

Vapor Products Tax

RCW Chapter 82.25

Tax Base The sale, use, consumption, handling, possession, or distribution of vapor products measured by the volume of the solution as listed by the manufacturer.

Vapor products include:

- Electronic cigarettes, cigars, cigarillos, pipes, or similar products or devices.
- Cartridges or containers of liquid nicotine, solution, or other consumable substances, regardless of whether it contains nicotine.

This tax is in addition to retail sales, use, business and occupation, and litter taxes that may apply.

Tax exemptions may reduce these taxes.

For more information refer to the [Tax Exemption Study](#).

Tax Rate \$0.09 per mL on accessible containers of solution greater than 5mL

\$0.27 per mL on all other vapor products

Recent Collections (\$000)

Fiscal Year	Collections	% Change	% of All State Taxes
2021	\$14,958	165.4%	0.05%
2020	\$5,635	-	0.02%

Distribution of Receipts

The follow accounts receive these taxes:

- The Andy Hill Cancer Research Endowment Fund Match Transfer Account receives 50% up to \$10 million.
 - The Foundational Public Health Services Account receives the remainder.
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Levied by State

Vapor Products Tax

Administration Department of Revenue

Distributors and retailers of vapor products must obtain a license from the Liquor and Cannabis Board including a criminal background check.

Taxpayers report and pay on the combined excise tax return.

History 2019 Established the vapor products tax, effective October 1, 2019.
