



Vapor Product Taxation

RCW 82.25.010: Tax upon the sale, use, consumption, handling, possession, or distribution of vapor products.

What is Taxed

- Solution (with or without nicotine) is taxed by the milliliter (mL)
 - Inaccessible (disposable) = \$0.27 per mL
 - Accessible containers 5 mL and under = \$0.27 per mL
 - Accessible containers over 5 mL = \$0.09 per mL



Who Pays the Tax

- The tax is to be collected 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.

Washington State Department of Revenue Tax Assistance:

Website: [Vapor products tax | Washington Department of Revenue](#)

Main Line: 360-705-6705