2016 Excise Tax Rates and Threats to Vapor Products in the States

City & County Tax Rates
- Cook County, IL: 20 cents per mL
- Chicago, IL: 55 cents per mL
- Montgomery County, MD: 30% wholesale
- Juneau, AK: 45% wholesale
- Mat-Su, AK: 55% wholesale
- Washington, D.C.: 67% wholesale

Excise Tax Legislation Passed
- 20 cents per mL
- 5 cents per mL
- 5 cents per mL
- 95% wholesale
- 4 cents per mg of nicotine
- 1 cent per mg of nicotine
- 67% wholesale

Excise Tax Legislation Pending
- 69.7% wholesale
- 15% wholesale
- 7.5 cents per mL
- 60% retail
- 80% wholesale
- 75% wholesale
- D.C.: 67% wholesale

Excise Tax Ballot Initiative
- Pending

Excise Tax Legislation Defeated
- 95% wholesale
- 18% retail
- 50% wholesale
- 50% wholesale
- 60% retail
- 75% wholesale
- 100% wholesale

The pending California ballot initiative creates a cigarette equivalency tax for vapor products which equals 28.13% in 2016 but would rise to 69.7% at a new cigarette tax rate of $2.87 per pack.