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**For Immediate Release**

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## **Vapor Products Excise Tax Takes Effect October 1**

Today, the Wisconsin Department of Revenue (DOR) will begin collecting an excise tax on vapor products in Wisconsin. A "vapor product" is defined as a noncombustible substance that produces vapor or aerosol meant for inhalation.

The tax rate is 5 cents per milliliter of liquid or other substance heated to produce vapor for inhalation, regardless of whether the liquid or other substance contains nicotine.

The tax, enacted under state law, applies to businesses that do any of the following:

- Sell and ship from outside Wisconsin untaxed vapor products to retailers in Wisconsin.
- Sell and ship from outside Wisconsin untaxed vapor products to consumers in Wisconsin.
- Manufacture vapor products in Wisconsin for sale in Wisconsin.

The tax is due after receiving the untaxed vapor product within the state.

The Legislative Fiscal Bureau estimated the vapor products tax could result in \$2.3 million in FY20 and \$3.2 million in FY21. DOR will monitor actual collections once returns are filed.

A [Vapor Product Tax](#) page on the Wisconsin Department of Revenue's website answers many frequently asked questions. Those interested in the vapor products tax may sign up for the [Cigarette, Tobacco and Vapor Products Excise Tax](#) electronic mailing list.

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