

TAXATION OF E-CIGARETTES/VAPING PRODUCTS

(January 1, 2023)

State	Tax Rate/Base (1)	State	Tax Rate/Base (1)
California *	61.74% Wholesale Price	Nevada *	30% Wholesale Price
Colorado	50% Wholesale Price	New Jersey	10% Open , or
Connecticut	10% Open , or 40 ¢/ml - closed container	New Hampshire	10 ¢/ml - closed container 30 ¢/ml - closed container
Delaware	5 ¢/ml		8% Wholesale Price - Open
Dist.of Columbia *	80% Wholesale Price	New Mexico	12.5% Open , or
Georgia	5 ¢/ml - closed container 7% open		50 ¢/cartridge - closed
Illinois (2)	15% Wholesale Price	New York	20% Retail Price
Indiana	15% Retail - closed, or 40 ¢/ounce - open	North Carolina	5 ¢/ml
Kansas	5 ¢/ml	Ohio	10 ¢/ml
Kentucky	\$1.50 / cartridge - closed 15% open	Oregon *	65% Wholesale Price
Louisiana	5 ¢/ml	Pennsylvania	40% Wholesale Price
Maryland (2)	12% Retail Price 60% Retail cartridge	Utah	56% Wholesale Price
Maine *	43% Wholesale Price	Vermont *	92% Wholesale Price
Massachusetts	75% Wholesale Price	Virginia	7% ¢/ml
Minnesota *	95% Wholesale Price	Washington	9 ¢/ml - open 27 ¢/cartridge - closed
		Wisconsin	5 ¢/ml
		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 cartridges verses volume liquid vaping solution.

(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.