

BEFORE THE ALCOHOL TOBACCO TAX AND TRADE BUREAU

Petition for Rulemaking

The Honorable John J. Manfreda
Administrator, Alcohol Tobacco Tax and Trade Bureau
Department of the Treasury
Washington D.C.

In the Matter of the Repeal of the definitions of)
“Cigar” and “Cigarette” in 27 C.F.R § 40.11,) RM _____
27 C.F.R. § 41.11, 27 C.F.R. § 44.11 and 27)
C.F.R. § 45.11 and Proposed New Rules)
Defining “Cigar” and “Cigarette” and Proposed)
New Procedural Rules for Cigar and)
Cigarette Rulings)

The States of Montana, Wisconsin, Oklahoma, Utah, Oregon, South Dakota, Vermont, California, Louisiana, Delaware, New York, Arizona, Arkansas, Nebraska, West Virginia, New Mexico, Rhode Island, Wyoming, Nevada, Pennsylvania, Kentucky, Idaho and Hawaii petition for the repeal of the definitions of “Cigar” and “Cigarette” in 27 C.F.R. § 40.11, 27 C.F.R. § 41.11, 27 C.F.R. § 44.11 and 27 C.F.R. § 45.11 and propose new rules defining “Cigar” and “Cigarette” as used in 26 U.S.C. § 5702 and new procedural rules for cigar and cigarette rulings. This petition is brought pursuant to 27 C.F.R. § 70.701(c). Petitioner States take an active role in protecting the health and safety of their citizens. These States find the tax classification of cigars and cigarettes allows products that are actually cigarettes to be taxed and sold as cigars. This growing trend endangers the integrity of our federal and state tax systems, as well as the MSA, and places the health and safety of our citizens, especially our youth, at risk.

Petitioners propose new rules that will define “Cigar” and “Cigarette” in a manner consistent with federal law and the legislative intent of Public Law 89-44. The new rules are intended to level the playing field so that cigarette-like products are taxed as cigarettes. Petitioners also seek new procedural rules to clarify and simplify the process of determining whether a product is a cigar or a cigarette. The new procedural rules no longer allow a manufacturer to decide whether their product is a cigar or a cigarette and pay the proper tax rate.

INTRODUCTION

Petitioners seek the repeal of the definitions of “Cigar” and “Cigarette” currently found in 27 C.F.R. § 40.11, 27 C.F.R. § 41.11, 27 C.F.R. § 44.11 and 27 C.F.R. § 45.11. These rules simply reiterate the definition of cigar and cigarette found in 26 U.S.C. § 5702. New rules are needed to define “Cigar” and “Cigarette” as used in 26 U.S.C. § 5702 and new procedural rules for determinations are needed to clarify the ruling process. These new rules are necessary because of the proliferation of products that are cigarettes being taxed and sold as cigars.

Currently there are products that are really cigarettes that are being classified by the manufacturers as cigars¹ for tax purposes. Under current TTB rules, these products are self-classified by the manufacturer, and labeled as Little Cigars.

A manufacturer reaps many advantages from classifying its own cigarette as a cigar for tax purposes. Cigars are taxed at significantly lower rates by the federal and state governments. The tax differential allows cigars to be priced at about half the price of cigarettes. The pricing differential and the availability of even lower-priced small packs or single packs of Little Cigars makes them highly attractive and affordable to youth; most states prohibit cigarettes from being sold in small packs specifically to make them higher priced, and thus, less-affordable in order to protect our youth. In addition, many Little Cigar products are flavored to appeal specifically to youth.

The manufacturers also evade the more restrictive public health protections that apply to cigarettes and not cigars. Cigarettes must carry health-warning labels but only seven cigar manufacturers are required to place warnings on their packages.² The ingredients of cigarettes, but not cigars, must be reported to the Center for Disease Control. Escrow or Master Settlement Agreement (MSA) payments must be made on cigarettes, but not cigars. Cigars are not subject to the advertising and youth-targeting restrictions of the MSA.

¹ There are products that are small or little cigars that are in actuality cigars (i.e. a roll of tobacco wrapped in a tobacco leaf.) In this petition, products that are actually cigarettes being sold as cigars will be referenced as “Little Cigars”. Products that are really little cigars will be referenced as little cigars. See Appendix A and B for pictures of Little Cigars, little cigars, and cigarettes.

² In 2000, the FTC entered into an agreement with the seven largest cigar manufacturers to place warnings on their cigars. The companies that agreed to the settlement are Swisher International Inc., Consolidated Cigar Holdings, Inc., Havatampa Inc. (Altadis USA), General Cigar Holdings, Inc., John Middleton Inc., Lane Ltd. and Swedish Match AB.

The incorrect and inaccurate classification of Little Cigars raises numerous public health and other public policy concerns for the States. Consumers incorrectly believe that Little Cigars are a safer alternative to cigarettes. Little Cigar makers often blatantly advertise their products as an alternative to cigarettes. States that tax Little Cigars as cigarettes under state law run into substantial opposition from manufacturers that complain of inconsistent tax treatment between the federal and state governments. The end result is confusion in the marketplace.

In short, the current ATF³ ruling on the definitions of cigar and cigarette wreak a host of problems on the federal and state governments and our citizens. The States therefore petition the TTB to adopt new rules to stop unscrupulous manufacturers from continuing their end run around all the federal and state laws and regulations designed to tax and regulate cigarettes. In addition, the States believe procedural rules changes are necessary to revise the ruling⁴ process and enable tobacco product manufacturers, importers, distributors, retailers, State taxing authorities, tobacco control programs, law enforcement and consumers to quickly access TTB rulings.

A. Public Health

a. Youth Use of Little Cigars

The States are increasingly concerned that our youth are smoking and becoming addicted to cigarettes that they believe are Little Cigars because the cigarettes have been self-classified and labeled by an unscrupulous manufacturer as Little Cigars. This consumer fraud against our children is a plausible explanation of why studies have found that cigar production, sales and consumption has increased dramatically in recent years, while cigarette production, sales and consumption has decline significantly.

³ At the time Revenue Ruling 73-22 was issued the Bureau was the ATF (Bureau of Alcohol, Tobacco, and Firearms). On November 26, 2002, President Bush signed into law the Homeland Security Act of 2002 which split the ATF into two agencies: the Alcohol Tobacco Tax and Trade Bureau (TTB) and the Bureau of Alcohol, Tobacco, Firearms and Explosives.

⁴ A ruling is an official interpretation by the Bureau that has been published in the Bulletin for the information and guidance of the taxpayers, Bureau officers, and others concerned. Rulings are the conclusions of the Bureau on the application of the law to an entire state of facts. 27 C.F.R. § 70.701(d)(2).

While most studies do not differentiate between small cigars and large cigars, the U.S. Department of Agriculture (USDA) does report on the taxable sales of small cigars specifically in its annual Tobacco Yearbook. In the recently released USDA Tobacco Yearbook for 2005, whereas taxable removal/sales of cigarettes decreased by 13% between 2000 and 2004, taxable removals/sales of little cigars increased by 51% during the same period.⁵ Whereas cigarette production decreased by 18.9% from 2000 to 2005, production of small cigars increased by 71.8%.⁶ This may well be due the pricing differences between cigars and cigarettes.

A study of freshman at a historically black university supports the existence of this trend. Among the students who reported ever using tobacco, students were more likely to smoke little cigars (74.13%) than either cigarettes (68.90%) or other cigars (33.43%). Likewise, among students who had smoked within the past 30 days, more students reported using little cigars (73.56%) than cigarettes (43.68%).⁷

Another recent survey conducted by Case Western University and the Cuyahoga County Board of Health similarly found that more Cleveland area high school students reported using cigar products (26%) than cigarettes (16%).⁸ The study concluded that cigars are a major component of teen tobacco use that should be addressed in prevention efforts. Anti-smoking activists say that the change is due to state taxes that have driven up the price of cigarettes while leaving the price of cigars unchanged.⁹ The States believe that much of the reported increase in cigar smoking by high school students is, in fact, increased smoking of cigarettes that they had been misled to believe were Little Cigars.

In New Jersey, cigarette taxes were raised 3 times between 2002 and 2004. At the same time, taxes on cigars were decreased from 48% to 30%. A 2004 New Jersey Youth Tobacco Survey found that increasingly youth are turning to cigars instead of cigarettes. Current cigarette use declined by 29% among high school

⁵ U.S. DEP'T AGRICULTURE, TOBACCO SITUATION AND OUTLOOK YEARBOOK. WASH., D.C.: U.S. DEP'T OF AGRIC., ECON. RES. SERV., 2004, TABLES 1 AND 5. The Charts from the USDA Yearbook are available at the USDA website:

<http://www.ers.usda.gov/Data/SDP/view.asp?f=specialty/92015/>

⁶ Id., TABLES 1 AND 4.

⁷ David Jolly, Laura Fish, Isaac Lipkus & Pauline Lyna, *Little Cigars: The preferred tobacco products among freshman at an HBCU* (Am. Pub. Health Ass'n, 133rd Annual Meeting and Exposition, Abstract #118066, Dec. 10-14, 2005).

⁸ THE CENTER FOR ADOLESCENT HEALTH, CASE WESTERN RESERVE UNIVERSITY, 2004 CUYAHOGA COUNTY CLEVELAND MUNICIPAL SCHOOL DISTRICT YOUTH RISK BEHAVIOR SURVEY, p. 39 -45

⁹ Teenage Smoking, Cigars and Cigarettes (WorldNow WXIX Fox 19, Sept. 26, 2005) (TV broadcast).

students between 2001 and 2004. However, for the first time ever, more high school boys reported smoking cigars than cigarettes, and 10.4% of high school girls reported smoking cigars.¹⁰ In addition to the tax and resulting price differential between cigarettes and cigars, the States believe that a significant part of the reported increase in cigar smoking by New Jersey high school boys is, in fact, increased smoking of cigarettes that they had been misled to believe were Little Cigars.

While public health organizations and States have been successful in lowering cigarette smoking rates among teens, Little Cigar and cigar use is threatening to reverse these gains and plunge another generation into tobacco addiction.

b. Youth Access to Little Cigars

One of the most distressing aspects of cigarettes being sold as Little Cigars is that the products are allowed to circumvent the laws intended to protect public health. Most states have laws that require cigarettes to be sold in packages of at least 20 sticks. This is intended to keep less expensive “kiddie packs” of 5 or 8 cigarettes out of the hands of children. Numerous studies have established that increasing cigarette prices reduces smoking among children.¹¹

Since Little Cigars are not regulated as cigarettes, they can be sold in packs of 5 or 8 or even individually. Little Cigar products are often sweetened and with added flavors that appeal to children. A quick survey of Little Cigars on the internet shows that they are being sold in the following flavors: Chocolate, Chocolate Mint, Raspberry, Cherry, Vanilla, Strawberry, Wild Berry, Peach, Rum, Cinnamon and Spearmint. These flavors, and the ready availability of single Little Cigars or 5 or 8 packs of Little Cigars, make the products attractive to and affordable by teenagers. Since long-term addiction to nicotine is a process that occurs almost exclusively during adolescence and young adulthood¹², it is critical

¹⁰ C.D. Delnevo, J. Foulds & M. Hrywna. *Trading Tobacco: Are Youths Choosing Cigars Over Cigarettes?*, 95 Am. J. Pub. Health 12, 2123 (Dec. 2005).

¹¹ Frank Chaloupka & Kenneth Warner, *The economics of smoking*. (NBER Working Paper No. 7047, Mar. 1999); U.S. DEP’T HEALTH HUM. SERV., REDUCING TOBACCO USE: A REPORT OF THE SURGEON GENERAL. ATLANTA, GA: U.S. DEP’T HEALTH HUM. SERV., CENTERS FOR DISEASE CONTROL AND PREVENTION, NAT’L CENTER FOR CHRONIC DISEASE PREVENTION AND HEALTH PROMOTION, OFF. ON SMOKING AND HEALTH, 2000.

¹² U.S. DEP’T HEALTH HUM. SERV., PREVENTING TOBACCO USE AMONG YOUNG PEOPLE: A REPORT OF THE SURGEON GENERAL. ATLANTA, GA: U.S. DEP’T HEALTH HUMAN SERV., PUB. HEALTH SERV., CENTERS FOR DISEASE CONTROL AND PREVENTION, NAT’L CENTER FOR CHRONIC DISEASE PREVENTION, NAT’L CENTER FOR CHRONIC DISEASE PREVENTION AND HEALTH PROMOTION, OFF.ON SMOKING AND HEALTH, 1994.

to keep tobacco products out of the hands of our youth, especially if the product is a cigarette that has been disguised, by the manufacturer's self-classification and labeling of a cigarette, as a Little Cigar.

c. Health Effects of Cigars

Of further concern to State regulators is the fact that even real cigars are not a safe alternative to cigarettes and in many cases, cigars are more harmful than cigarettes. But some former cigarette smokers perceive cigars as a safer alternative to cigarettes.¹³ One Little Cigar website reinforces that belief by advertising, "If you want to quit smoking and try something better tasting, this is a great alternative!"¹⁴

A recent New Jersey study found that after a cigarette tax increase, "a small but notable proportion" of smokers substituted cigars for cigarettes.¹⁵ After a tax increase, the current use of cigarettes among adults declined from 22 % to 18%, with 1.6% of the adult population reporting they quit cigarette smoking within the last six months. However the same study found that 11% of recent quitters reported smoking cigars. Thus the study concludes that a small but notable proportion of recently quit cigarette smokers substituted cigars for cigarettes.¹⁶

For cigar smokers that do not inhale, the risk of death from lung cancer for cigar smokers is not as high as it is for cigarette smokers. But it is still significantly higher than the risk for nonsmokers. However, cigar smoking causes several types of oral cancers including cancers of the tongue, lips, oral cavity, the pharynx, esophagus and larynx. Many of these types of cancers have extremely low cure rates. Only 11% to 14% of patients with esophageal cancers survive five years after diagnosis. Cigar smokers face a risk of death from laryngeal, oral or esophageal cancer that is 4 to 10 times greater than the risk faced by nonsmokers. The risk associated with occasional cigar smoking (less than daily) is not known.

