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](https://lcb.wa.gov/tax-assistance/financial-assistance/vapor-products-tax)
Main Line: 360-705-6705