

TAXATION OF E-CIGARETTES/VAPING PRODUCTS

(January 2, 2020)

State	Tax Rate/Base (1)	State	Tax Rate/Base (1)
California *	59.27% Wholesale Price	New Hampshire	30 ¢/ml - closed container
Connecticut	10% Open , or 40 ¢/ml - closed container		8% Wholesale Price - Open
Delaware	5 ¢/ml	New Mexico	12.5% Open , or 50 ¢/cartridge - closed
Dist.of Columbia *	96% Wholesale Price	New York	20% Retail Price
Illinois (2)	15% Wholesale Price	North Carolina	5 ¢/ml
Kansas	5 ¢/ml	Ohio	10 ¢/ml
Louisiana	5 ¢/ml	Pennsylvania	40% Wholesale Price
Maine *	43% Wholesale Price	Vermont *	92% Wholesale Price
Massachusetts (3)	75% Wholesale Price	Washington	9 ¢/ml - open 27 ¢/cartridge - closed
Minnesota *	95% Wholesale Price	Wisconsin	5 ¢/ml
Nevada *	30% Wholesale Price	West Virginia	7.5 ¢/ml
New Jersey	10% Open , or 10 ¢/ml - closed container		

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 versus volume liquid vaping solution.

(2) Cook County imposed an additional 20 cent/ml tax.

(3) Massachusetts will impose an excise tax on electronic nicotine delivery system effective June 1, 2020.