For cigar smokers who do inhale the cigar smoke, the risk of dying from oral cancer is six times greater than nonsmokers. The risk of dying from esophageal cancer is twice that of nonsmokers. The risk of dying from cancer of the larynx is 39 times greater than nonsmokers. They also double their risk of

¹³ C.D. Delnova, *Smokers' Choice: What Explains The Steady Growth of Cigar Use in the US?*, 121 Public Health Reports 116-119 (March-April 2006).

¹⁴ TBS-Cigars.com. Advertising Prime Time Mini Cigars (2006), www.tbs-cigars.com/cigars/PrimeTime_Cigars/primetime_cigars.html.

¹⁵ C.D. Delnevo, M. Hrywna, J. Foulds & M.B. Steinberg, *Cigar use before and after a cigarette excise tax increase in New Jersey*. 29 Addictive Behaviors 1804 (2004).

¹⁶ *Id.* at 1799-1807.

dying from pancreatic cancer and face three times more risk of dying from bladder cancer than nonsmokers.

Secondhand cigar smoke contains higher concentrations of toxins and cancer causing agents than cigarette smoke. There are several reasons for this. Cigar tobacco is fermented which increases the level of nitrates, a cancer-causing agent. Cigars burn longer than cigarettes and contain more tobacco than cigarettes, which increases the amount of smoke emitted. And cigars do not burn as hot as cigarettes, in part because the wrapper is not as porous as a cigarette, resulting in incomplete combustion. Some of the toxins or irritants in cigar smoke include:

- Carbon monoxide
- Nicotine
- Hydrogen cyanide
- Ammonia
- Volatile aldehydes

Carcinogens in cigar smoke include:

- Benzene
- Aromatic amines
- Vinyl chloride
- Ethylene Oxide
- Arsenic
- Chromium
- Cadmium
- Nitrosamines
- Polynuclear aromatic hydrocarbons

Second-hand cigar smoke contains more than 4,000 chemicals, including 200 poisons and carcinogens.¹⁷

d. Increasing Sales of Little Cigars

Before 1971, small cigars sales were only a tiny fraction of cigar market. In 1969, Congress passed The Public Health Cigarette Smoking Act. That Act banned cigarette advertising on radio and television. But it did not apply to cigars. Between 1971 and 1972, the sales of small cigars increased by 254% presumably because they could be advertised on television. In September 1973, Congress

¹⁷ Margaret J. Fehrenbach, *Cigar Smoking*, RDH (ADHA Ann. Sess. Feb. 2003, revised 10/26/05); AM. CANCER SOC'Y, CIGAR SMOKING, GROWING POPULARITY AMONG YOUNG ADULTS (REVISED 11/1/02); Dietrich Hoffman & Ilsa Hoffman, *Chemistry and Toxicology*, 9 Smoking and Tobacco Control Monograph 55 (1998).

passed a ban on advertising of small cigars and the sales of small cigars dropped steadily until the early 1990's.¹⁸

But in the 1990's cigar smoking surged and the increase in cigar smoking coincided with increased advertising. Cigar advertising in the 1990s includes magazines aimed at cigar smokers, cigar-tasting dinner events and celebrity endorsements. Since the mid 1990's, the number of people who started smoking cigars has exceeded the number of people who started smoking cigarettes.

From 1993 to 1998, the fastest growing segment of the cigar market was large cigars, which increased by 73%. But since 1998, little cigars have been the fastest growing segment of the market, increasing by 76%. Between 1997 and 2004 imports of little cigars grew by 500% from 34 million sticks to 215 million sticks. For the first quarter of 2005, little cigar sales were up 67%.¹⁹

The 2005 Tobacco Yearbook defines small cigars as those weighing three pounds or less per thousand. The 2005 Tobacco Yearbook states that taxable removals of small cigars increased by 1,240 million sticks from 2004 to 2005. Based on 6 months of data, small cigar output in 2005 is projected at 4,600 million, while taxable removals are expected at about 3,600 million.²⁰

Small cigar production in 2004 was up 28 percent from 2003. Taxable removals of small cigars reached 2,578 million during 2004, an increase of 17 percent. Exports for 2004 reached 179 million cigars. Imports of small cigars reached 215.4 million during 2004.²¹

e. Advertising of Little Cigars

Little Cigar makers have encouraged smokers to identify Little Cigars as cigarettes through their marketing practices. A Little Cigar manufacturer ran an advertisement that read, "So much like cigarettes, it's hard to believe they are cigars!" The same Little Cigar manufacturer advertised on its website, "If you are tired of the same old everyday smoke and the excessive price of tobacco products, its your time to have a [Little Cigar]." This advertising directs the consumer to the concept that these products are cigarettes, but cheaper. One brand of Little Cigars ran an advertising campaign (which has since been discontinued) that showed a

¹⁸ Karen Gerlach, et al., *Price Trends in Cigar Consumption and Smoking Prevalence*, 9 Smoking and Tobacco Control Monograph 21-24 (1998).

¹⁹ U.S. TOBACCO BAROMETER: CIGARETTES, CIGARS AND SMOKING TOBACCO, DEC. 2005.

²⁰ Economic Research Service, U.S. Department of Agriculture, 2005 Tobacco Situation and Outlook Yearbook 3, Dec. 2005.

²¹ *Id.*

package of Little Cigars with the banner, “You’ll love the taste. You will really love the price!” “Compare us to your favorite brand!” (Emphasis in original.)

The cigar industry is well aware that consumers are substituting Little Cigars for cigarettes. Barton Laws, Chief Operating Officer of American Western Cigars stated, “Increased prices on manufactured cigarettes have caused the little cigar business to blossom. Consumers are constantly searching for lower cost alternatives to cigarettes, and they have found such an alternative in little cigars.”²²

Jeffrey Wagner, Director of International Corporate Sales for Royal Blunts, Inc. says, “Little cigars are the newest phenomenon in the category—they are often filtered and packaged in packs of 20, manufactured on machines with cigar tobacco and natural leaf wrapping. When they are filtered, Wagner refers to them as ‘a smoking alternative to cigarettes and not to cigars. Lower priced than cigarettes, they are a quick, inexpensive way to fill a need.’”²³

That sentiment is echoed by Harry Preston, National Accounts Manager for J.C. Newman Cigar Company, “[T]he popularity of mini cigars is at least partially due to the cost increases of cigarettes. Some cigarette consumers are clearly switching to little cigars as a more inexpensive way to enjoy a smoke.”²⁴ Wagner also encourages convenience stores to place little cigars near the register where consumers can see how much they resemble cigarettes, “This is not Bayer Aspirin; a little nudge by the clerk to suggest they try them as an alternative to cigarettes, as well as a bright and clean display near the register, can make all the difference.”²⁵

Many smokers do, in fact, self-identify their Little Cigars as cigarettes. In a 2003 National Survey on Drug Use and Health, smokers were asked what brand of cigarettes they smoked, some reported Little Cigars such as Black & Mild, Captain Black, Phillies, Swisher Sweets, and Winchesters.²⁶

In light of this research, the States believe that the public health consequences of cigarettes being disguised and self-classified as cigars are significant and warrant a careful re-examination of how best to define and classify tobacco products as cigars or cigarettes.

²² C.D. Delnova, *Smokers’ Choice: What Explains The Steady Growth of Cigar Use in the US?*, 121 Public Health Reports 116-119 (March-April 2006).

²³ Renee M. Covino, *Might of Mini’s*, 9-1 Tobacco On Line (Jan./Feb. 2006).

²⁴ *Id.*

²⁵ *Id.* at 5.

²⁶ C.D. Delnova, *Smokers’ Choice: What Explains The Steady Growth of Cigar Use in the US?*, 121 Public Health Reports 116-119 (March-April 2006).

B. Federal Definition of Cigar and Cigarette

26 U.S.C. § 5702(a) defines “Cigar” as: “any roll of tobacco wrapped in leaf tobacco or in any substance containing tobacco (other than any roll of tobacco which is a cigarette within the meaning of paragraph (2) of the definition of cigarette).”

26 U.S.C. § 5702(b) defines “Cigarette” as: “(1) any roll of tobacco wrapped in paper or in any substance not containing tobacco, and (2) any roll of tobacco wrapped in any substance containing tobacco which, because of its appearance, the type of tobacco used in the filler, or its packaging and labeling, is likely to be offered to, or purchased by, consumers as a cigarette described in paragraph (1) of this definition.”²⁷

The federal rules that define “Cigar” and “Cigarette” reiterate the language of these two statutes.

Traditionally cigars have been wrapped in a leaf of tobacco. Cigars are made of air-cured tobacco that is aged and subjected to a multi-step fermentation process that reduces sugar content. Traditionally, cigars are also unflavored. Cigar smoke is not intended to be inhaled, so traditionally cigars do not have integrated filters. Sometimes, however, cigars have a mouthpiece made of plastic or wood that is intended to keep stray pieces of tobacco out of the mouth. In the United States, cigars come in many styles and sizes. Small cigars generally have straight bodies and weigh between 1.3 and 2.5 grams each. Large cigars vary greatly in size and shape. They can contain from 5 to 17 grams of tobacco.

Traditionally cigarettes have been wrapped in paper. Cigarettes are made of flue-cured tobaccos, not fermented tobaccos. Cigarette smoke is intended to be inhaled into the lungs, consequently some cigarettes have cellulose acetate filters or other integrated filters that are intended to filter some of the tar out of the smoke. Cigarette manufacturers often add sugar to enhance the flavor of the cigarette smoke. They generally range from 68-121 mm. in length and are generally of less than 28 ring gauge.

Prior to 1965, “Cigar” as used in 26 U.S.C. § 5702 was defined as “any roll of tobacco wrapped in tobacco” and “Cigarette” was defined as “any roll of tobacco, wrapped in paper or any substance other than tobacco.” 26 U.S.C.S. § 5702.

²⁷ Identical definitions cigarette are found in the FCLAA (15 U.S.C. § 1332) and the Contraband Cigarette Trafficking Act (18 U.S.C. § 2341).

With the advent of reconstituted tobacco, it became possible to machine wrap cigars in a mixture of paper and tobacco. Reconstituted tobacco is ground tobacco mixed with various adhesives and cellulose fibers. This blurred the line between a cigar and a cigarette. In 1965, Congress enacted Public Law 89-44 which amended the definitions of cigar and cigarette to those we have today. The legislative history of Public Law 89-44 describes how technology created the problem of distinguishing between cigars and cigarettes.

The introduction of reconstituted (homogenized) tobacco for use as a wrapper for rolls of tobacco had created problems regarding the existing distinction between a cigar and a cigarette. Reconstituted tobacco can be used to wrap rolls of tobacco that closely resemble cigarettes. Moreover, it possesses many of the properties of paper, including suitability for use in high-speed cigarette manufacturing machinery.

Your committee's bill amends present law to clarify the definition of cigars and cigarettes. The effect of the present definition of a cigarette is retained in that it is defined as any roll of tobacco wrapped in paper or in any substance not containing tobacco. The definition is also expanded, however, to include a roll of tobacco wrapped in a substance containing tobacco, if, because of its appearance, the type of tobacco used in its filler, its packaging and labeling, it is likely to be sold as, or purchased as, a cigarette. The effect of the present definition of a cigar is retained in that it is defined as a roll of tobacco wrapped in leaf tobacco or in any substance containing tobacco which is not defined as a cigarette. (Emphasis added.)

Excise Tax Reduction Act of 1965 at 1744.

Clearly Congress intended that "cigarette" would include a product wrapped in something that contains tobacco if it was likely to be sold as or purchased as a cigarette. In 1969, the ATF issued Revenue Ruling²⁸ 69-198. That Ruling maintained the distinction between a cigar and a cigarette.

²⁸ A ruling is an official interpretation by the Bureau that has been published in the Bulletin for the information and guidance of the taxpayers, Bureau officers, and others concerned. Rulings are the conclusions of the Bureau on the application of the law to an entire state of facts. 27 C.F.R. § 70.701(d)(2).

