

E-cigarettes are Subject to Minnesota Tobacco Excise Tax



E-cigarettes and e-juice are considered tobacco products and are subject to the Tobacco Tax, which is currently 95% of the wholesale cost of any product containing or derived from tobacco.

Item	Subject to Tobacco Excise Tax
One time use e-cigarette	Yes
Reusable/refillable device & components	No
Cartridges/e-juice containing nicotine	Yes
Cartridges/e-juice with 0% nicotine	No

Distributors who do not pay Tobacco Tax on these products are subject to penalties, interest, license revocation, and possible criminal charges.

Retailers are required to purchase tax paid product. If you do not comply you are subject to penalties, interest, license revocation, and possible criminal charges.

Consumers who purchase from someone who has not paid the Tobacco Tax must pay Tobacco Consumer Use Tax.

For more information, go to our website, www.revenue.state.mn.us and use keyword: **e-cigarette**