



IMPACT OF TAXATION ON THE USE OF VAPOR PRODUCTS

The following table provides information on the change in the prevalence of vapor product use by minors, as reflected in survey results derived from the Youth Risk Behavior Survey (YRBS) and other statewide school surveys, during the period before and after tax was imposed on vapor products in each state that imposes a tax. The YRBS was developed by the Centers for Disease Control and Prevention in 1991 to monitor the prevalence of health risk behaviors among youth. The state-level surveys generally are conducted by local departments of health and education in the spring of odd-numbered years.

State/Territory	Current Tax Rate	Date Vapor Product Tax First Imposed	Rate of Use Before Imposition of Tax	Rate of Use After Imposition of Tax	Rate of Use Increase or Decrease
California	56.93 percent of the wholesale price of electronic cigarette products	April 1, 2017	The 2015 California YRBS indicates 21.4 percent of high school students reported using vapor products at least once in the 30 days before the survey	The 2019 California YRBS indicates 18.2 percent of high school students reported using vapor products at least once in the 30 days before the survey	Decrease
Connecticut	40 cents per milliliter of nicotine-containing e-liquid contained within an electronic cigarette product that is prefilled and not intended to be refillable or 10 percent of the wholesale price of any other electronic cigarette product	October 1, 2019	The 2019 Connecticut YRBS indicates 27 percent of high school students reported using vapor products at least once in the 30 days before the survey	Survey data will not be available until 2021	
Delaware	5 cents per milliliter of e-liquid that contains nicotine	January 1, 2018	The 2017 Delaware YRBS indicates 13.6 percent of high school students reported using vapor products at least once in the 30 days before the survey	Survey data has not been released	
District of Columbia	91 percent of the wholesale price of electronic cigarette products	October 1, 2015	The 2015 District of Columbia YRBS indicates 13.4 percent of high school students reported using vapor products at least once in the 30 days before the survey	The 2017 District of Columbia YRBS indicates 10.9 percent of high school students reported using vapor products at least once in the 30 days before the survey	Decrease
Illinois	15 percent of the wholesale price of electronic cigarette products	July 1, 2019	The 2019 Illinois YRBS indicates 19.9 percent of high school students reported using vapor products at least once in the 30 days before the survey	Survey data will not be available until 2021	

State/ Territory	Current Tax Rate	Date Vapor Product Tax First Imposed	Rate of Use Before Imposition of Tax	Rate of Use After Imposition of Tax	Rate of Use Increase or Decrease
Kansas	5 cents per milliliter of e-liquid	July 1, 2017	The 2017 Kansas YRBS indicates 10.6 percent of high school students reported using vapor products at least once in the 30 days before the survey	The 2019 Kansas YRBS indicates 22 percent of high school students reported using vapor products at least once in the 30 days before the survey	Increase
Louisiana	5 cents per milliliter of e-liquid that contains nicotine	August 1, 2015	The 2015 Louisiana Youth Tobacco Survey indicates 9.1 percent of high school students reported using vapor products at least once in the 30 days before the survey	The 2017 Louisiana Youth Tobacco Survey indicates 12.3 percent of high school students reported using vapor products at least once in the 30 days before the survey	Increase
Maine	43 percent of the wholesale price of electronic cigarette products	January 2, 2020	The 2019 Maine YRBS indicates 30.2 percent of Maine high school students report using vapor products at least once in the 30 days before the survey	Survey data will not be available until 2021	
Massachusetts	75 percent of the wholesale price of vaping products	June 1, 2020	The 2019 Massachusetts YRBS indicates 32.2 percent of high school students reported using vapor products at least once in the 30 days before the survey	Survey data will not be available until 2021	
Minnesota	95 percent of the wholesale price of any product containing or derived from tobacco	October 22, 2012 ¹	Minnesota does not administer the YRBS. Additionally, questions specific to vapor products were not listed on the YRBS before 2015.	An alternative survey administered in 2016, the Minnesota Student Survey, indicates 17.1 percent of 11 th grade students reported using vapor products at least once in the 30 days before the survey	
Nevada	30 percent of the wholesale price of electronic cigarette products	January 1, 2020	The 2019 Nevada YRBS indicates 22.5 percent of high school students reported using vapor products at least once in the 30 days before the survey	Survey data will not be available until 2021	
New Hampshire	30 cents per milliliter of nicotine-containing e-liquid contained within an electronic cigarette product that is pre-filled and not intended to be refillable and 8 percent of the wholesale price of nicotine-containing open system vaping products	January 1, 2020	The 2019 New Hampshire YRBS indicates 33.8 percent of high school students reported using vapor products at least once in the 30 days before the survey	Survey data will not be available until 2021	