A combination of other factors must also be considered in determining whether a product wrapped in a “substance containing tobacco” is a cigar or a cigarette. Any such roll of tobacco which is not a cigar as defined in section 5702(a) of the Code is a cigarette as defined in section 5702(b). To be a cigar the filler must be substantially of tobaccos unlike those in ordinary cigarettes and must not have any added flavoring which would cause the product to have the taste or aroma generally attributed to cigarettes. The fact that a product does not resemble cigarette (such as many large cigars do not) and has a distinctive cigar taste and aroma is of considerable significance in making this determination. The package should conspicuously declare the product a cigar and all marketing materials should clearly present the product to the consumer as a cigar and not as a cigarette. There should be no words or implications on the package or in other marketing materials to negate the declaration that the product is a cigar. (Emphasis added.)

Rev. Rul. 69-198

However, in 1973, the ATF issued Rev. Rul. 73-22 which superceded Rev. Rul. 69-198.

a. ATF Revenue Ruling 73-22

The ATF issued Rev. Rul. 73-22 to amplify and clarify developments since Ruling 69-198 was issued. Rev. Rul. 73-22 states that in order for a wrapper to be considered a “substance containing tobacco” within the meaning of the definition of cigar, the “finished wrapped must (1) be approximately two-thirds or more tobacco which did not in the reconstitution process lose its tobacco character (e.g., taste, aroma, identifiable chemical components), and (2) be of a color consistent with that of the natural leaf tobaccos traditionally used as a wrapper for American cigars.”

The Ruling goes on to state that a variety of factors must be considered to determine if a product wrapped in a substance containing tobacco is a cigar or a cigarette. For a product to be a cigar, the filler must be cigar-type tobaccos without flavorings that would cause the product to taste or smell like a cigarette. “The inclusion of flue-cured or aromatic (Oriental) tobaccos--which traditionally have been the primary constituents of cigarette filler--can contribute significantly to making a product cigarette-like, and if the product also is of the typical cigarette size and shape, has a typical cigarette-type filter, and is in a cigarette-type package, the inclusion of these tobaccos could cause the product to be classified as a cigarette rather than a cigar.”

The Ruling also addresses the “likely to be sold as or purchased as a cigarette” portion of the definition. The Ruling states that it is important that the package for a product to be offered as a cigar conspicuously declare it to be a cigar and that all marketing materials and advertising clearly present the product to the consumer as a cigar and not as a cigarette.

The Ruling states that cigar products that are comparable to the traditional 20-cigarette pack must have the declaration “cigars”, “small cigars”, or “little cigars” in direct conjunction with, parallel to, and in substantially the same conspicuousness of type and background as the brand name each time the brand name appears. A conspicuous “cigar” declaration must appear on the front, back, and bottom panels of such a typical cigarette-type package even if the brand name does not appear on any of these panels.

The Ruling makes manufacturers initially responsible for classifying their tobacco products as cigars or cigarettes and paying the proper rate of tax. While the Ruling allows a manufacturer to request a ruling on the taxable status of any product that the manufacturer seeks to market as a cigar, manufacturers are not required to request a ruling.

b. The Difficulties Ruling 73-22 Creates

There are several difficulties with Rev. Rul. 73-22. The Ruling assumes that products that are likely to be sold as or purchased as cigarettes will not be if they are labeled as cigars. This has led to rolls of tobacco that are filtered, appear to be cigarettes in brown wrapper and packaged in a traditional cigarette pack, are being taxed and sold to consumers as cigars because they are labeled as little cigars. But recent surveys on youth use of little cigars and the manufacturers’ own statements show that “Little Cigars” are being purchased in lieu of cigarettes. “Little Cigars” are advertised to consumers as cigarette alternatives and consumers are self-identifying “Little Cigars” as cigarettes. Consumers recognize that a product that looks like a cigarette, is filtered to be inhaled like a cigarette, and is packaged like a cigarette is, in fact, a cigarette. Unscrupulous manufacturers have exploited the loopholes in Ruling 73-22 by self-classifying cigarettes as cigars. This intentional, unscrupulous misclassification of cigarettes as cigars has resulted not only in damage to the public health but also in significant lost revenues and confusion in the marketplace.

C. Lost Tax Revenues

a. Lost Federal Tax Revenue

At the federal level, small cigars are taxed at the rate of 4¢ per pack or 40¢ per carton. Cigarettes are taxed at the rate of 39¢ per pack or \$3.90 per carton. This tax difference of \$3.50 per carton means that the federal government and the states are losing significant tax revenues due to cigarettes improperly taxed as cigars.

While it is not possible to calculate precisely the number of products in the marketplace that are misclassified, the growth of the "Little Cigar" market corresponds with a decrease in the sales of cigarettes. The States believe that cigarette smokers have switched to the cheaper cigarettes intentionally misclassified and mislabeled by unscrupulous manufacturers as "Little Cigars" in order to continue to smoke cigarettes, at a cheaper price.

From 1999 to 2005, the total little cigars sales (domestic, PR & imported) increased by over 1.7 billion sticks, or 79%. During this same time period cigarette sales decreased by over 20%. The States believe that consumers are buying the cigarettes that are intentionally misclassified as much cheaper "Little Cigars" in order to avoid the high cigarette prices. If we assume that this increase is all due to the improperly labeled products, the federal excise taxes lost total \$34 million, based upon the applicable tax rate of \$3.90 per carton.

Almost as much federal excise taxes are lost even if the shorter time period, from 2002 to 2005, is selected. From 2002 to 2005, "Little Cigar" sales increased over 1.6 billion sticks, or 69%. The federal excise taxes lost on this increase, at \$3.90 per carton, total \$32 million.

b. Lost State Tax Revenues

At the state level as well, cigars are taxed at lower rate than cigarettes. Four states do not tax cigars at all. States that do tax cigars often assess a tax that is a percentage of the wholesale value of the product.²⁹ In Montana, for example, the tax on cigars is 50% of the wholesale value of the product. So Montana state taxes on a carton of Little Cigars that have a wholesale value of \$7.20 are \$3.60. Cigarette taxes are \$1.70 per pack or \$17.00 per carton. The difference is \$13.40 per carton. It is estimated that Montana lost over \$11 million in tax revenues in 2005 due to cigarette products improperly taxed as cigars.³⁰

²⁹ Attached as Appendix C is a table of state cigarette and cigar tax rates.

³⁰ This assumes that the wholesale value of a carton of little cigars is \$7.20 per carton.

D. Evasion of MSA Payments

The MSA requires manufacturers that joined the MSA to pay payments to the States based on their sales of cigarettes. However, MSA payments are calculated based on the federal excise taxes paid for cigarettes. Because federal excise taxes are not paid on “Little Cigars”, they are not included in the calculation of MSA payments. This loophole creates a financial incentive for tobacco companies to shift a product from the cigarette classification to the cigar classification to avoid paying MSA payments. For 2005, the MSA payment is \$4.25 per carton.

E. Evasion of State Escrow and Cigarette Directory Laws

Pursuant to the MSA, the Settling States have enacted and diligently enforced state escrow laws that require tobacco product manufacturers that did not join the MSA (non-participating manufacturers), to place money into escrow accounts each year based on their sales of cigarettes in each state. Under many of the states’ statutes, only products stamped as cigarettes are subject to the escrow requirements. In most states, since cigars are not stamped, they are not subject to the escrow requirements. For 2005, the escrow amount per carton is \$4.16.

Thus in Montana, for example, a non-participating cigarette manufacturer pays a total of \$25.06 per carton of cigarettes, for state and federal taxes and escrow payments. A cigar manufacturer pays a total of \$4.00.³¹ Clearly manufacturers have great financial incentive to package and sell cigarettes as cigars.³²

In addition to the financial incentive created by the tax classification of a product, manufacturers have another reason to classify cigarettes as cigars. Many states have enacted Directory laws that are intended to enhance the enforcement of the escrow statutes. The Directory laws require all tobacco product manufacturers that wish to sell cigarettes in a state to certify that they are in full compliance with the MSA or the escrow statutes, whichever applies. The State publishes a Directory of Approved Tobacco Products that lists all the tobacco products that are compliant in that state. Only those tobacco products listed on the Directory may be sold in that state. If a tobacco product manufacturer is not fully compliant with the escrow statutes, they cannot be listed on the Directory and their products may not be sold in that state.

Increasingly, States are experiencing a disturbing pattern. After the states

³¹ This assumes that the wholesale value of a carton of little cigars is \$7.20 per carton and the tax on cigars is 50% of the wholesale value.

³² See Appendix D.

obtain an award of civil penalties and an injunction against further sales by a noncompliant non-participating manufacturer for failing to make escrow deposits, the same manufacturer simply repackages their cigarettes as “Little Cigars” and continues to sell them in the state. Because “Little Cigars” are not covered by the escrow statutes, they are not required to be listed on the State Tobacco Product Directories in order to be sold in a State. The States passed Directory laws specifically to prevent repeated violations of their escrow laws, but non-compliant tobacco manufacturers are able to evade the Directory laws by simply repackaging their cigarettes as “Little Cigars” as allowed under current federal classification rules and definitions. Not surprisingly, the States now believe there is a critical need to reform the federal classification rules and definitions.

F. Health Warnings and Ingredient Reporting

The Federal Cigarette Labeling and Advertising Act (FCLAA) that requires health warning labels and ingredient reporting applies only to cigarettes. Cigars are not required by federal statute or rules to have health warning labels on them. However, in 2000 the FTC entered into an agreement with the seven largest cigar manufacturers to place warnings on their cigars.³³ Only those seven companies are bound by the warning label settlement. Other companies sometimes place warnings on their products, but the warnings may not comply with the terms of the settlement. The cigar warning labels are:

Cigar smoking can cause cancers of the mouth and throat, even if you do not inhale.

Cigar smoking can cause lung cancer and heart disease.

Tobacco use increases the risk of infertility, stillbirth and low birth weight.

Cigars are not a safe alternative to cigarettes.

Tobacco smoke increases the risk of lung cancer and heart disease, even in nonsmokers.

The first cigar warning label assumes that the consumer will not inhale the product. This makes perfect sense if the consumer is smoking a cigar. But if the consumer is smoking a cigarette disguised by the manufacturer as a Little Cigar (which is intended to be inhaled) the first warning is highly misleading, if not a consumer fraud.

³³ The companies that agreed to the settlement are Swisher International Inc., Consolidated Cigar Holdings, Inc., Havatampa Inc. (Altadis USA), General Cigar Holdings, Inc., John Middleton Inc., Lane Ltd. and Swedish Match AB.

G. Confusion in the Marketplace

Several States have looked closely at “Little Cigars” and determined they are cigarettes for state tax purposes and several other States stand ready to do so. Attached as Appendix E is a list of states tobacco tax laws definitions of cigars and cigarettes. If the States change their tax definitions without a corresponding change in the TTB regulations, the inconsistencies between the two definitions cause tremendous confusion in the marketplace. For example, if a State requires “Little Cigars” to be stamped as cigarettes, while the TTB considers them to be cigars, the stamping agents must continually monitor which Little Cigar products should be stamped as cigarettes. This requires placing cigarette stamps on products labeled as “Little Cigars” that have cigar warning labels on them.

States that have made or contemplated this change have run into the argument that the products are cigars for federal tax purposes and should be treated the same at the state level. Cigar manufacturers maintain that States should rely on the TTB testing of products to determine if the product is a cigar or a cigarette rather than adopting inconsistent regulations. However the States believe that the proper solution to the current confusion in the market place is to revise the TTB definition of cigar and cigarette so that these products can be treated consistently under both state and federal law. In order to do that, the TTB must take the lead to establish clear, objective, non-lab dependent standards that create a clear federal regulatory framework into which the states may integrate their laws. Public health, consumers, state and local government tax and tobacco control programs, as well as law abiding tobacco manufacturers, distributors, wholesalers and retailers will benefit greatly from more consistent, and perhaps even uniform definitions under state and federal law.

SUMMARY AND REQUEST FOR RULEMAKING

In short, the States are increasingly alarmed by the growing trend toward sales of “Little Cigars” that are really cigarettes. This trend endangers tax revenues, public health and our youth, and allows evasion of the state statutes enacted to protect them. The states urge Alcohol Tobacco Tax and Trade Bureau to repeal 27 C.F.R. § 40.11, 27 C.F.R. § 41.11, 27 C.F.R. § 44.11 and 27 C.F.R. § 45.11 and enact the following new rules to define cigar and cigarette as used in 26 U.S.C. § 5702 and set forth procedures for a ruling of whether a product is a cigar or a cigarette.

New Rule 1 is intended to preserve the integrity of the cigar classification by requiring that cigars be either wrapped in a 100% natural tobacco leaf or in a substance that contains 75% or more tobacco, and not be a cigarette within the meaning of New Rule 2. This rule defines cigar in a manner consistent with

federal law. The federal statute defines cigar as a product wrapped in leaf tobacco or a substance containing tobacco –other than a cigarette. 26 U.S.C. § 5702(a). The intent of the rule is to make clear that a cigar is only a product wrapped in 100% natural leaf or 75% or more tobacco that does not meet the definition of cigarette.

New Rule 2 is intended to fairly define cigarettes based upon their design characteristics. This definition addresses the design characteristics of the filler and wrapper of the product as well as the appearance, the packaging and labeling, and whether the product will be likely to be offered to or purchased by consumers as a cigarette.

