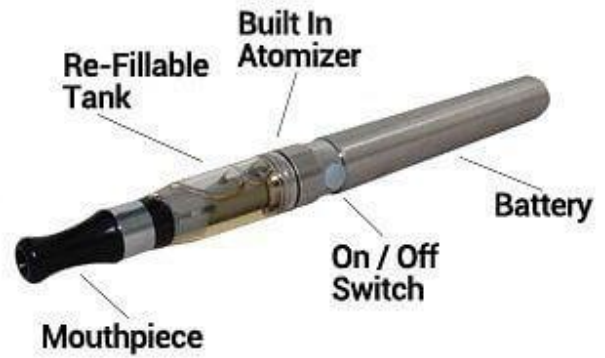


What is an E-Cigarette?



**Cartridge Style
E-Cigarette**



**Re-Fillable Tank
Style E-Cigarette**

State Taxation of E-Cigarettes

States that currently tax e-cigarettes

- **Tax on a percentage of purchase price-wholesale or retail**
 - California: 27.30% of wholesale price
 - District of Columbia: 67% of wholesale price
 - Minnesota: 95% of wholesale price
 - Pennsylvania: 40% of retail price of paraphernalia and liquid
 - Montgomery County, Maryland: 30% of wholesale price
 - Some municipalities in Alaska: between 45% and 55% of wholesale price

- **Tax on a percentage of consumable product**
 - Kansas: \$0.20 per milliliter
 - Louisiana: \$0.05 per milliliter
 - North Carolina: \$0.05 per milliliter of nicotine fluid
 - West Virginia: \$0.075 per milliliter
 - Delaware: \$0.05 per milliliter
 - New Jersey: \$0.10 per milliliter of liquid nicotine
 - City of Chicago: \$0.8 per unit plus \$0.20 per milliliter

Considered Legislation (as of 2016 legislative sessions)

- **Tax on a percentage of purchase price-wholesale or retail**
 - Florida: 85% of wholesale price
 - Hawaii: multiple bills, between 10% and 80% of wholesale price
 - Indiana: 24% of wholesale price
 - Iowa: 50% of wholesale price
 - Kentucky: multiple bills, 15% of retail or 40% of whole price
 - Nevada: 30% of wholesale price
 - New Hampshire: 73.94% of wholesale price
 - New Jersey: multiple bills, between 30% and 70% of wholesale price
 - New York: 75% of wholesale price
 - North Dakota: 50% of wholesale price
 - Oregon: 65% of wholesale price
 - Rhode Island: 80% of wholesale price
 - Washington: multiple bills, between 60% and 95% of wholesale price

- **Tax on a percentage of consumable product**
 - Alabama: \$0.25 per milliliter
 - Arizona: \$0.18 per milliliter
 - Arkansas: \$0.075 per milliliter
 - Indiana: \$0.0083 per milliliter of nicotine fluid
 - Maine: \$2.00 per 18 mg of nicotine
 - Montana: \$0.0173 per milliliter of nicotine fluid
 - New Mexico: \$0.04 per milliliter of nicotine fluid
 - Ohio: \$1.125 per milliliter
 - Virginia: multiple bills, between \$0.10 and \$0.40 per milliliter

Prepared by Joint Fiscal Office
January 22, 2018

Sources: Tax Foundation, Public Health Law Center- U.S. E-Cigarette Regulations, 50 State
Review