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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
- 50% retail
- 66% wholesale
- 86% wholesale
- 95% wholesale

Excise Tax Legislation Pending
- 30% wholesale
- 40% wholesale

Excise Tax Ballot Initiative Pending
- 1 cent per mg of nicotine

Excise Tax Legislation Defeated
- 56% wholesale
- 45% wholesale
- 55% wholesale

1 cent per mg of nicotine

*The pending California ballot initiative creates a cigarette equivalency tax for vapor products. If the current O.T.P. tax were applied, the new vapor product tax would equal 27.3% in 2016 and would rise to 62.8% at the wholesale level in 2017. If the structure of this new tax was calculated as a percentage of the average cost of the new cigarette tax plus a pack of cigarettes in California (potentially $7.50 after a $2/per pack cigarette tax increase), the vapor product tax would equal roughly 38.27%.

(tax of $2.87 divided by avg. cost of $7.50 equals 38.27%).

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