New Rule 3 sets forth the procedure to be use to determine if a product is a cigar or a cigarette under federal law. It requires a manufacturer to request an advance ruling from Bureau on their product, sets forth the process for such a ruling, and requires the Bureau to post a list of their rulings on their website in order to allow easy access to that information.

Proposed New Rules

New Rule I. Cigar.

A cigar is a roll of tobacco that:

1. is wrapped in 100% natural leaf tobacco, or
2. (a) is wrapped in any substance that contains 75% or more tobacco which did not in the reconstitution process lose its tobacco character (taste, aroma, identifiable chemical components) and is of a color consistent with that of the natural leaf tobaccos traditionally used as a wrapper for American cigars; and (b) is not a cigarette within the meaning of [New Rule II].

New Rule II. Cigarette.

A cigarette is a roll of tobacco that:

1. is wrapped in paper or any substance not containing tobacco, or
2. is wrapped in a substance containing tobacco, and is likely to be offered to, or purchased by, consumers as a cigarette. A roll of tobacco wrapped in a substance containing tobacco (other than 100% natural tobacco leaf) shall be considered to be likely to be offered to, or purchased by, consumers as a cigarette if any of the following are true:
 - a. it has a cellulose acetate or other integrated filter;
 - b. the tobacco used in the filler contains flue-cured or unfermented tobaccos or has flavor additives;
 - c. the tobacco in the filler, binder, or wrapper contains any sucrose;
 - d. the packaging does not clearly and conspicuously declare that the product is a cigar;
 - e. the appearance, packaging and/or labeling of the product meets three or more of the following criteria:
 - i. the product is sold in packs containing twenty or twenty-five sticks,
 - ii. the product is available for sale in cartons of 10 packs,
 - iii. the product is sold in soft packs, hard packs, flip-top boxes, clam shells, or other cigarette-type boxes,
 - iv. the product weighs less than three pounds per thousand sticks,
or
 - v. the product is the diameter and length of a commercially-manufactured cigarette;
 - f. the product is marketed or advertised to consumers as a cigarette or cigarette substitute; or

- g. it contains any other indicia that the product fits within the definition of cigarette in 26 U.S.C. 5702(b).

New Rule III. Procedure.

1. A manufacturer shall request an advance ruling from the bureau as to any product a manufacturer or importer wishes to market as a cigar.
2. The bureau shall make an advance ruling as to whether a product is a cigar within the meaning of 26 U.S.C. 5702(a), using the criteria above and the characteristics of the tobacco product, its packaging and labeling, and the totality of the circumstances.
3. Along with a request for determination, the manufacturer shall submit the following:
 - a. The package and any larger consumer container such as the carton, or the detailed graphics for these if they have not been printed;
 - b. A statement of the merchandising theme and copies of all advertising that mentions or depicts the product and point of sale merchandising material for the product;
 - c. A statement under penalty of perjury that the merchandising and advertising materials submitted are of the exact, actual advertising that will be used in the United States;
 - d. A statement under penalty of perjury that the manufacturer will obtain a new ruling from the Bureau if any material modifications are made to the marketing or advertising of the product prior to any change in the existing marketing or advertising.
 - e. A statement of composition of the wrapper including the type, geographic origin, treatment, age, and percentage of each tobacco used;
 - f. 2,500 square inches (17 square feet) of the wrapper material;
 - g. A statement of all the materials, chemicals, and additives and proportion of each used in the binder, and the production process;
 - h. 400 sticks of the finished product (if weighing not more than 10 pounds a thousand), or 200 sticks of the finished product (if weighing more than 10 pounds a thousand);
 - i. A statement under penalty of perjury of all the materials, chemicals, and additives and proportion of each used in the filler and the production process, including, but not limited to the proportion of fermented air-cured tobacco, flue-cured tobacco and unfermented tobacco;
 - j. A statement under penalty of perjury that the samples submitted are of the exact, actual product that will be sold in the United States; and

- k. A statement under penalty of perjury that the manufacturer will obtain a new ruling from the Bureau if any modifications are made to the composition or ingredients of the product prior to sales of any modified product.
- 4. If the manufacturer requests a ruling, the manufacturer shall submit all other relevant evidence required to enable the bureau to make a ruling. Pending a ruling by the Bureau, the manufacturer may only sell its product as a cigarette and comply with all laws applicable to cigarettes; such sales may occur only after the manufacturer notifies the revenue departments of the states where the product will be sold that a ruling by the Bureau is still pending.
- 5. Not later than January 1, 2007, the Bureau shall develop and publish on its Internet Web site a directory listing of all rulings by the Bureau regarding the classification of a tobacco product as a cigar or as a cigarette, including the name and address of the manufacturer requesting the product classification, the product brand family and if the trademark for the brand family is not owned by the manufacturer, the name and address of the owner of the trademark.



Appendix A



Appendix B

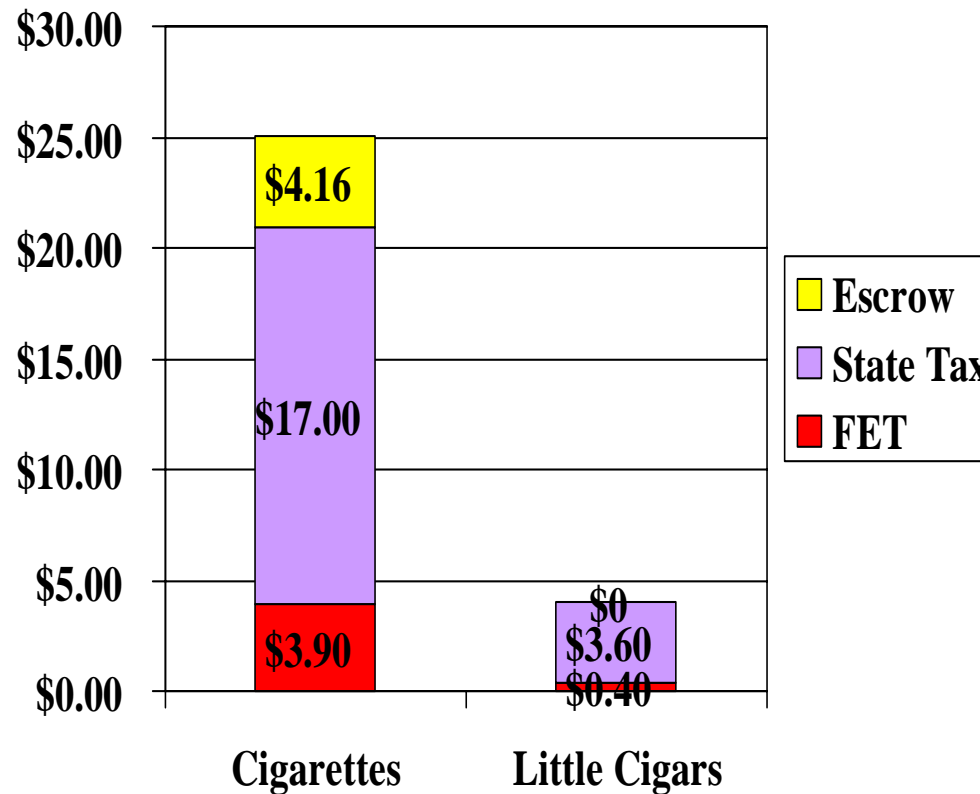
Appendix C

STATE	CIGAR TAX	CIGARETTE TAX (Cents/pack)
Alabama	4.0 to 40.5 cents/10 cigars	42.5
Alaska	75% wholesale price	160
Arizona	13.25 to 64 cent/10 cigars	118
Arkansas	32% manufacturers price	59
California	46.76% wholesale price	87
Colorado	40% manufacturers price	84
Connecticut	20% wholesale price	151
Delaware	15% wholesale price	55
DC	None	100
Florida	None	33.9
Georgia	2 cents/10 cigars; 13% wholesale	37
Hawaii	40% wholesale price	140
Idaho	40% wholesale price	57
Illinois	18% wholesale price	98
Indiana	18% wholesale price	55.5
Iowa	22% wholesale price	36
Kansas	10% manufacturers price	79
Kentucky	7.5% wholesale price	30
Louisiana	8%-20% manufacturers price	36
Maine	20% wholesale price	200
Maryland	15% wholesale price	100
Massachusetts	30% wholesale price	151
Michigan	32% wholesale price	200
Minnesota	70% wholesale price	123
Mississippi	15% manufacturers price	18
Missouri	10% manufacturers price	17
Montana	50% wholesale price	170
Nebraska	20% wholesale price	64
Nevada	30% wholesale price	80
New Hampshire	None	80
New Jersey	30% manufacturers price	240
New Mexico	25% manufacturers price	91
New York	37% wholesale price	150
North Carolina	2% wholesale price	30
North Dakota	28% wholesale price	44
Ohio	17% wholesale price	125
Oklahoma	36 to 120 cents/10 cigars	103
Oregon	65% wholesale price	118
Pennsylvania	None	135
Rhode Island	40% wholesale price	246
South Carolina	5% manufacturers price	7
South Dakota	10% wholesale price	53

Tennessee	6.6% wholesale price	20
Texas	1 to 15 cents/10 cigars	41
Utah	35% manufacturers price	69.5
Vermont	41% wholesale price	119
Virginia	10% wholesale price	30
Washington	75% wholesale price	202.5
West Virginia	7% wholesale price	55
Wisconsin	25% manufacturers price	77
Wyoming	20% wholesale price	60

Campaign for Tobacco-Free Kids, State Excise Taxes for Non-Cigarette Products,
September 29, 2005, Katie McMahon.

Cigarettes v. Little Cigars



- Cigarettes - total of \$25.06 per carton (*Using MT State tax rate)
- Little Cigars – total of \$4.00 per carton (*Using MT State tax rate and assuming a wholesale value of \$7.20 per carton of little cigarettes)

Appendix E
STATE REVENUE LAWS DEFINING CIGARS AND CIGARETTES

STATE	LANGUAGE
Alabama	<p><u>Ala. Code § 6-12-2</u> (4) CIGARETTE. Any product that contains nicotine, is intended to be burned or heated under ordinary conditions of use, and consists of or contains (i) any roll of tobacco wrapped in paper or in any substance not containing tobacco; or (ii) tobacco, in any form, that is functional in the product, which, because of its appearance, the type of tobacco used in the filler, or its packaging and labeling, is likely to be offered to, or purchased by, consumers as a cigarette; or (iii) any roll of tobacco wrapped in any substance containing tobacco which, because of its appearance, the type of tobacco used in the filler, or its packaging and labeling, is likely to be offered to, or purchased by, consumers as a cigarette described in item (i). The term "cigarette" includes "roll-your-own", i.e. any tobacco which, because of its appearance, type, packaging, or labeling is suitable for use and likely to be offered to, or purchased by, consumers as tobacco for making cigarettes. For purposes of this definition of cigarette, 0.09 ounces of roll-your-own tobacco shall constitute one individual cigarette.</p> <p><u>§ 28-11-2</u> (8) TOBACCO or TOBACCO PRODUCTS. Tobacco or any product containing tobacco, including, but not limited to, the following: a. Cigarettes. b. Cigars. c. Chewing tobacco. d. Snuff. e. Pipe tobacco. f. Smokeless tobacco.</p> <p><u>§ 40-25-2</u> (1) LITTLE CIGARS. Upon cigars of all descriptions made of tobacco, or any substitute therefor, and weighing not more than three pounds per 1,000, \$.02 for each ten cigars, or fractional part thereof.</p> <p><u>§ 40-25-40</u> (7) TOBACCO PRODUCT. Cigars, cheroots, stogies, cigarettes, smoking tobacco, chewing tobacco, snuff or tobacco in any form or condition or any substitute therefore.</p>

STATE	LANGUAGE
Alaska	<p><u>Alaska Stat. § 43.50.170</u></p> <p>(2) "cigarette" means a roll for smoking of any size or shape, made wholly or partly of tobacco, whether the tobacco is flavored, adulterated, or mixed with another ingredient, if the wrapper or cover of the roll is made of paper or a material other than tobacco.</p> <p><u>§ 43.50.390</u></p> <p>(4) "tobacco product" means</p> <p>(A) a cigar;</p> <p>(B) a cheroot;</p> <p>(C) a stogie;</p> <p>(D) a perique;</p> <p>(E) snuff and snuff flour;</p> <p>(F) smoking tobacco, including granulated, plug-cut, crimp-cut, ready-rubbed, and any form of tobacco suitable for smoking in a pipe or cigarette;</p> <p>(G) chewing tobacco, including cavendish, twist, plug, scrap, and tobacco suitable for chewing; or</p> <p>(H) an article or product made of tobacco or a tobacco substitute, but not including a cigarette as defined in AS 43.50.170</p>
Arizona	<p><u>Ariz. Rev. Stat. § 42-3001</u></p> <p>3. "Cigar" means any roll of tobacco or any substitute for tobacco wrapped with tobacco.</p> <p>4. "Cigarette" means any roll of tobacco or any substitute for tobacco wrapped in paper or any substance other than tobacco.</p>
Arkansas	<p><u>Ark. Code Ann. § 36-798</u></p> <p>2. "Beedies" or "bidis" means a product containing tobacco that is wrapped in temburni leaf (<i>diospyros melanoxylon</i>) or tendu leaf (<i>diospyros exculpra</i>), or any other product that is offered to, or purchased by, consumers as beedies or bidis.</p> <p>3. "Cigar" means a roll of tobacco or any lawful substitute for tobacco that is wrapped in tobacco.</p> <p>4. "Cigarette" means a roll of tobacco or any lawful substitute for tobacco that is wrapped in paper or in any substance other than tobacco.</p> <p>7. "Smokeless tobacco" includes shredded tobacco, snuff, cavendish and plug, twist and other tobacco products that are intended for oral use but not for smoking.</p> <p>8. "Smoking tobacco" includes any tobacco or tobacco product, other than cigarettes and cigars, that is intended to be smoked.</p> <p>9. "Tobacco products" includes cigarettes, cigarette papers, cigars, smokeless tobacco and smoking tobacco.</p>

