PUBLIC HEALTH LAW CENTER
at Mitchell Hamline School of Law

E-CIGARETTE TAX

States with Laws Taxing E-Cigarettes[1]

Enacted as of June 15, 2025

State	Excise or Special Tax (non-sales tax)	Effective	State	Excise or Special Tax (non-sales tax)	Effective
Alabama			Nevada	Yes	1/1/2020
Alaska			New Hampshire	Yes	1/1/2020
Arizona			New Jersey	Yes	11/1/2019
Arkansas			New Mexico	Yes	7/1/2019
California	Yes	7/1/2022	New York	Yes	12/1/2019
Colorado	Yes	1/1/2022	North Carolina	Yes	7/26/2016
Connecticut	Yes	10/1/2019	North Dakota		
Delaware	Yes	1/1/2018	Ohio	Yes	10/1/2019
District of Columbia	Yes	10/1/2015	Oklahoma		
Florida			Oregon	Yes	1/1/2021
Georgia	Yes	1/1/2021	Pennsylvania	Yes	10/1/2016
Hawaii	Yes	7/1/2023	Rhode Island	Yes	1/1/2025
Idaho			South Carolina		
Illinois	Yes	7/1/2019	South Dakota		
Indiana	Yes	7/1/2022	Tennessee	Yes	7/1/2025
Iowa			Texas		
Kansas	Yes	7/1/2017	Utah	Yes	7/1/2020
Kentucky	Yes	8/1/2020	Vermont	Yes	7/1/2019
Louisiana	Yes	5/8/2016	Virginia	Yes	7/1/2020
Maine	Yes	1/2/2020	Washington	Yes	10/1/2019
Maryland	Yes	5/30/2021	West Virginia	Yes	7/1/2016
Massachusetts	Yes	6/1/2020	Wisconsin	Yes	10/1/2019
Michigan			Wyoming	Yes	7/1/2020
Minnesota	Yes	8/1/2010	American Samoa		
Mississippi			Guam		
Missouri			Northern Mariana Isl.	Yes	9/28/2020
Montana			Puerto Rico	Yes	1/31/2011
Nebraska	Yes	1/1/2024	U.S. Virgin Islands	Yes	12/22/2014

[1] 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.