



Department of  
Taxation

September 30, 2019

## **Ohio's Tax on Vapor Products Effective Tomorrow**

Ohio's tax on vapor products takes effect tomorrow, Tuesday, October 1, 2019.

This tax was enacted by the Ohio General Assembly in the most recent state budget, Amended Substitute House Bill No. 166, and signed by Governor Mike DeWine.

Vapor products include any liquid solution or other substance that contains nicotine and is depleted as it is used in an electronic smoking product, such as electronic cigarettes, cigars, pipes, hookahs, etc.

The tax on vapor products is levied on the volume of vapor product at a rate of one cent per one-tenth of a milliliter or gram, depending on whether it is sold as a liquid or a solid.

The tax is paid monthly by vapor distributors of vapor products that are received in Ohio. Vapor products are also subject to sales tax when sold at retail.

The tax is expected to generate approximately \$3.2 million in the current, partial Fiscal Year (2020), and \$4.9 million in Fiscal Year 2021 which is the first full, 12-month fiscal year for this tax.

Revenue from the vapor products tax will be deposited into the Ohio General Revenue Fund.

As with cigarettes and other tobacco products, consumers must be at least 21-years old to purchase vapor products.

For addition details, please see [Information Release XT-2019-02](#).

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