STATE	LANGUAGE
California	<p data-bbox="467 197 690 226"><u>Cal. Stat. § 308.3</u></p> <p data-bbox="467 233 1511 338">(b) As used in subdivision (a), "cigarette" means any product that contains nicotine, is intended to be burned or heated under ordinary conditions of use, and consists of, or contains any of, the following:</p> <p data-bbox="467 344 1390 411">(1) Any roll of tobacco wrapped in paper or in any substance not containing tobacco.</p> <p data-bbox="467 417 1479 522">(2) Tobacco, in any form, that is functional in the product, that, because of its appearance, the type of tobacco used in the filler, or its packaging and labeling, is likely to be offered to, or purchased by, consumers as a cigarette.</p> <p data-bbox="467 529 1490 667">(3) Any roll of tobacco wrapped in any substance containing tobacco which, because of its appearance, the type of tobacco used in the filler, or its packaging and labeling, is likely to be offered to, or purchased by, consumers as a cigarette described in this subdivision.</p> <p data-bbox="467 709 571 739"><u>§ 30003</u></p> <p data-bbox="467 745 1479 961">"Cigarette" means any roll for smoking, made wholly or in part of tobacco, irrespective of size or shape and irrespective of whether the tobacco is flavored, adulterated or mixed with any other ingredient, where such roll has a wrapper or cover made of paper or any other material, except where such wrapper is wholly or in the greater part made of tobacco and such roll weighs over three pounds per thousand.</p> <p data-bbox="467 1003 610 1033"><u>§ 30121(b)</u></p> <p data-bbox="467 1039 1455 1178">"Tobacco products" includes, but is not limited to, all forms of cigars, smoking tobacco, chewing tobacco, snuff, and any other articles or products made of, or containing at least 50 percent, tobacco, but does not include cigarettes.</p>

STATE	LANGUAGE
Colorado	<p data-bbox="467 197 846 226"><u>Colo. Rev. Stat. § 25-4-103.5</u></p> <p data-bbox="467 233 1503 520">(2)(c) "Tobacco" means cigarettes, cigars, cheroots, stogies, periques, granulated, plug cut, crimp cut, ready rubbed, and other smoking tobacco, snuff, snuff flour, cavendish, plug and twist tobacco, fine-cut and other chewing tobaccos, shorts, refuse scraps, clippings, cuttings and sweepings of tobacco, and other kinds and forms of tobacco, prepared in such manner as to be suitable for chewing or for smoking in a cigarette, pipe, or otherwise, or both for chewing and smoking. "Tobacco" also includes cloves or any other product that is packaged for smoking.</p> <p data-bbox="467 562 626 592"><u>§ 39-28-202</u></p> <p data-bbox="467 598 1515 667">(4) (a) "Cigarette" means any product that contains nicotine, is intended to be burned or heated under ordinary conditions of use, and consists of or contains:</p> <p data-bbox="467 674 1385 743">(I) Any roll of tobacco wrapped in paper or in any substance not containing tobacco; or</p> <p data-bbox="467 749 1503 884">(II) Tobacco, in any form, that is functional in the product, which, because of its appearance, the type of tobacco used in the filler, or its packaging and labeling, is likely to be offered to, or purchased by, consumers as a cigarette; or</p> <p data-bbox="467 890 1495 1031">(III) Any roll of tobacco wrapped in any substance containing tobacco that, because of its appearance, the type of tobacco used in the filler, or its packaging and labeling, is likely to be offered to, or purchased by, consumers as a cigarette described in subparagraph (I) of this paragraph (a).</p> <p data-bbox="467 1037 1459 1178">(b) The term "cigarette" includes roll-your-own, i.e., any tobacco that, because of its appearance, type, packaging, or labeling, is suitable for use and likely to be offered to, or purchased by, consumers as tobacco for making cigarettes.</p> <p data-bbox="467 1184 1450 1253">(c) For purposes of this definition of "cigarettes", 0.09 ounces of roll-your-own tobacco shall constitute one individual "cigarette".</p> <p data-bbox="467 1295 651 1325"><u>§ 39-28.5-101</u></p> <p data-bbox="467 1331 1503 1614">(5) "tobacco products" means cigars, cheroots, stogies, periques, granulated, plug cut, crimp cut, ready rubbed, and other smoking tobacco, snuff, snuff flour, cavendish, plug and twist tobacco, fine-cut and other chewing tobaccos, shorts, refuse scraps, clippings, cuttings and sweepings of tobacco, and other kinds and forms of tobacco, prepared in such manner as to be suitable for chewing or for smoking in a pipe or otherwise, or both for chewing and smoking, but does not include cigarettes which are taxed separately pursuant to article 28 of this title.</p>

STATE	LANGUAGE
Connecticut	<p data-bbox="467 197 802 226"><u>Conn. Gen. Stat. § 12-285</u></p> <p data-bbox="467 233 1495 594">(9)(b)(1) "Cigarette" means and includes any roll for smoking made wholly or in part of tobacco, irrespective of size or shape and irrespective of whether the tobacco is flavored, adulterated or mixed with any other ingredient, where such roll has a wrapper or cover made of paper or any other material, except where such wrapper is wholly or in the greater part made of tobacco and such roll weighs over three pounds per thousand, provided, if any roll for smoking has a wrapper made of homogenized tobacco or natural leaf tobacco, and the roll is a cigarette size so that it weighs three pounds or less per thousand, such roll is a cigarette and subject to the tax imposed by part I and part II of this chapter;</p> <p data-bbox="467 636 586 665"><u>§ 12-330</u></p> <p data-bbox="467 672 1495 919">(a) (2) "tobacco products" means cigars, cheroots, stogies, periques, granulated, plug cut, crimp cut, ready rubbed and other smoking tobacco, snuff tobacco products, cavendish, plug and twist tobacco, fine cut and other chewing tobaccos, shorts, refuse scraps, clippings, cuttings and sweepings of tobacco and all other kinds and forms of tobacco, prepared in such manner as to be suitable for chewing or smoking in a pipe or otherwise or for both chewing and smoking, but shall not include any cigarette, as defined in section 12-285;</p> <p data-bbox="467 926 1511 1031">(7) "snuff tobacco products" means only those snuff tobacco products that have imprinted on the packages the designation "snuff" or "snuff flour", or the federal tax designation "Tax Class M", or both.</p>
Delaware	<p data-bbox="467 1037 732 1066"><u>30 Del. Laws § 5301</u></p> <p data-bbox="467 1073 1495 1213">(2) "Cigarette" means any roll for smoking made wholly or in part of tobacco, irrespective of size or shape, and irrespective of the tobacco being flavored, adulterated or mixed with any other ingredient, the wrapper or cover of which is made of paper or any other substance or material except tobacco.</p> <p data-bbox="467 1220 1495 1325">(16) "Tobacco products" means all products, including but not limited to, cigarettes, cigars and pipe tobacco, made primarily from tobacco for individual consumption.</p> <p data-bbox="467 1331 1490 1436">(17) "Smokeless tobacco products" mean all products, including, but not limited to, chewing tobacco, made primarily from tobacco for individual consumption, not intended to be smoked.</p> <p data-bbox="467 1478 558 1507"><u>§ 5305</u></p> <p data-bbox="467 1514 1403 1619">(e)(2) The term "cigar" means any roll for smoking which is not a cigarette and which is made wholly or in part of tobacco or any substitute therefore when the cover of the roll is made chiefly of tobacco.</p>

STATE	LANGUAGE
District of Columbia	<p data-bbox="467 199 732 231"><u>D.C. Stat. § 28-4521</u></p> <p data-bbox="467 233 1487 338">(2) "Cigarettes" means any size or shaped roll for smoking that is made of tobacco or tobacco mixed with another ingredient and wrapped in paper or in any other material except tobacco. The term "cigarettes" does not include cigars</p> <p data-bbox="467 380 597 411"><u>§ 47-2401</u></p> <p data-bbox="467 413 1500 518">(1) The term "cigarette" means any product that contains nicotine, is intended to be burned or heated under ordinary conditions of use, and consists of or contains:</p> <p data-bbox="467 520 1507 594">(A) A roll of tobacco wrapped in paper or in any substance not containing tobacco;</p> <p data-bbox="467 596 1500 737">(B) Tobacco, in any form, that is functional in the product, which, because of its appearance, the type of tobacco used in the filler, or its packaging and labeling, is likely to be offered to, or purchased by, consumers as a cigarette; or</p> <p data-bbox="467 739 1511 888">(C) A roll of tobacco wrapped in any substance containing tobacco which, because of its appearance, the type of tobacco used in the filler, or its packaging and labeling, is likely to be offered to, or purchased by, consumers as a cigarette described in subparagraph (A) of this paragraph.</p>
Georgia	<p data-bbox="467 896 824 928"><u>Ga. Code Ann. § 16-12-170</u></p> <p data-bbox="565 930 1349 961">(1) 'Cigarettes' means any type of tobacco or tobacco product.</p> <p data-bbox="467 1003 597 1035"><u>§ 48-11-1</u></p> <p data-bbox="467 1037 1487 1110">(1) 'Cigar' means any roll for smoking made wholly or in part of tobacco when the cover of the roll is also tobacco.</p> <p data-bbox="467 1113 1487 1186">(6) 'Cigarette' means any roll for smoking made wholly or in part of tobacco when the cover of the roll is paper or any substance other than tobacco.</p> <p data-bbox="467 1188 1487 1470">(15) 'Loose or smokeless tobacco' means granulated, plug cut, crimp cut, ready rubbed, and other smoking tobacco; snuff or snuff flour; cavendish; plug and twist tobacco; fine-cut and other chewing tobaccos; shorts; refuse scraps, clippings, cuttings, and sweepings of tobacco; and other kinds and forms of tobacco, prepared in such manner as to be suitable for chewing or smoking in a pipe or otherwise, or both for chewing and smoking but does not include cigarettes or cigars or tobacco purchased for the manufacture of cigarettes or cigars by cigarette manufacturers or cigar manufacturers.</p>

STATE	LANGUAGE
Hawaii	<p><u>Haw. Rev. Stat. § 245-1</u></p> <p>"Cigarette" means any roll for smoking made wholly or in part of tobacco, irrespective of size and shape and whether or not the tobacco is flavored, adulterated or mixed with any other ingredient, the wrapper or cover of which is made of paper or any other substance or material except tobacco.</p> <p>"Tobacco products" means tobacco in any form other than cigarettes, that is prepared or intended for consumption by, or the personal use of, humans, including cigars and any substitutes thereof other than cigarettes which bear the semblance thereof, snuff, chewing tobacco, and smoking tobacco.</p> <p><u>Vol. 11 § 486P-1</u></p> <p>"Cigarette" means any product that contains nicotine, is intended to be burned or heated under ordinary conditions of use, and consists of or contains:</p> <ol style="list-style-type: none"> (1) Any roll of tobacco wrapped in paper or in any substance not containing tobacco; (2) Tobacco, in any form, that is functional in the product, which, because of its appearance, the type of tobacco used in the filler, or its packaging and labeling, is likely to be offered to, or purchased by, consumers as a cigarette; or (3) Any roll of tobacco wrapped in any substance containing tobacco which, because of its appearance, the type of tobacco used in the filler, or its packaging and labeling, is likely to be offered to, or purchased by, consumers as a cigarette described in [paragraph] (1) of this definition. <p>The term "cigarette" includes "roll-your-own" (i.e., any tobacco which, because of its appearance, type, packaging, or labeling is suitable for use and likely to be offered to, or purchased by, consumers as tobacco for making cigarettes). For purposes of this definition of "cigarette", 0.09 ounces of "roll-your-own" tobacco shall constitute one individual "cigarette".</p>
Idaho	<p><u>Idaho Code § 63-2502</u></p> <p>(d) The word "cigarette" shall be taken in the ordinary context of that word and shall be any roll for smoking, made wholly or in part of tobacco, where such roll has a wrapper or cover made of paper or any other material, except where such wrapper is wholly or in the greater part made of tobacco.</p> <p><u>§ 63-2551</u></p> <p>(1) "Tobacco products" shall mean any cigars, cheroots, stogies, smoking tobacco (including granulated, plug, cut, crimp cut, ready rubbed and any other kinds and forms of tobacco suitable for smoking in a pipe or cigarette), chewing tobacco (including cavendish, twist, plug, scrap and any other kinds and forms of tobacco suitable for chewing) and snuff, however prepared; and shall include any other articles or products made of tobacco or any substitute therefor, except cigarettes;</p>

