

Vaping Taxes by State, 2025 | E-Cigarette and Vape Tax Rates

State	Tax Charged	Total Tax	Total Tax per mL	Rank (if useful)
Alabama		\$-	\$-	
Alaska		\$-	\$-	
Arizona		\$-	\$-	
Arkansas		\$-	\$-	
California	52.92% of wholesale; 12.5% of retail	\$16.29	\$2.26	3
Colorado	56% of manufacturing price	\$10.55	\$1.47	8
Connecticut	Closed: \$0.40/mL; 10% of wholesale for other vapor products	\$2.88	\$0.40	16
Delaware	\$0.05/mL	\$0.36	\$0.05	28
Florida		\$-	\$-	
Georgia	Open: 7% of wholesale; Closed system: \$0.05/mL	\$0.36	\$0.05	28
Hawaii	70% of wholesale	\$13.19	\$1.83	6
Idaho		\$-	\$-	
Illinois	15% of wholesale	\$2.83	\$0.39	17
Indiana	Open: 15% of retail; Closed: 15% of wholesale	\$2.83	\$0.39	17
Iowa		\$-	\$-	
Kansas	\$0.05/mL	\$0.36	\$0.05	28
Kentucky	Open: 15% of wholesale; Closed: \$1.50/cartridge	\$6.00	\$0.83	12
Louisiana	\$0.15/mL	\$1.08	\$0.15	23
Maine	43% of wholesale	\$8.10	\$1.13	10
Maryland	Open: 12% of retail; Closed: 60% of retail	\$15.43	\$2.14	4
Massachusetts	75% of wholesale	\$14.13	\$1.96	5
Michigan		\$-	\$-	
Minnesota	95% of wholesale	\$17.90	\$2.49	1
Mississippi		\$-	\$-	
Missouri		\$-	\$-	
Montana		\$-	\$-	
Nebraska	10% retail if >3 mL; \$0.05/mL if ≤3 mL	\$0.36	\$0.05	28
Nevada	30% of wholesale	\$5.65	\$0.79	13
New Hampshire	Open: 8% of wholesale; Closed: \$0.30/mL	\$2.16	\$0.30	20
New Jersey	Open: 10% of retail; Closed: \$0.10/mL	\$0.72	\$0.10	25

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New Mexico	Open: 12.5% of wholesale; Closed: \$0.50/cartridge	\$2.00	\$0.28	21
New York	20% of retail	\$5.14	\$0.71	14
North Carolina	\$0.05/mL	\$0.36	\$0.05	28
North Dakota		\$-	\$-	
Ohio	\$0.10/mL	\$0.72	\$0.10	25
Oklahoma		\$-	\$-	
Oregon	65% of wholesale	\$12.25	\$1.70	7
Pennsylvania	40% of wholesale	\$7.54	\$1.05	11
Rhode Island	Open: 10% of wholesale; Closed: \$0.50/mL	\$3.60	\$0.50	15
South Carolina		\$-	\$-	
South Dakota		\$-	\$-	
Tennessee		\$-	\$-	
Texas		\$-	\$-	
Utah	56% of manufacturing price	\$10.55	\$1.47	8
Vermont	92% of wholesale	\$17.33	\$2.41	2
Virginia	\$0.11/mL	\$0.79	\$0.11	24
Washington	Open: \$0.09/mL; Closed: \$0.27/mL	\$1.94	\$0.27	22
West Virginia	\$0.075/mL	\$0.54	\$0.08	27
Wisconsin	\$0.05/mL	\$0.36	\$0.05	28
Wyoming	15% of wholesale	\$2.83	\$0.39	17
District of Columbia	71% of wholesale	\$13.38	\$1.86	6