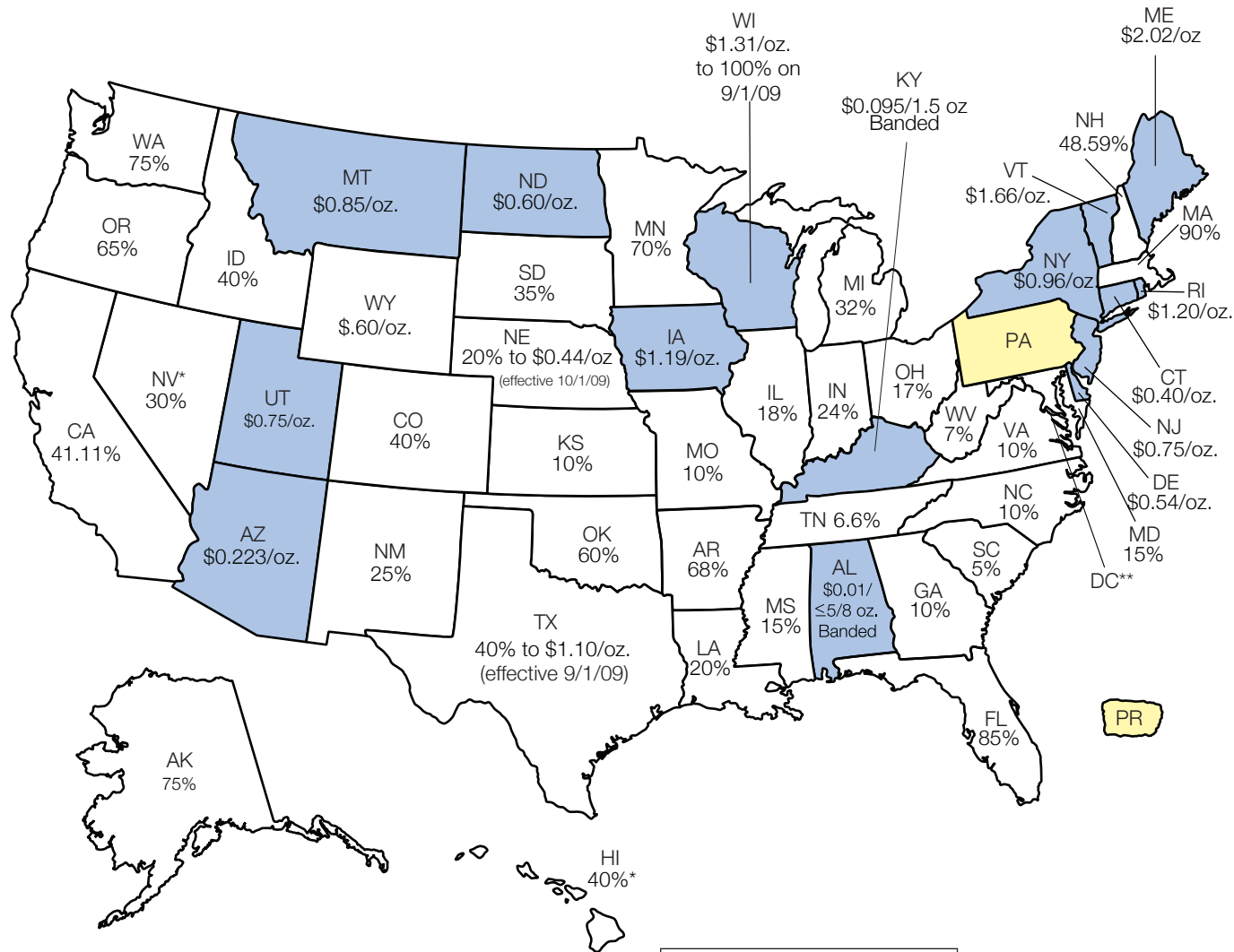


### MST Excise Tax Rates

As of 7/13/2009



Notes:  
 The Federal excise tax rate is currently \$1.51 per pound or \$0.11325 per 1.2 ounce can.  
 All ad valorem states with the exception of Hawaii and DC base the tax on the manufacturer price

\* Hawaii is based upon "wholesale price" defined as the average price of sales to retailers of like tobacco during the preceding month

\*\* The District of Columbia Charges a 12 % Sales Tax on OTP which is higher than the 5.75% General Rate

	Weight Based States
	No Tax States