

# E-cigarettes are Subject to Minnesota Tobacco Excise Tax



**E-cigarettes and e-juice that contain nicotine are considered tobacco products and are subject to the Tobacco Tax. The Tobacco Tax is 95% of the wholesale cost.**

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 untaxed product must pay the Tobacco Consumer Use Tax unless an applicable exemption applies.

For more information, go to our website, [www.revenue.state.mn.us](http://www.revenue.state.mn.us) and use keyword: **E-cigarette**