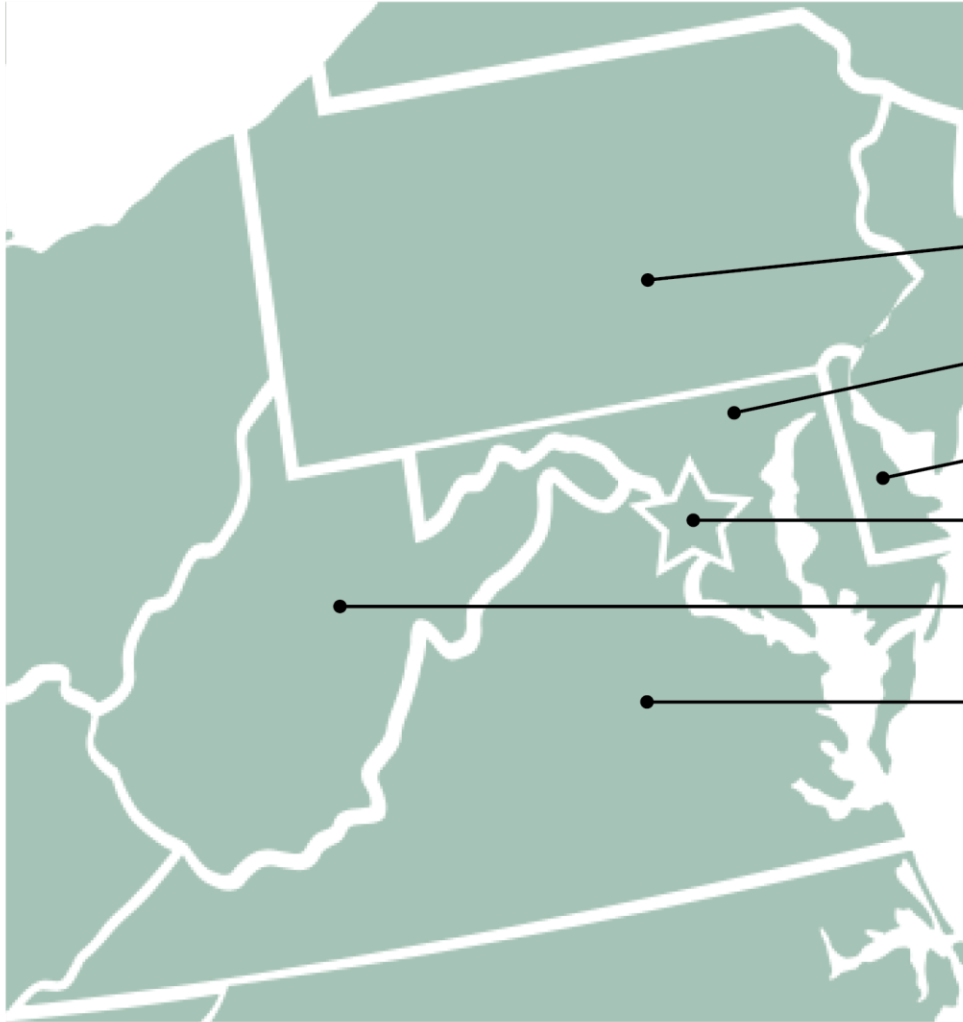


Premium Cigar
Excise Tax Rates

Neighboring States and Maryland	Excise Tax Rates Today	Excise Tax Rates under SB 3
DC	0%	0%
Pennsylvania	0%	0%
Virginia	10%	10%
Delaware	30%	30%
West Virginia	7%	7%
Maryland	15%	86%

For more information contact Pat Roddy or Matt Bohle – RWL – 410.269.5066



EXCISE TAX RATES IN NEIGHBORING STATES

Pennsylvania -- 0%

Maryland -- *Proposed 86%*

Delaware -- 30%

Washington, DC -- Premium Cigars 0%, Pipe Tobacco 91%

West Virginia -- 12%

Virginia -- 10%

Online Businesses that do not meet the thresholds established in House Bill 1301 (2019) -- **0%**