



## Attn. Licensees: October 1, 2019 Vapor Tax Effective

**Vapor Product Taxation.** As a result of 2019 legislation (HB 1873): Tax upon the sale, use, consumption, handling, possession, or distribution of vapor products. For details on this legislation, please visit: <https://app.leg.wa.gov/bills/summary>.

### What is being taxed?

- Solution (with or without nicotine) - by the milliliter (mL)
  - Under 5 mL = \$0.27 per mL
  - 5 mL and over = \$0.09 per mL

<b>EXAMPLES</b>	
	<p>Pods = 0.7 mL</p> <ul style="list-style-type: none"> <li>• (Under 5 mL = \$0.27 per mL)</li> <li>• Tax = \$0.27</li> </ul>
	<p>100 mL bottle</p> <ul style="list-style-type: none"> <li>• (5 mL and over = \$0.09 per mL)</li> <li>• Tax = \$9.00</li> </ul>
	<p>50 mL = \$4.50</p> <p>30 mL = \$2.70</p> <p>20 mL = \$1.80</p> <p>15 mL = \$1.35</p> <p>10 mL = \$0.90</p> <p>5 mL = \$0.45</p>

## Who pays the tax?

- When the distributor:
  - Brings, or causes to be brought into this state from outside the state, vapor products for sale;
  - Makes, manufactures, fabricates, or stores vapor products in this state for sale in this state;
  - Ships or transports vapor products to retailers or consumers in this state; or
  - Handles for sale any vapor products that are within this state but upon which tax has not been imposed.

## What is the “floor” tax?

- Preexisting inventory of vapor products on 10/01/2019.
- Preexisting inventories of vapor products must be reported by 10/31/2019 to the Department of Revenue (DOR).
- Taxes are to be paid on or before 01/31/2020 to the DOR.
- If not paid, interest and penalties will incur.

## Questions? Contact:

### Washington State Liquor and Cannabis Board Officers

- Lt. Susan Anderson, 253-720-3025
- Officer Joel McCloud, 360-333-7774
- Officer Bob Dunham, 509-220-8603
- Officer Christian Gonzalez, 360-216-5975

### Washington State Department of Revenue

- Tax Assistance Main Line, 360-705-6705
- [DORRecoveryTeam2@DOR.WA.GOV](mailto:DORRecoveryTeam2@DOR.WA.GOV)

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