

## E-CIGARETTE TAX

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

Enacted as of September 15, 2021

| 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                                   | 7/1/2021  | New York              | Yes                                   | 12/1/2019  |
| Colorado             | Yes                                   | 1/1/2021  | 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               |                                       |           | Rhode Island          |                                       |            |
| Idaho                |                                       |           | South Carolina        |                                       |            |
| Illinois             | Yes                                   | 7/1/2019  | South Dakota          |                                       |            |
| Indiana              | Yes                                   | 7/1/2022  | Tennessee             |                                       |            |
| 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             |                                       |           | U.S. Virgin Islands   | Yes                                   | 12/22/2014 |

<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.