STATE	LANGUAGE
Illinois	<p data-bbox="467 197 638 226"><u>35 ILL 130/1</u></p> <p data-bbox="467 233 1479 411">"Cigarette", when used in this Act, shall be construed to mean: Any roll for smoking made wholly or in part of tobacco irrespective of size or shape and whether or not such tobacco is flavored, adulterated or mixed with any other ingredient, and the wrapper or cover of which is made of paper or any other substance or material except tobacco.</p> <p data-bbox="467 453 683 483"><u>35 ILL 143/10-5</u></p> <p data-bbox="467 489 1511 888">"Tobacco products" means any cigars; cheroots; stogies; periques; granulated, plug cut, crimp cut, ready rubbed, and other smoking tobacco; snuff or snuff flour; cavendish; plug and twist tobacco; fine-cut and other chewing tobaccos; shorts; refuse scraps, clippings, cuttings, and sweeping of tobacco; and other kinds and forms of tobacco, prepared in such manner as to be suitable for chewing or smoking in a pipe or otherwise, or both for chewing and smoking; but does not include cigarettes or tobacco purchased for the manufacture of cigarettes by cigarette distributors and manufacturers defined in the Cigarette Tax Act and persons who make, manufacture, or fabricate cigarettes as a part of a Correctional Industries program for sale to residents incarcerated in penal institutions or resident patients of a State operated mental health facility.</p>
Indiana	<p data-bbox="467 894 630 924"><u>IC 7.1-6-1-3</u></p> <p data-bbox="467 930 1500 999">"Tobacco product" means a product that contains tobacco and is intended for human consumption.</p> <p data-bbox="467 1041 621 1071"><u>IC 24-3-2-2</u></p> <p data-bbox="467 1077 1495 1251">(a) "Cigarette" shall mean and include any roll for smoking made wholly or in part of tobacco, irrespective of size or shape and irrespective of tobacco being flavored, adulterated, or mixed with any other ingredient, where such roll has a wrapper or cover made of paper or any other material; provided the definition in this paragraph shall not be construed to include cigars.</p>

STATE	LANGUAGE
Iowa	<p data-bbox="467 199 711 226"><u>Iowa Code 421B.2</u></p> <p data-bbox="467 233 1503 407">2. "Cigarettes" shall mean and include any roll for smoking, made wholly or in part of tobacco, irrespective of size or shape and whether or not such tobacco is flavored, adulterated or mixed with any other ingredient, the wrapper or cover of which is made of paper or any other substance or material except tobacco.</p> <p data-bbox="467 453 565 480"><u>453A.1</u></p> <p data-bbox="467 487 1500 701">(3) "Cigarette" means any roll for smoking made wholly or in part of tobacco, or any substitute for tobacco, irrespective of size or shape and irrespective of tobacco or any substitute for tobacco being flavored, adulterated, or mixed with any other ingredient, where such roll has a wrapper or cover made of paper or any other material. Provided the definition herein shall not be construed to include cigars.</p> <p data-bbox="467 707 1503 995">(26) "Tobacco products" means cigars; little cigars as defined in section 453A.42, subsection 5; cheroots; stogies; periques; granulated; plug cut, crimp cut, ready rubbed, and other smoking tobacco; snuff, snuff flour; cavendish; plug and twist tobacco; fine-cut and other chewing tobaccos; shorts; or refuse scraps, clippings, cuttings and sweepings of tobacco, and other kinds and forms of tobacco, prepared in such manner as to be suitable for chewing or smoking in a pipe or otherwise, or both for chewing and smoking; but does not mean cigarettes.</p> <p data-bbox="467 1041 581 1068"><u>453A.42</u></p> <p data-bbox="565 1075 1237 1102">(5) "Little cigar" means any roll for smoking which:</p> <ul style="list-style-type: none"> <li data-bbox="467 1108 1490 1213">a. Is made wholly or in part of tobacco, irrespective of size or shape and irrespective of tobacco being flavored, adulterated, or mixed with any other ingredient; <li data-bbox="565 1220 1425 1247">b. Is not a cigarette as defined in section 453A.1, subsection 3; and <li data-bbox="467 1253 1507 1434">c. Either weighs not more than three pounds per thousand, irrespective of retail price, or weighs more than three pounds per thousand and has a retail price of not more than two and one-half cents per little cigar. For purposes of this subsection, the retail price is the ordinary retail price in this state, not including retail sales tax, use tax, or the tax on little cigars imposed by section 453A.43.

STATE	LANGUAGE
Kansas	<p><u>Kan. Stat. Ann. 50-6a02</u></p> <p>(d) "Cigarette" means any product that contains nicotine, is intended to be burned or heated under ordinary conditions of use and consists of or contains (1) any roll of tobacco wrapped in paper or in any substance not containing tobacco; or (2) tobacco, in any form, that is functional in the product, which, because of its appearance, the type of tobacco used in the filler, or its packaging and labeling, is likely to be offered to, or purchased by, consumers as a cigarette; or (3) any roll of tobacco wrapped in any substance containing tobacco which, because of its appearance, the type of tobacco used in the filler, or its packaging and labeling, is likely to be offered to, or purchased by, consumers as a cigarette described in clause (1) of this subsection (d). The term "cigarette" includes "roll-your-own" (i.e., any tobacco which, because of its appearance, type, packaging or labeling is suitable for use and likely to be offered to, or purchased by, consumers as tobacco for making cigarettes). For purposes of this definition of "cigarette," 0.09 ounces of "roll-your-own" tobacco shall constitute one individual "cigarette."</p> <p><u>79-3301</u></p> <p>(v) "Tobacco products" means cigars, cheroots, stogies, periques; granulated, plug cut, crimp cut, ready rubbed and other smoking tobacco; snuff, snuff flour; cavendish; plug and twist tobacco; fine cut and other chewing tobaccos; shorts; refuse scraps, clippings, cuttings and sweepings of tobacco, and other kinds and forms of tobacco, prepared in such manner as to be suitable for chewing or smoking in a pipe or otherwise, or both for chewing and smoking. Tobacco products does not include cigarettes.</p>
Kentucky	<p><u>KRS 138.130</u></p> <p>(5) "Cigarettes" mean any roll for smoking made wholly or in part of tobacco, or any substitute for tobacco, irrespective of size or shape and whether or not the tobacco is flavored, adulterated or mixed with any other ingredient, the wrapper of which is made of paper or any other substance or material, excepting tobacco.</p> <p>(15) "Other tobacco products" means cigars, cheroots, stogies, periques, granulated, plug cut, crimp cut, ready rubbed, and other smoking tobacco, cavendish, plug and twist tobacco, fine-cut, and other chewing tobacco, shorts, refuse scraps, clippings, cuttings and sweepings of tobacco, and other kinds and forms of tobacco prepared in a manner to be suitable for chewing or smoking in a pipe or otherwise, or both for chewing or smoking but does not include cigarettes as defined in subsection (5) of this section, or snuff.</p>

STATE	LANGUAGE
Louisiana	<p><u>RS 26.901</u></p> <p>(1) "Cigar" includes any roll of tobacco for smoking, irrespective of size or shape, and irrespective of the tobacco being flavored, adulterated, or mixed with any other ingredients, where such roll has a wrapper made chiefly of tobacco.</p> <p>(2) "Cigarette" includes any roll for smoking made wholly or in part of tobacco, irrespective of size or shape and irrespective of the tobacco being flavored, adulterated, or mixed with any other ingredient, where such roll has a wrapper or cover made of paper, or any other material except where such wrapper is wholly or in greater part made of tobacco.</p> <p>(10) "Smokeless tobacco" means any finely cut, ground, powdered, or leaf tobacco that is intended to be placed in the oral or nasal cavity.</p> <p>(11) "Smoking tobacco" includes granulated, plug cut, crimp cut, ready rubbed, and any other kind and form of tobacco prepared in such manner as to be suitable for smoking in pipe or cigarette.</p> <p>(13) "Tobacco product" means any cigar, cigarette, smokeless tobacco, or smoking tobacco.</p> <p><u>LSA R.S. 47:842</u></p> <p>(1) "Cigars" includes any roll of tobacco for smoking, irrespective of size or shape, and irrespective of the tobacco being flavored, adulterated or mixed with any other ingredients, where such roll has a wrapper made chiefly of tobacco.</p> <p>(2) "Cigarettes" includes any roll for smoking made wholly or in part of tobacco, irrespective of size or shape and irrespective of the tobacco being flavored, adulterated or mixed with any other ingredient, where such roll has a wrapper or cover made of paper, or any other material except where such wrapper is wholly or in greater part made of tobacco.</p>
Maine	<p>Maine law does not define the term "little cigar." Instead, any tobacco product that does not meet the definition of a cigarette is taxed as an "other tobacco product."</p> <p><u>22 M.R.S.A. § 1551</u></p> <p>3. Tobacco products. "Tobacco products" includes any form of tobacco and any material or device used in the smoking, chewing or other form of tobacco consumption, including cigarette papers and pipes.</p> <p><u>36 M.R.S.A. § 4361</u></p> <p>'Cigarette" means -</p> <p>(1) any roll of tobacco wrapped in paper or in any substance not containing tobacco, and</p> <p>(2) any roll of tobacco wrapped in any substance containing tobacco which, because of its appearance, the type of tobacco used in the filler, or its packaging and labeling, is likely to be offered to, or purchased by, consumers as a cigarette described in paragraph (1).</p>

STATE	LANGUAGE
Maryland	<p><u>Md. Code Ann., Com. Law, § 11-501</u> (2) "Cigarettes" does not include cigars.</p> <p><u>Md. Code Ann., Tax -Gen., § 12-101</u> (b) "Cigarette" means any size or shaped roll for smoking that is made of tobacco or tobacco mixed with another ingredient and wrapped in paper or in any other material except tobacco. (c) "Other tobacco product" means: (1) any cigar or roll for smoking, other than a cigarette, made in whole or in part of tobacco; or (2) any other tobacco or product made primarily from tobacco, other than a cigarette, that is intended for consumption by smoking or chewing or as snuff.</p>
Massachusetts	<p><u>Chapter 64C: Section 1</u> Whenever used in this chapter, unless the context otherwise requires, the word "stamper" shall mean any person authorized by the commissioner to purchase and affix adhesive or meter stamps under this chapter, and the word "cigarette" shall mean (1) any roll of tobacco wrapped in paper or in any substance not containing tobacco, and (2) any roll of tobacco wrapped in any substance containing tobacco which, because of its appearance, the type of tobacco used in the filler, or its packaging and labeling, is likely to be offered to, or purchased by, consumers as a cigarette described in clause (1).</p> <p>Whenever used in this chapter or chapter sixty-two C, unless the context otherwise requires, the word "cigarette" shall include within its meaning smokeless tobacco; and the words "smokeless tobacco" shall mean snuff, snuff flour and any other tobacco or tobacco product prepared in such manner as to be suitable for chewing, including, but not limited to cavendish, plug, twist and fine-cut tobaccos. The provisions of sections twenty-nine to thirty-nine, inclusive, however, shall not apply to smokeless tobacco.</p> <p><u>Part 1, Title XV, 94E § 1</u> "Cigarette", any product that contains nicotine, is intended to be burned or heated under ordinary conditions of use, and consists of or contains (a) any roll of tobacco wrapped in paper or in any substance not containing tobacco; (b) tobacco, in any form, that is functional in the product, which, because of its appearance, the type of tobacco used in the filler, or its packaging and labeling, is likely to be offered to, or purchased by, consumers as a cigarette; or (c) any roll of tobacco wrapped in any substance containing tobacco which, because of its appearance, the type of tobacco used in the filler, or its packaging and labeling, is likely to be offered to, or purchased by, consumers as a cigarette described in clause (a) of this definition. The term "cigarette" includes "roll-your-own", so-called, which is any tobacco that, because of its appearance, type, packaging, or labeling is suitable for use and likely to be offered to, or purchased by, consumers as tobacco for making cigarettes. For purposes of this definition of "cigarette", 0.09 ounces of "roll-your-own" tobacco shall constitute one individual "cigarette".</p>

