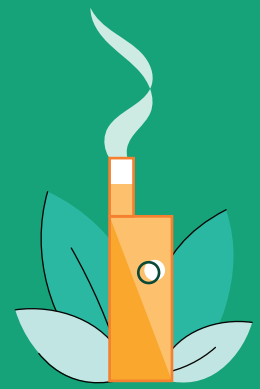


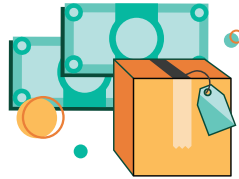
Simplify Vape Tax Compliance

Token of Trust can help you save time and money while navigating excise tax, sales tax, business licensing, and PACT Act requirements.



Determination

Determine excise tax rates based on taxability rules and exemptions.



Collection

Automatically collect excise taxes from customers at the online point of sale.

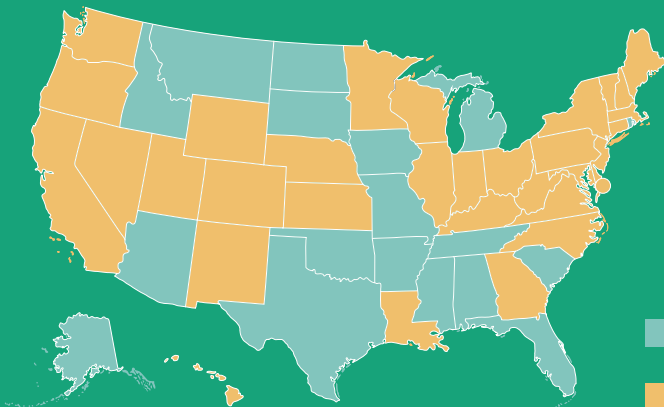


Submission

File excise tax and PACT Act submissions with state and local agencies.

National Wholesale & Retail Tax Rule Support

Token of Trust supports wholesale and retail orders across all US states and local jurisdictions.



■ No excise taxes
■ Various excise taxes apply

Supported eCommerce Platforms

- Big Commerce
- NetSuite
- Magento
- ShopifyPlus & Shopify
- Woocommerce
- Custom Integrations

Trusted by the Vape Industry

“ We quickly found ourselves dealing with not just one set of rules, but 5, then 10, then 18. Token of Trust was the obvious choice for us to scale our business. Frankly, we see them as a member of our team. ”

– **Adam Winfrey**
CEO of Big D Vapor

Questions? Connect with Token of Trust

Call 833-738-0038 or email us at sales@tokenfotrust.com

US Vape Tax Requirements by Jurisdiction

Last Updated: 2023-03-24* to the upper right corner of the chart side.

