



## 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 are conducted by local departments of health and education every 2 years.

| State/<br>Territory     | Tax<br>Rate   | Date Vapor Product<br>Tax First Imposed | Rate of Use Before<br>Imposition of Tax   | Rate of Use After<br>Imposition of Tax   |
|-------------------------|---|---|---|--|
| 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                | Data not yet available <sup>1</sup>  |
| 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 School Health Survey indicates 27 percent of high school students reported using vapor products at least once in the 30 days before the survey | Data not yet available   |
| 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                  | Data not yet available <sup>1</sup>  |
| District of<br>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 |
| Illinois                | 15 percent of the wholesale price of electronic cigarette products  | July 1, 2019                            | The 2017 Illinois YRBS indicates 13.2 percent of high school students reported using vapor products at least once in the 30 days before the survey                  | Data not yet available   |
| 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                    | Data not yet available <sup>1</sup>  |

| State/<br>Territory | Tax<br>Rate  | Date Vapor Product<br>Tax First Imposed | Rate of Use Before<br>Imposition of Tax   | Rate of Use After<br>Imposition of Tax   |
|---------------------|--|---|---|--|
| 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  |
| Maine               | 43 percent of the wholesale price of electronic cigarette products   | January 2, 2020                         | The 2019 Maine Integrated Youth Health Survey indicates 28.7 percent of Maine high school students report using vapor products at least once in the 30 days before the survey | Data not yet available   |
| Massachusetts       | 75 percent of the wholesale price of vaping products   | June 1, 2020                            | The 2019 Massachusetts Youth Health Survey indicates 32 percent of high school students reported using vapor products at least once in the 30 days before the survey          | Data not yet available   |
| Minnesota           | 95 percent of the wholesale price of any product containing or derived from tobacco  | October 22, 2012 <sup>2</sup>           | 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 <sup>th</sup> 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                              | Data not yet available   |
| New Hampshire       | 30 cents per milliliter of nicotine-containing e-liquid contained within an electronic cigarette product that is prefilled and not intended to be refillable and 8 percent of the wholesale price of nicotine-containing open system vaping products | January 1, 2020                         | The 2017 New Hampshire YRBS indicates 23.8 percent of high school students reported using vapor products at least once in the 30 days before the survey                       | Data not yet available   |
| 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 2016 New Jersey Youth Tobacco Survey indicates 9.6 percent of high school students reported using vapor products at least once in the 30 days before the survey           | Data not yet available   |
| 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 2017 New Mexico YRBS indicates 24.7 percent of high school students reported using vapor products at least once in the 30 days before the survey                          | Data not yet available   |

| State/<br>Territory | Tax<br>Rate   | Date Vapor Product<br>Tax First Imposed | Rate of Use Before<br>Imposition of Tax  | Rate of Use After<br>Imposition of Tax   |
|---------------------|---|---|--|--|
| New York            | 20 percent of the retail sales price of electronic cigarette products   | December 1, 2019                        | The 2017 New York YRBS indicates 14.5 percent of high school students reported using vapor products at least once in the 30 days before the survey       | Data not yet available   |
| 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 |
| Ohio                | 10 cents per milliliter of e-liquid that contains nicotine  | October 1, 2019                         | Data could not be located  | Data not yet available   |
| 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   |
| Utah                | 56 percent of the wholesale price of e-liquid and prefilled electronic cigarette products   | July 1, 2020                            | The 2017 Utah YRBS indicates 7.6 percent of high school students reported using vapor products at least once in the 30 days before the survey            | Data not yet available   |
| Vermont             | 92 percent of the wholesale price of electronic cigarette products  | July 1, 2019                            | The 2017 Vermont YRBS indicates 12 percent of high school students reported using vapor products at least once in the 30 days before the survey          | Data not yet available   |
| Virginia            | 6.6 cents per milliliter of e-liquid that contains nicotine   | July 1, 2020                            | The 2017 Virginia YRBS indicates 11.8 percent of high school students reported using vapor products at least once in the 30 days before the survey       | Data not yet available   |
| 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  |
| Wisconsin           | 5 cents per milliliter of e-liquid  | October 1, 2019                         | The 2017 Wisconsin YRBS indicates 11.6 percent of high school students reported using vapor products at least once in the 30 days before the survey      | Data not yet available   |

| State/<br>Territory | Tax<br>Rate  | Date Vapor Product<br>Tax First Imposed | Rate of Use Before<br>Imposition of Tax                | Rate of Use After<br>Imposition of Tax                 |
|---------------------|--|---|--|--|
| 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 |

<sup>1</sup>Results from the 2019 YRBS will be available on the Centers for Disease Control and Prevention website in August 2020.

<sup>2</sup>On 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.