State/ Territory	Current Tax Rate	Date Vapor Product Tax First Imposed	Rate of Use Before Imposition of Tax	Rate of Use After Imposition of Tax	Rate of Use Increase or Decrease
New Jersey	10 cents per milliliter of nicotine-containing e-liquid contained within an electronic cigarette product that is prefilled and not intended to be refillable and 10 percent of the retail sales price of any other nicotine-containing e-liquid	November 1, 2019	The 2019 New Jersey YRBS indicates 27.6 percent of high school students reported using vapor products at least once in the 30 days before the survey	Survey data will not be available until 2021	
New Mexico	50 cents per single-use, prefilled, disposable e-liquid cartridge containing 5 milliliters or less of e-liquid and 12.5 percent of the wholesale price of all other containers of e-liquid	July 1, 2019	The 2019 New Mexico YRBS indicates 34 percent of high school students reported using vapor products at least once in the 30 days before the survey	Survey data will not be available until 2021	
New York	20 percent of the retail sales price of electronic cigarette products	December 1, 2019	The 2019 New York YRBS indicates 22.4 percent of high school students reported using vapor products at least once in the 30 days before the survey	Survey data will not be available until 2021	
North Carolina	5 cents per milliliter of e-liquid that contains nicotine	June 1, 2015	The 2015 North Carolina YRBS indicates 29.6 percent of high school students reported using vapor products at least once in the 30 days before the survey	The 2017 North Carolina YRBS indicates 22.1 percent of high school students reported using vapor products at least once in the 30 days before the survey	Decrease
Ohio	10 cents per milliliter of e-liquid that contains nicotine	October 1, 2019	The 2019 Ohio YRBS indicates 29.8 percent of high school students reported using vapor products at least once in the 30 days before the survey	Survey data will not be available until 2021	
Pennsylvania	40 percent of the wholesale price of electronic cigarette products	October 1, 2016	The 2015 Pennsylvania YRBS indicates 24.1 percent of high school students reported using vapor products at least once in the 30 days before the survey	The 2017 Pennsylvania YRBS indicates 11.3 percent of high school students reported using vapor products at least once in the 30 days before the survey	Decrease
Utah	56 percent of the wholesale price of e-liquid and prefilled electronic cigarette products	July 1, 2020	The 2019 Utah YRBS indicates 9.7 percent of high school students reported using vapor products at least once in the 30 days before the survey	Survey data will not be available until 2021	
Vermont	92 percent of the wholesale price of electronic cigarette products	July 1, 2019	The 2019 Vermont YRBS indicates 26.4 percent of high school students reported using vapor products at least once in the 30 days before the survey	Survey data will not be available until 2021	
Virginia	6.6 cents per milliliter of e-liquid that contains nicotine	July 1, 2020	The 2019 Virginia YRBS indicates 19.9 percent of high school students reported using vapor products at least once in the 30 days before the survey	Survey data will not be available until 2021	

State/ Territory	Current Tax Rate	Date Vapor Product Tax First Imposed	Rate of Use Before Imposition of Tax	Rate of Use After Imposition of Tax	Rate of Use Increase or Decrease
Washington	9 cents per milliliter of e-liquid in accessible containers larger than 5 milliliters and 27 cents per milliliter of e-liquid in all other containers	October 1, 2019	Washington does not participate in administering the YRBS	Washington does not participate in administering the YRBS	
West Virginia	7.5 cents per milliliter of e-liquid	July 1, 2016	The 2015 West Virginia YRBS indicates 31.2 percent of high school students reported using vapor products at least once in the 30 days before the survey	The 2017 West Virginia YRBS indicates 14.3 percent of high school students reported using vapor products at least once in the 30 days before the survey	Decrease
Wisconsin	5 cents per milliliter of e-liquid	October 1, 2019	The 2019 Wisconsin YRBS indicates 20.6 percent of high school students reported using vapor products at least once in the 30 days before the survey	Survey data will not be available until 2021	
Wyoming	15 percent of the wholesale price of electronic cigarette products or 7.5 percent of the retail price of electronic cigarette, payable by the customer, if the 15 percent wholesale tax was not remitted by the retailer	July 1, 2020	Wyoming does not participate in administering the YRBS	Wyoming does not participate in administering the YRBS	

¹On October 22, 2012, the Minnesota Department of Revenue issued *Revenue Notice 12-11*, indicating electronic cigarettes are classified under the definition of other tobacco products and are taxable.