STATE	LANGUAGE
Minnesota	<p><u>Minn. Laws 297F.01</u></p> <p>Subd. 3. Cigarette. "Cigarette" means any roll for smoking made wholly or in part of tobacco, the wrapper or cover of which is made of paper or another substance or material except tobacco.</p> <p>Subd. 19. Tobacco products. "Tobacco products" means cigars; little cigars; cheroots; stogies; periques; granulated, plug cut, crimp cut, ready rubbed, and other smoking tobacco; snuff; snuff flour; cavendish; plug and twist tobacco; fine-cut and other chewing tobacco; shorts; refuse scraps, clippings, cuttings and sweepings of tobacco, and other kinds and forms of tobacco, prepared in such manner as to be suitable for chewing or smoking in a pipe or otherwise, or both for chewing and smoking; but does not include cigarettes as defined in this section.</p> <p><u>325F.76</u></p> <p>Subd. 2. Chewing tobacco. "Chewing tobacco" means loose tobacco or a flat compressed cake of tobacco that is inserted into the mouth.</p> <p>Subd. 6. Smokeless tobacco. "Smokeless tobacco" means chewing tobacco or tobacco snuff.</p> <p>Subd. 7. Tobacco snuff. "Tobacco snuff" means a small amount of shredded, powdered, or pulverized tobacco that may be inhaled through the nostrils, chewed, or held in the mouth of an individual user.</p>
Missouri	<p><u>Mo. Laws 149.011</u></p> <p>(1) "Cigar", any roll for smoking, except cigarettes, made chiefly of tobacco or any substitute therefor;</p> <p>(2) "Cigarette", an item manufactured of tobacco or any substitute therefor, wrapped in paper or any substitute therefor, weighing not to exceed three pounds per one thousand cigarettes and which is commonly classified, labeled or advertised as a cigarette;</p> <p>(13) "Smokeless tobacco", chewing tobacco, including, but not limited to, twist, moist plug, loose leaf and firm plug, and all types of snuff, including, but not limited to, moist and dry;</p> <p>(16) "Tobacco product", cigarettes, cigarette papers, clove cigarettes, cigars, smokeless tobacco, smoking tobacco, or other form of tobacco products or products made with tobacco substitute containing nicotine;</p>

STATE	LANGUAGE
Montana	<p><u>Mont. Code Ann § 16-11-102</u></p> <p>(2)(a) "Cigarette" means any product that contains nicotine, is intended to be burned or heated under ordinary conditions of use, and consists of or contains:</p> <p>(i) any roll of tobacco wrapped in paper or in any substance not containing tobacco;</p> <p>(ii) tobacco, in any form, that is functional in the product and that, because of its appearance, the type of tobacco used in the filler, or its packaging and labeling, is likely to be offered to or purchased by consumers as a cigarette; or</p> <p>(iii) any roll of tobacco wrapped in any substance containing tobacco that, because of its appearance or the type of tobacco used in the filler and regardless of its packaging and labeling, is likely to be offered to or purchased by consumers as a cigarette described in subsection (2)(a)(i).</p> <p>(2)(r) "Tobacco Product" means cigarettes and all other products containing tobacco that are intended for human consumption or use.</p>
Nebraska	<p><u>Neb. Rev. Stat § 77-2601</u></p> <p>(5) Cigarette means any roll for smoking made wholly or in part of tobacco irrespective of size or shape and whether or not such tobacco is flavored, adulterated, or mixed with any other ingredient, the wrapper or cover of which is made of paper or any other material excepting tobacco;</p> <p><u>§ 77-4007</u></p> <p>Tobacco products shall mean (1) cigars, (2) cheroots, (3) stogies, (4) periques, (5) granulated, plug cut, crimp cut, ready rubbed, and other smoking tobacco, (6) snuff, (7) snuff flour, (8) cavendish, (9) plug and twist tobacco, (10) fine cut and other chewing tobacco, (11) shorts, refuse scraps, clippings, cuttings, and sweepings of tobacco, and (12) other kinds and forms of tobacco, prepared in such manner as to be suitable for chewing or smoking in a pipe or otherwise or both for chewing and smoking, except that tobacco products shall not mean cigarettes as defined in section 77-2601.</p>

STATE	LANGUAGE
Nevada	<p data-bbox="467 199 706 226"><u>Nev. Stat. 370.010</u></p> <p data-bbox="467 235 1461 373">"Cigarette" means all rolled tobacco or substitutes therefor wrapped in paper or any substitute other than tobacco, irrespective of size or shape and whether or not the tobacco is flavored, adulterated or mixed with any other ingredient."</p> <p data-bbox="467 415 597 443"><u>370A.050</u></p> <p data-bbox="467 451 1502 556">"Cigarette" defined. "Cigarette" means any product that contains nicotine, is intended to be burned or heated under ordinary conditions of use, and consists of or contains:</p> <ol data-bbox="565 564 1502 850" style="list-style-type: none"> <li data-bbox="565 564 1461 630">1. Any roll of tobacco wrapped in paper or in any other substance not containing tobacco; <li data-bbox="565 638 1502 743">2. Tobacco, in any form, that is functional in the product, which because of its appearance, the type of tobacco used in the filler, or its packaging and labeling, is likely to be offered to or purchased by consumers as a cigarette; or <li data-bbox="565 751 1502 850">3. Any roll of tobacco wrapped in any substance containing tobacco which, because of its appearance, the type of tobacco used in the filler, or its packaging and labeling, is likely to be offered to or purchased by consumers as a cigarette described in subsection 1. <p data-bbox="467 892 1461 1060">The term includes "roll-your-own" tobacco, that is, any tobacco which because of its appearance, type, packaging or labeling is suitable for use and likely to be offered to or purchased by consumers as tobacco for making cigarettes. For the purposes of this section, 0.09 ounces of "roll-your-own" tobacco constitutes one individual cigarette.</p>
New Hampshire	<p data-bbox="467 1075 711 1102"><u>Title V, 78:1 XIV.</u></p> <p data-bbox="467 1110 1429 1176">"Tobacco products" means cigarettes, loose tobacco, and smokeless tobacco</p> <p data-bbox="467 1218 711 1245"><u>Title X 126-K:2 I.</u></p> <p data-bbox="467 1253 1510 1323">"Cigarette" means any roll for smoking made wholly or in part of tobacco, and wrapped in any material except tobacco.</p> <p data-bbox="467 1331 1485 1428">XI. "Tobacco product" means any product containing tobacco including, but not limited to, cigarettes, smoking tobacco, cigars, chewing tobacco, snuff, pipe tobacco, smokeless tobacco, and smokeless cigarettes.</p>

STATE	LANGUAGE
New Jersey	<p><u>N.J. Laws 52:4D-2</u></p> <p>"Cigarette" means any product that contains nicotine, is intended to be burned or heated under ordinary conditions of use, and consists of or contains:</p> <p>(1) any roll of tobacco wrapped in paper or in any substance not containing tobacco; or</p> <p>(2) tobacco, in any form, that is functional in the product, which, because of its appearance, the type of tobacco used in the filler, or its packaging and labeling, is likely to be offered to, or purchased by, consumers as a cigarette; or</p> <p>(3) any roll of tobacco wrapped in any substance containing tobacco which, because of its appearance, the type of tobacco used in the filler, or its packaging and labeling, is likely to be offered to, or purchased by, consumers as a cigarette described in paragraph (1) of this definition.</p> <p>The term "cigarette" includes "roll-your-own," which means any tobacco that, because of its appearance, type, packaging, or labeling is suitable for use and likely to be offered to, or purchased by, consumers as tobacco for making cigarettes. For purposes of this definition of "cigarette," 0.09 ounces of "roll-your-own" tobacco shall constitute one individual "a cigarette."</p> <p><u>54:40A-2</u></p> <p>a. "Cigarette " means any roll for smoking made wholly or in part of tobacco, or any other substance or substances other than tobacco, irrespective of size, shape or flavoring, the wrapper or cover of which is made of paper or any other substance or material, excepting tobacco. A "single cigarette " is a cigarette sold or offered for sale individually.</p>
New Mexico	<p><u>N.M. Laws 7-12A-2</u></p> <p>F. "tobacco product" means any product, other than cigarettes, made from or containing tobacco.</p> <p><u>7-12-2</u></p> <p>(A) "cigarette" means any roll of tobacco or any substitute therefor wrapped in paper or any substance other than tobacco;</p>
New York	<p><u>N.Y. Laws 470.</u></p> <p>Definitions. When used in this article the following words shall have the meanings herein indicated: 1. "Cigarette." Any roll for smoking made wholly or in part of tobacco or of any other substance, irrespective of size or shape and whether or not such tobacco or substance is flavored, adulterated or mixed with any other ingredient, the wrapper or cover of which is made of paper or any other substance or material except tobacco.</p> <p>2. "Tobacco products." Any cigar or roll for smoking, other than a cigarette, made in whole or in part of tobacco, and any tobacco other than cigarettes, intended for consumption by smoking, chewing, or as snuff.</p> <p><u>1399-aa.</u></p> <p>5. "Tobacco products" means one or more cigarettes or cigars, bidis, chewing tobacco, powdered tobacco, nicotine water or any other tobacco products.</p>

STATE	LANGUAGE
North Carolina	<p><u>N.C. Gen. Stat. §105-113.4</u></p> <p>(1) Cigar. -- A roll of tobacco wrapped in a substance that contains tobacco, other than a cigarette.</p> <p>(1a) Cigarette. -- Any of the following:</p> <p>a. A roll of tobacco wrapped in paper or in a substance that does not contain tobacco.</p> <p>b. A roll of tobacco wrapped in a substance that contains tobacco and that, because of its appearance, the type of tobacco used in the filler, or its packaging and labeling, is likely to be offered to or purchased by a consumer as a cigarette described in subpart a. of this subdivision.</p> <p>(11a) Tobacco product. – A cigarette, a cigar, or any other product that contains tobacco and is intended for inhalation or oral use.</p>
North Dakota	<p><u>NDCC 57-36-01</u></p> <p>(1) "Chewing tobacco" means any leaf tobacco that is intended to be placed in the mouth.</p> <p>(2) "Cigar" means any roll of tobacco wrapped in tobacco.</p> <p>(3). "Cigarette" means any roll for smoking made wholly or in part of tobacco and encased in any material except tobacco.</p> <p>(9) "Other tobacco products" means snuff and chewing tobacco.</p> <p>(13) "Snuff" means any finely cut, ground, or powdered tobacco that is intended to be placed in the mouth.</p>
Northern Mariana Islands	<p><u>N. Mar. I. Code § 1401</u></p> <p>(d) 'Cigarette' means and includes any preparation of finely cut tobacco or other smokable substance, material, or product rolled and enclosed so that it is held together for smoking.</p> <p>(o) 'Tobacco' or 'tobacco substitute' or 'chewable tobacco product' or other smokable, or snuffable substance other than cigarettes shall mean and include the product manufacture of any tobacco substance, material or product capable of preparation smoking or chewing or snuffing and the product or the manufacture of any non-substance, material or product capable of preparation for smoking or snuffing.</p>
Ohio	<p><u>Ohio Revised Code Section 5743.01</u></p> <p>(E) "Cigarettes" includes any roll for smoking made wholly or in part of tobacco, irrespective of size or shape, and whether or not such tobacco is flavored, adulterated, or mixed with any other ingredient, the wrapper or cover of which is made of paper, reconstituted cigarette tobacco, homogenized cigarette tobacco, cigarette tobacco sheet, or any similar materials other than cigar tobacco.</p> <p>(J) "Tobacco product" means any product made from tobacco, other than cigarettes, that is made for smoking or chewing, or both, and snuff</p>

STATE	LANGUAGE
Oklahoma	<p data-bbox="467 199 646 231"><u>O.S. § 68-301</u></p> <p data-bbox="467 235 1461 340">(a) "The term "cigarette" is defined to mean and include all rolled tobacco or any substitute therefor, wrapped in paper or any substitute therefor and weighing not to exceed three (3) pounds per thousand cigarettes."</p> <p data-bbox="467 380 581 411"><u>§ 68-327</u></p> <p data-bbox="467 415 1502 594">b. "Cigarettes" shall mean and include any roll for smoking, made wholly or in part of tobacco, irrespective of size or shape and whether or not such tobacco is flavored, adulterated, or mixed with any other ingredient, the wrapper or cover of which is made of paper or any other substance or material, excepting tobacco.</p> <p data-bbox="467 598 1515 814">c. "Tobacco Products" shall mean any cigars, cheroots, stogies, smoking tobacco (including granulated, plug cut, crimp cut, ready rubbed, and any other kinds and forms of tobacco suitable for smoking in a pipe or cigarette), chewing tobacco (including cavendish, twist, plug, scrap, and any other kinds and forms of tobacco suitable for chewing), however prepared; and shall include any other articles or products made of tobacco or any substitute therefor.</p> <p data-bbox="467 854 609 886"><u>§ 68-402-1</u></p> <p data-bbox="467 890 1510 1068">(a) Upon little cigars of all descriptions made of tobacco, or any substitute therefor, and weighing not more than three (3) pounds per thousand, two and one-half (2 1/2) mills for each cigar. Provided, that the tax levied on the products coming under this paragraph shall not apply if the tax on such products is reported and paid as cigarette tax under Sections 301 through 325 of this title.</p> <p data-bbox="467 1073 1515 1251">(b) Upon cigars of all descriptions made of tobacco, or any substitute therefor, and weighing more than three (3) pounds per thousand, and having a manufacturer's recommended retail selling price, under the Federal Code, of more than four cents (\$0.04) for each cigar, Ten Dollars (\$10.00) per thousand. For the purpose of computing the tax, cheroots, stogies, etc., are hereby classed as cigars.</p>

