



Excise & Energy Tax Division, OTP Premium Cigar - Maximum Tax

Pursuant to R.C. 5743.01(R), the Tax Commissioner is required to annually compute a tax adjustment factor for the tax cap on premium cigars. The adjustment factor is added to the statutory \$0.50 cap to establish the maximum tax amount levied on premium cigars. Based on the calculation, the adjustment factor is \$0.14; therefore, effective July 1, 2024, the new maximum tax amount on premium cigars is \$0.64.

Please visit our website at tax.ohio.gov or contact the Ohio Department of Taxation at 1-855-466-3921, option 3, with any questions regarding the other tobacco products tax.

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