OFFICE OF THE CHIEF FINANCIAL OFFICER OFFICE OF TAX AND REVENUE

NOTICE OF TAX RATE ON OTHER TOBACCO PRODUCTS FOR TAX YEAR 2024

Pursuant to D.C. Code § 47-2402.01(a)(2)(B), the District of Columbia shall provide notice of the tax rate on other tobacco products on or before September 1st of each year for the upcoming tax year that begins on October 1st. The tax for other tobacco products shall be equal to the cigarette tax and surcharge on a pack of 20 cigarettes under D.C. Code § 47-2402(a)(1)-(2), expressed as a percentage of the average wholesale price of a package of 20 cigarettes as of March 31, preceding the September 1st announcement of the change in rates.

The Office of the Chief Financial Officer (OCFO) collected wholesale cigarette price data from the United States Department of Labor's Bureau of Labor Statistics. Based on the analysis of the data in April 2023, OCFO has determined that the 2022 average wholesale price of a package of 20 cigarettes in the District of Columbia was \$6.34. The tax and surtax on a package of cigarettes, effective October 1, 2023, will be \$5.03. The calculated tax that shall be applicable to other tobacco products for tax year 2024 is 79 percent.

Calculated Tax on Other Tobacco Products for Tax Year 2024	
2022 Average Wholesale Price for a Package of 20 Cigarettes	\$6.34
Tax on a Package of 20 Cigarettes	\$4.50
Surtax on a Package of 20 Cigarettes	\$0.53
Total tax on a Package of 20 Cigarettes	\$5.03
Total Tax on a Package of Cigarettes as a Percent of Wholesale Price	79%

FOR MORE INFORMATION — Contact Florence Sam, Senior Tax Auditor, at (202) 442-6316 or florence.sam@dc.gov