STATE	LANGUAGE
Oregon	<p><u>ORS 323.010</u></p> <p>(1) "Cigarette" means any product that contains nicotine, is intended to be burned or heated under ordinary conditions of use and consists of or contains:</p> <p>(a) Any roll of tobacco wrapped in paper or in any substance not containing tobacco;</p> <p>(b) Tobacco, in any form, that is functional in the product and that, because of its appearance, the type of tobacco used in the filler or its packaging and labeling, is likely to be offered to, or purchased by, consumers as a cigarette; or</p> <p>(c) Any roll of tobacco that is wrapped in any substance containing tobacco and that, because of its appearance, the type of tobacco used in the filler or its packaging and labeling, is likely to be offered to, or purchased by, consumers as a cigarette described in paragraph (a) of this subsection.</p> <p><u>323.500</u></p> <p>(2) "Cigar" means a roll for smoking that is of any size or shape and that is made wholly or in part of tobacco, irrespective of whether the tobacco is pure or flavored, adulterated or mixed with any other ingredient, if the roll has a wrapper made wholly or in greater part of tobacco and if 1,000 of these rolls collectively weigh more than three pounds. "Cigar" does not include a cigarette, as defined in ORS 323.010.</p> <p>(13) "Tobacco products" means cigars, cheroots, stogies, periques, granulated, plug cut, crimp cut, ready rubbed and other smoking tobacco, snuff, snuff flour, cavendish, plug and twist tobacco, fine-cut and other chewing tobaccos, shorts, refuse scraps, clippings, cuttings and sweepings of tobacco and other kinds and forms of tobacco, prepared in such manner as to be suitable for chewing or smoking in a pipe or otherwise, or both for chewing and smoking, but shall not include cigarettes as defined in ORS 323.010.</p>
Pennsylvania	<p>61 Pa. Code §71.4, based on 72 P.S. §202-A.</p> <p><i>Cigarettes</i>—Any roll for smoking made wholly or in part of tobacco, irrespective of size or shape, and whether or not the tobacco is flavored, adulterated or mixed with any other ingredient, the wrapper or cover of which is made of paper or any other substance or material, excepting tobacco. The term does not include cigars.</p>

STATE	LANGUAGE
Rhode Island	<p><u>R.I. Code R. 11-19-13.4</u></p> <p>(1) "Bidi cigarette" means any product that (i) contains tobacco that is wrapped in temburni or tender leaf or that is wrapped in any other material identified by rules of the Department of Health that is similar in appearance or characteristics to the temburni or tender leaf and (ii) does not contain a smoke filtering device.</p> <p>(11) "Spitting tobacco" also means snuff, powdered tobacco, chewing tobacco, dipping tobacco, pouch tobacco or smokeless tobacco.</p> <p>(12) "Tobacco product(s)" means any product containing tobacco, including bidi cigarettes, as defined in subdivision (1) of this section, which can be used for, but whose use is not limited to, smoking, sniffing, chewing or spitting of the product.</p> <p><u>44-20-1</u></p> <p>(2) "Cigarettes" means and includes any cigarettes suitable for smoking in cigarette form, and each sheet of cigarette rolling paper;</p>
South Carolina	<p>South Carolina's only definition of "cigarette" falls within the NPM Model Escrow Statute (11-47-20(d)). The state has no separate tax definition of "cigarette" or "cigar." Nor does it anywhere define "little cigar."</p> <p><u>S.C. Code Ann. 12-21-800</u></p> <p>"Tobacco products" defined.</p> <p>As used in Sections 12-21-620 and 12-21-780, "tobacco products" means cigars, cheroots, stogies, periques, granulated, plug cut, crimp cut, ready rubbed, and other smoking tobacco, snuff, snuff flour, cavendish, plug and twist tobacco, fine-cut, and other chewing tobacco, shorts, refuse scraps, clippings, cuttings and sweepings of tobacco, and other kinds and forms of tobacco, prepared in a manner to be suitable for chewing or smoking in a pipe or otherwise, or both for chewing or smoking, but does not include cigarettes.</p> <p><u>16-17-501</u></p> <p>(5) "Tobacco product" means a product that contains tobacco and is intended for human consumption.</p>
South Dakota	<p><u>S.D. Laws § 37-10-1(2)</u></p> <p>"cigarettes" any roll for smoking made wholly or in part of tobacco, irrespective of size or shape and whether or not such tobacco is flavored, adulterated or mixed with any other ingredient, the wrapper or cover which is made of paper or any other substance or material, excepting tobacco.</p> <p><u>§ 34-46-1</u></p> <p>(4) "Tobacco product," any item made of tobacco intended for human consumption, including cigarettes, cigars, pipe tobacco, and smokeless tobacco.</p>

STATE	LANGUAGE
Tennessee	<p><u>Tenn. Code Ann. § 67-4-1001</u></p> <p>(1) "cigar" or "cigars" includes any roll of tobacco, for smoking, irrespective of the tobacco being flavored or adulterated, or mixed with other ingredients, where such a roll has a wrapper made chiefly of tobacco, except "cigar" or "cigars" does not include rolls of tobacco for smoking defined in this section as "cigarettes";</p> <p>(2) "cigarette" or "cigarettes" means and includes all rolled, shredded, or cut tobacco, or any substitute therefor, wrapped in paper, or substitute therefor, and all rolled, shredded or cut tobacco, or any substitute therefor, wrapped in homogenized tobacco wrapper and being within the customary cigarette sizes and marketed in cigarette type packages.</p> <p>(20) "tobacco products" means cigars, cigarettes, manufactured tobacco and snuff, but not tobacco produced and processed by the grower for the grower's own use and not for sale;</p>
Utah	<p><u>Utah Code Ann. § 59-14-102(1)</u></p> <p>"Cigarette" means any roll for smoking made wholly or in part of tobacco, irrespective of the size or shape, and whether or not such tobacco is flavored, adulterated, or mixed with any other ingredient, the wrapper or cover of which is made of paper or any other substance or material except tobacco.</p> <p><u>§ 59-14-102(8)</u></p> <p>"Tobacco Products" means all products made of, or containing tobacco, except cigarettes.</p> <p><u>76-10-105.1</u></p> <p>(1) As used in this section:</p> <p>(a) (i) "Cigarette" means any product which contains nicotine, is intended to be burned under ordinary conditions of use, and consists of:</p> <p>(A) any roll of tobacco wrapped in paper or in any substance not containing tobacco; or</p> <p>(B) any roll of tobacco wrapped in any substance containing tobacco which, because of its appearance, the type of tobacco used in the filler, or its packaging and labeling, is likely to be offered to, or purchased by, consumers as a cigarette described in Subsection (1)(a)(i).</p> <p>(ii) "Cigarette" does not include a standard 60 carton case.</p> <p>(b) "Cigarette tobacco" means any product that consists of loose tobacco that contains or delivers nicotine and is intended for use by consumers in a cigarette. Unless otherwise stated, the requirements pertaining to cigarettes shall also apply to cigarette tobacco.</p> <p>(e) "Smokeless tobacco" means any product that consists of cut, ground, powdered, or leaf tobacco that contains nicotine and that is intended to be placed in the oral cavity. "Smokeless tobacco" does not include multi-container packs of smokeless tobacco.</p>

STATE	LANGUAGE
Vermont	<p data-bbox="467 197 669 226"><u>32 V.S.A. 7702</u></p> <p data-bbox="467 233 1479 338">(1) "Cigarette" shall mean the common article of commerce known by this name consisting of a small cylindrical roll composed in whole or in part of finely-cut tobacco, wrapped in paper or in any substance other than tobacco.</p> <p data-bbox="467 380 669 409"><u>40 V.S.A. 1001</u></p> <p data-bbox="467 415 1500 632">(4) "Tobacco products" mean cigarettes, cigars, cheroots, stogies, periques, granulated, plug cut, crimp cut, ready rubbed, and other smoking tobacco, snuff, snuff flour, Cavendish, plug and twist tobacco, fine-cut and other chewing tobaccos, shorts, refuse scraps, clippings, cuttings and sweepings of tobacco, and other kinds and forms of tobacco prepared in a manner suitable for chewing or smoking in a pipe or otherwise, or both for chewing and smoking.</p>
Virginia	<p data-bbox="467 638 750 667"><u>Va. Code § 58.1-1031</u></p> <p data-bbox="467 674 1511 1031">"Cigarette" means any product that contains nicotine, is intended to be burned or heated under ordinary conditions of use, and consists of or contains (i) any roll of tobacco wrapped in paper or in any substance not containing tobacco; (ii) tobacco, in any form, that is functional in the product, which, because of its appearance, the type of tobacco used in the filler, or its packaging and labeling, is likely to be offered to, or purchased by, consumers as a cigarette; or (iii) any roll of tobacco wrapped in any substance containing tobacco which, because of its appearance, the type of tobacco used in the filler, or its packaging and labeling, is likely to be offered to, or purchased by, consumers as a cigarette described in clause (i) of this definition.</p> <p data-bbox="467 1073 662 1102"><u>§ 58.1-1021.01</u></p> <p data-bbox="467 1108 1511 1360">(1) "Tobacco product" or "tobacco products" means (i) "cigar" as defined in § 5702 (a) of the Internal Revenue Code, and as such section may be amended; (ii) "smokeless tobacco" as defined in § 5702 (m) of the Internal Revenue Code, and as such section may be amended; (iii) "pipe tobacco" as defined in § 5702 (n) of the Internal Revenue Code, and as such section may be amended; or (iv) "roll-your-own tobacco" as defined in § 5702 (o) of the Internal Revenue Code, and as such section may be amended.</p>

STATE	LANGUAGE
Washington	<p><u>RCW 82.24.010</u></p> <p>(2) "Cigarette" means any roll for smoking made wholly or in part of tobacco, irrespective of size or shape and irrespective of the tobacco being flavored, adulterated, or mixed with any other ingredient, where such roll has a wrapper or cover made of paper or any material, except where such wrapper is wholly or in the greater part made of natural leaf tobacco in its natural state.</p> <p><u>82.26.010</u></p> <p>(1) "Tobacco products" means cigars, cheroots, stogies, periques, granulated, plug cut, crimp cut, ready rubbed, and other smoking tobacco, snuff, snuff flour, cavendish, plug and twist tobacco, fine-cut and other chewing tobaccos, shorts, refuse scraps, clippings, cuttings and sweepings of tobacco, and other kinds and forms of tobacco, prepared in such manner as to be suitable for chewing or smoking in a pipe or otherwise, or both for chewing and smoking, but shall not include cigarettes as defined in RCW <u>82.24.010</u>.</p> <p>(15) "Cigar" means a roll for smoking that is of any size or shape and that is made wholly or in part of tobacco, irrespective of whether the tobacco is pure or flavored, adulterated or mixed with any other ingredient, if the roll has a wrapper made wholly or in greater part of tobacco. "Cigar" does not include a cigarette.</p>
West Virginia	<p><u>WV § 11-15B-2</u></p> <p>(44) "tobacco" means cigarettes, cigars, chewing or pipe tobacco, or any other item that contains tobacco</p> <p><u>§ 11-17-2</u></p> <p>(b)(1) "Cigarette" means:</p> <p>(A) Any roll for smoking made, wholly or in part, of tobacco, irrespective of size or shape and whether or not the tobacco is flavored, adulterated or mixed with any ingredient, the wrapping or cover of which is made of paper or any substance or material, except tobacco.</p> <p>(B) Any roll of tobacco wrapped in any substance containing tobacco which, because of its appearance, the type of tobacco used in the filler, or its packing and labeling, is likely to be offered to, or purchased by, consumers as a cigarette described in paragraph (A) of this subdivision.</p> <p>(b)(6) "other tobacco product" or "tobacco products other than cigarettes" means snuff and chewing tobacco and any other tobacco product that is intended by the seller to be consumed by means other than smoking and any cigar, pipe tobacco or other tobacco product other than cigarettes</p> <p>(b)(19) "tobacco product" includes cigarettes and any other tobacco product</p>

STATE	LANGUAGE
Wisconsin	<p data-bbox="467 199 630 231"><u>WI § 139.30</u></p> <p data-bbox="467 233 1490 300">“cigarette” means any roll of tobacco wrapped in paper or any substance other than tobacco.</p> <p data-bbox="467 342 581 373"><u>§ 139.75</u></p> <p data-bbox="467 375 1507 632">"Tobacco products" means cigars; cheroots; stogies; periques; granulated, plug cut, crimp cut, ready-rubbed and other smoking tobacco; snuff; snuff flour; cavendish; plug and twist tobacco; fine cut and other chewing tobaccos; shorts; refuse scraps, clippings, cuttings and sweepings of tobacco and other kinds and forms of tobacco prepared in such manner as to be suitable for chewing or smoking in a pipe or otherwise, or both for chewing and smoking; but "tobacco products" does not include cigarettes, as defined under 139.30.</p>
Wyoming	<p data-bbox="467 640 670 672"><u>WY § 14-3-301</u></p> <p data-bbox="467 674 1442 783">"Tobacco products" means any substance containing tobacco leaf, including, but not limited to, cigarettes, cigars, pipe tobacco, snuff, chewing tobacco or dipping tobacco</p> <p data-bbox="467 825 1463 921">Wyoming's only definition of "cigarette" falls within the NPM Model Escrow Statute. The state has no separate tax definition of "cigarette" or "cigar." Nor does it anywhere define "little cigar."</p>