State	State Excise Tax Rates	License Req.	Restrictions	State Law/Code
Alabama	No	Yes		ALA. CODE §§ 40-12-72, 28-11-7, and 28-11-8
Alaska	55% wholesale price in Matanuska Susitna Borough and a 45% wholesale price in Juneau, Petersburg and NW Arctic Borough.	Yes		ALASKA STAT. § 43.50.010(a); ALASKA STAT. § 43.70.075(a)
Arizona	No	No		
Arkansas	No	Yes	(1) Online sales ban: Statewide	ARK. CODE ANN. § 26-57-214(c)
California	61.74% of wholesale; 12.5% of	Yes	(1) Flavor ban: Statewide (2) Vape ban: San Francisco citywide	CAL. BUS & PROF § 22972(a)
Colorado	50% of manufacturing price	Yes	(1) Online sales ban: Statewide (2) Flavor ban: Boulder	HB 1001
Connecticut	\$0.40 per mL on closed systems; 10% wholesale	Yes		CONN. GEN. STAT. ANN. § 12-287
Delaware	0.05 per mL	Yes		DEL. CODE. ANN. tit. 30, § 5307
District of Columbia	91% of wholesale	Yes		D.C. CODE ANN. § 47-2404(a)
Florida	No	Yes		FLA. STAT. ANN. § 569.003(1)(a)
Georgia	7% wholesale on pre-fillable and open systems; \$0.05 per mL on closed systems	Yes	(1) Online sales ban: Statewide	GA. CODE. ANN. § 48-11-4(a)
Hawaii	70% of wholesale	Yes	(1) Online sales ban: Statewide	HAW. REV. STAT. ANN. § 245-2.5 (a)
Idaho	No	Yes		IDAHO CODE § 39-5704
Illinois	15% of Wholesale. Cook County \$0.20 per mL Chicago requires \$1.50 per product unit plus an additional \$1.20 per fluid mL.	Yes	(1) Flavor ban: Chicago	35 ILL. COMP. STAT. ANN. 130/4G
Indiana	15% of wholesale on closed systems; 15% retail on open systems	Yes		IND. CODE ANN. § 7.1-3-18.5-1(a)
Iowa	No	Yes		IOWA CODE ANN. § 453A.13
Kansas	\$0.05 per mL	Yes		KAN. STAT. ANN. § 79-3303
Kentucky	15% wholesale on open systems, \$1.50 per cartridge on closed systems	Yes		KY. REV. STAT. ANN. § 138.140(2)(a)
Louisiana	\$0.05 per mL	Yes		LA. REV. STAT. ANN. § 26:906(A); LA. REV. STAT. ANN. § 26:902(2)
Maine	43% of wholesale	Yes	(1) Flavor ban: Portland, Brunswick, Bangor, and South Portland	ME. REV. STAT. ANN. tit. 22, § 1551-A(1)
Maryland	12% retail (60% if less than 5mL)	Yes	(1) Disposable flavor ban: Statewide	MD. CODE ANN. BUS. REG. § 16-202
Massachusetts	75% of wholesale	Yes	(1) Flavor ban: Statewide	MASS GEN. LAWS ANN. ch. 64C § 2
Michigan	No	No		
Minnesota	95% of wholesale	Yes		MINN. STAT. ANN. § 461.12(1)
Mississippi	No Tax	No		MISS. CODE ANN. § 27-69-5
Missouri	No Tax	No		
Montana	No Tax	Yes		MONT. CODE ANN. §§ 16-11-120 and 16-11-303
Nebraska	\$0.05 per ml for ENDS with 3 ml or less; 10% of wholesale price for more than 3 ml.	Yes		NEB. REV. STAT. § 28-1420
Nevada	30% of wholesale	Yes		NEV. REV. STAT. ANN. § 370.080; NEV. REV. STAT. ANN. § 370.445
New Hampshire	8% wholesale on open systems; \$0.30 per mL on closed systems	Yes		N.H. Rev. Stat. Ann. §§ 178:19-a and 178:1
New Jersey	\$0.10/ml wholesale on disposable systems; 10% retail	Yes	(1) Flavor ban: Statewide	N.J. REV. STAT. § 54: 40A-3
New Mexico	12.5% of product value, \$0.50/cartridge closed	Yes	(1) Flavor ban: Statewide	N.M. Stat. Ann. § 7-12A-3(D)(E)
New York	20% retail	Yes	(1) Flavor ban: Statewide (2) Online sales ban: Statewide	N.Y. TAX LAW § 480-A(1)(a)
North Carolina	\$0.05 per mL	Yes		N.C. GEN. STAT § 105-113.36A(a)(1)
North Dakota	No Tax	No		N.D. CENT. CODE § 57-36-02
Ohio	\$0.10 per mL	Yes		OHIO REV. CODE ANN. § 5743.15(a)
Oklahoma	No Tax	Yes		OKLA. STAT. tit. 68, § 304(b)
Oregon	65% of wholesale	Yes		SB 587
Pennsylvania	40% wholesale	Yes		72 PA. CONS. STAT. § 203-A(a)
Rhode Island	No	Yes	(1) Flavor ban: Statewide	R.I. GEN. LAWS § 44-20-2
South Carolina	No Tax	No		
South Dakota	No Tax	No	(1) Online sales ban	
Tennessee	No Tax	No		
Texas	No Tax	Yes		TEX. TAX CODE ANN. § 154.101(a); TEX. TAX CODE ANN. § 155.041(a)
Utah	56% of wholesale	Yes	(1) Online sales ban (D2C Only)	UTAH CODE ANN. §§ 59-14-201, 59-14-301, and HB 324
Vermont	92% of wholesale	Yes	(1) Online sales ban (D2C Only)	VT. STAT. ANN. tit. 7, § 1002(a)
Virginia	\$0.066 per mL	Yes		VA. CODE ANN. § 58.1-1021.02
Washington	\$0.09 per mL open; \$0.27 per mL	Yes		WASH. REV. CODE ANN. § 82.24.500
West Virginia	\$0.075 per mL	Yes		W. VA CODE § 11-12-4a(a)
Wisconsin	\$0.05 per mL; E-liquid not in a device is not subject to tax	Yes		WIS. STAT. § 139.34(1)(a)
Wyoming	15% of wholesale; 7.5% of retail if wholesale tax is unpaid	Yes		WYO. STAT. ANN. § 39-18-104(g)

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