

## Article - Tax - General

[Previous][Next]

§12–105.

(a) The tobacco tax rate for cigarettes is:

- (1) \$1.00 for each package of 10 or fewer cigarettes;
- (2) \$2.00 for each package of at least 11 and not more than 20 cigarettes;
- (3) 10.0 cents for each cigarette in a package of more than 20 cigarettes;

and

- (4) 10.0 cents for each cigarette in a package of free sample cigarettes.

(b) (1) Except as provided in paragraph (2) of this subsection, the tobacco tax rate for other tobacco products is 30% of the wholesale price of the tobacco products.

(2) (i) In this paragraph, “premium cigars” has the meaning stated in § 16.5–101 of the Business Regulation Article.

(ii) Except as provided in subparagraph (iii) of this paragraph, the tobacco tax rate for cigars is 70% of the wholesale price of the cigars.

(iii) The tobacco tax rate for premium cigars is 15% of the wholesale price of the premium cigars.

[Previous][Next]