



## E-CIGARETTE TAX

### States with Laws Taxing E-Cigarettes<sup>1</sup>

Enacted as of December 15, 2018

State	Excise or Special Tax (non-sales tax)	Effective	State	Excise or Special Tax (non-sales tax)	Effective
Alabama			Montana		
Alaska			Nebraska		
Arizona			Nevada		
Arkansas			New Hampshire		
California	Yes	4/1/2017	New Jersey	Yes	9/29/2018
Colorado			New Mexico		
Connecticut			New York		
Delaware	Yes	1/1/2018	North Carolina	Yes	6/1/2015
District of Columbia	Yes	10/1/2015	North Dakota		
Florida			Ohio		
Georgia			Oklahoma		
Hawaii			Oregon		
Idaho			Pennsylvania	Yes	7/13/2016
Illinois			Rhode Island		
Indiana			South Carolina		
Iowa			South Dakota		
Kansas	Yes	7/1/2017	Tennessee		
Kentucky			Texas		
Louisiana	Yes	7/1/2015	Utah		
Maine			Vermont		
Maryland			Virginia		
Massachusetts			Washington		
Michigan			West Virginia	Yes	7/1/2016
Minnesota	Yes	8/1/2010	Wisconsin		
Mississippi			Wyoming		
Missouri					

<sup>1</sup> As used in this table, *e-cigarette* broadly refers to any product, and its component parts and accessories, that contains nicotine and/or other substances intended for use in the form of an aerosol, often referred to as vapor.