

TAXATION OF E-CIGARETTES/VAPING PRODUCTS

(January 1, 2021)

State	Tax Rate/Base (1)	State	Tax Rate/Base (1)
California *	56.93% Wholesale Price	New Jersey	10% Open , or
Colorado	30% Wholesale Price		10 ¢/ml - closed container
Connecticut	10% Open , or	New Hampshire	30 ¢/ml - closed container
	40 ¢/ml - closed container		8% Wholesale Price - Open
Delaware	5 ¢/ml	New Mexico	12.5% Open , or
Dist.of Columbia *	91% Wholesale Price		50 ¢/cartridge - closed
Georgia	5 ¢/ml - closed container	New York	20% Retail Price
	7% open	North Carolina	5 ¢/ml
Illinois (2)	15% Wholesale Price	Ohio	10 ¢/ml
Kansas	5 ¢/ml	Oregon *	65% Wholesale Price
Kentucky	\$1.50 / cartridge - closed	Pennsylvania	40% Wholesale Price
	15% open	Utah	56% Wholesale Price
Louisiana	5 ¢/ml	Vermont *	92% Wholesale Price
		Virginia	7% ¢/ml
Maine *	43% Wholesale Price	Washington	9 ¢/ml - open
Massachusetts	75% Wholesale Price		27 ¢/cartridge - closed
Minnesota *	95% Wholesale Price	Wisconsin	5 ¢/ml
Nevada *	30% Wholesale Price	West Virginia	7.5 ¢/ml
		Wyoming	15% Wholesale Price

Source: Compiled by FTA from various sources.

* These state subject e-cigarette products to the Other Tobacco Tax.

(1) The volume-based tax rates were converted to cents per milliliter of solution. Some state charge different rates for closed

(2) Cook County and Chicago imposed an additional 20 to 55 cent/ml tax. Selected Alaska Cities impose taxes of 45% to 55%.
Montgomery County, MD imposes a 30% tax.