

**WISCONSIN DEPARTMENT OF REVENUE  
DIVISION OF INCOME, SALES, AND EXCISE TAX**

**NOTICE OF PROPOSED GUIDANCE DOCUMENTS**

Pursuant to sec. 227.112, Wis. Stats., the Wisconsin Department of Revenue, Division of Income, Sales, and Excise Taxes hereby seeks comment on the proposed guidance document listed in the table below.

**SUBMITTING PUBLIC COMMENTS**

Public comments on proposed or adopted guidance documents may be submitted online at: <https://www.revenue.wi.gov/Pages/contactUs/proposed-Guidance.aspx>.

**DEADLINE FOR SUBMISSION**

The period for public comment for proposed guidance documents ends 21 days after publication in the Administrative Register, unless the Governor approves a shorter commenting period.

<b>Document Number</b>	<b>Document Title</b>
<b>FS3501</b>	Fact Sheet 3501, Vapor Products Tax

## Vapor Products Tax Fact Sheet 3501

[revenue.wi.gov](http://revenue.wi.gov)

This is a proposed guidance document. The document has been submitted to the Legislative Reference Bureau for publication in the Administrative Register for public comment as provided by [sec. 227.112\(1\)](#), Wis. Stats.

Effective October 1, 2019, the liquid, gel or other substance used in e-cigarettes is subject to Wisconsin excise tax. 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.

Equipment and devices not containing the liquid or other substance are **not** subject to the tax.

### Who is Subject to the Tax?

**Distributors** that sell and ship untaxed vapor products to **retailers** in Wisconsin.

**Retailers** that sell and ship untaxed vapor products to **consumers** in Wisconsin.

**Manufacturers** that produce vapor products in Wisconsin for sale in Wisconsin.

**Consumers** that purchase vapor products from someone who has not paid the vapor products excise tax must pay a use tax. File Form TT-104s.

### How Do I Obtain a Permit?

**Distributors** of vapor products must apply for a permit by completing Form CTP-129, *Cigarette and Tobacco/Vapor Products Permit* Application, found on our website at: [www.revenue.wi.gov](http://www.revenue.wi.gov)

**Note:** Current tobacco products distributor permit holders do not need to apply for a new permit.



### Any Questions?

Visit [www.revenue.wi.gov](http://www.revenue.wi.gov) and search "vapor products."

Contact our Excise Tax Unit at 608-266-6701 or [DORExciseTaxpayerAssistance@wisconsin.gov](mailto:DORExciseTaxpayerAssistance@wisconsin.gov).

### **Applicable Laws and Rules**

This document provides statements or interpretations of the following provisions of Wisconsin Statutes in effect as of July 15, 2019: Subchapter III of Ch. 139, Wis. Stats.

Laws enacted and in effect after July 15, 2019, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to July 15, 2019, that is contrary to the information in this document is superseded by this document, pursuant to sec. 73.16(2)(a), Wis. Stats.

### **Certification Statement**

As the Secretary of the Wisconsin Department of Revenue (DOR), I have reviewed this guidance document or proposed guidance document and I certify that it complies with secs. 227.10 and 227.11, Wis. Stats.. I further certify that the guidance document or proposed guidance document contains no standard, requirement, or threshold that is not explicitly required or explicitly permitted by a statute or rule that has been lawfully promulgated. I further certify that the guidance document or proposed guidance document contains no standard, requirement, or threshold that is more restrictive than a standard, requirement, or threshold contained in the Wisconsin Statutes.

DEPARTMENT OF REVENUE

A handwritten signature in cursive script, reading "Peter W. Barca", is written over a horizontal line.

Peter Barca

Secretary of Revenue

*Published: August 8, 2019*