

PLEASE NOTE: Taxes must be paid within 72 hours of possession.

Under state law, consumers are required to pay Washington taxes on cigarettes possessed in Washington. When you buy from a retailer in Washington, the taxes have been paid (as evidenced by the Washington State cigarette tax stamp). When you purchase cigarettes that do not bear the Washington State cigarette tax stamp, the cigarette tax and sales/use tax must be declared and paid.

Tax declarations and payments may be submitted online at dor.wa.gov.

- To file online:**
1. Log onto "My Account."
 2. Click on "List of Services."
 3. Under File and Pay Taxes, click on "Cigarette Tax."

Tax Rate per Carton of Cigarettes

- For purchases on or after July 1, 2005, the tax rate per carton is \$20.25.

Determine Location Code and Use Tax Rate

The rate of use tax is determined by the location where the item is first used in Washington. Normally, this will be the location of your residence.

- To determine the location code(s) and sales/use tax rate(s), use our Tax Rate Lookup Tool (GIS) located on our web site at dor.wa.gov. Enter the address for the location of first use in Washington, and click on "Search." The Tax Rate Lookup Tool will provide the location code and total tax rate. Enter this information on line 5, page 1.

Smoking Cessation Resources

Washington State Department of Health Tobacco Quit Line web site: quitline.com

If you have additional questions, please contact the Special Programs Division at (360) 570-3265