Recent Efforts to Impose Sin Taxes on E-Cigarettes

Prepared by Americans for Tax Reform
www.atr.org

Legislation Passed
Legislation Pending
Legislation Defeated

[Map of the United States with states color-coded to indicate the status of legislation for each state.]

- **Red**: Legislation Passed
- **Orange**: Legislation Pending
- **Yellow**: Legislation Defeated

**Tax Rates and Wholesale Percentages**

- 1.8 cents per mL of vapor
- 65% Wholesale
- 86% Wholesale
- 30% Wholesale
- 86% Wholesale
- 86% Wholesale
- 50% Wholesale
- 7.5 cents per 1.5 mL
- 4 cents per mg of nicotine
- 15% Wholesale
- 40 cents per mL of vapor
- 40% Wholesale
- 75% Wholesale
- 46% Wholesale
- 10 centers per 18mg of nicotine
- 73.94% Wholesale
- 80% Wholesale
- 5 cents per mL
- 5 cents per mL
- 20 cents per mL
- 24% Wholesale
- 60% Wholesale
- 40% Wholesale
- 25 cents per mL
- 25 cents per mL
- 5 cents per mL
- 5 cents per mL
- 20 cents per mL
- 7.5 cents per 1.5 mL
- 25 cents per mL
- 85% Wholesale
- 85% Wholesale
- 5 cents per mL
- 5 cents per mL

**States by Region**

- **Northeast**: MA, NH, ME, VT, RI, CT, NY
- **Midwest**: MN, MI, WI, IL, IA, NE, SD, ND, MO
- **South**: SC, VA, NC, GA, AL, MS, LA, TX, OK, AR
- **West**: CA, NV, ID, OR, WA, AZ, NM, UT, CO, MT, WY, WY, AK, HI

**Recent Efforts**

Recent efforts to impose sin taxes on e-cigarettes have been met with varying degrees of success across the United States.