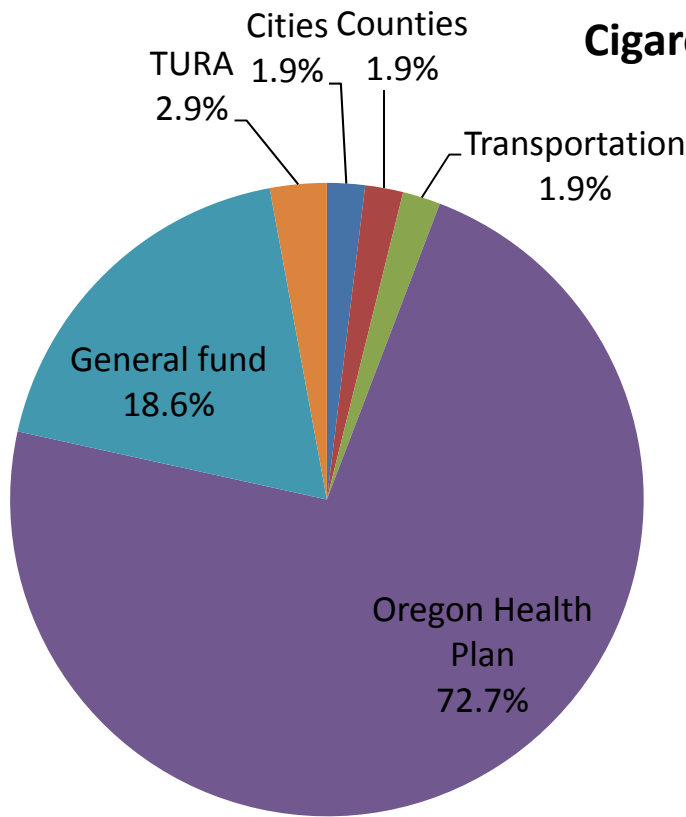


	Oregon tax rate	Federal tax rate
Cigarettes	59 mills each, \$1.18 per pack of 20	\$1.007 per pack of 20
Small Cigars	65% of wholesale price, \$.50/cigar max.	\$1.007 per pack of 20
Large Cigars	65% of wholesale price, \$.50/cigar max.	52.75% of sales price, \$0.4026/cigar max.
Pipe Tobacco	65% of wholesale price	\$0.177 / oz. (\$2.83 / lb.)
Roll-your-own Tobacco	65% of wholesale price	\$1.549 / oz. (\$24.78 / lb.)
Chewing Tobacco	\$1.78/oz, minimum \$2.18 per container	\$0.031 / oz. (\$0.496 / lb.)
Snuff	\$1.78/oz, minimum \$2.18 per container	\$0.094 / oz. (\$1.504 / lb.)

Combined cigarette and OTP tax distribution 2009-2011

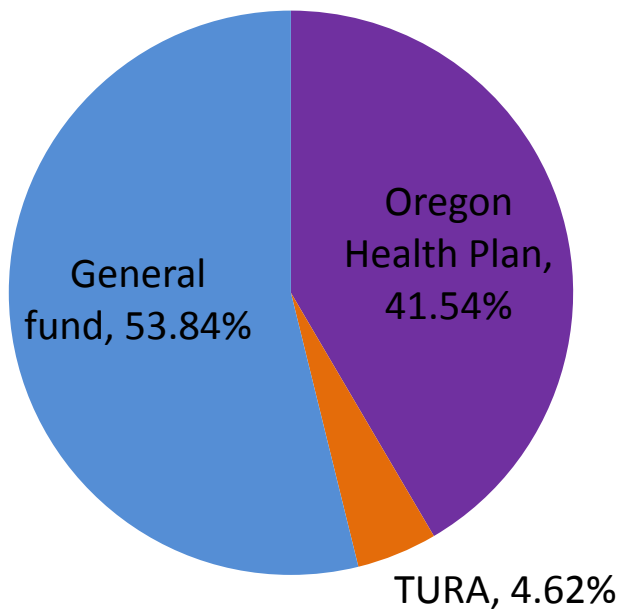
	\$ (millions)	% of total
Cities	\$7.92	1.6%
Counties	\$7.92	1.6%
Transportation	\$7.92	1.6%
Oregon Health Plan	\$334.97	67.1%
General fund	\$124.14	24.9%
Tobacco Use Reduction Account (TURA)	\$16.00	3.2%
Total	\$498.88	

### Cigarette tax distributions



**\$410 million in 2009-2011**

### OTP tax distributions



**\$89 million in 2009-2011**