


Regional Comparison of ESD Laws

	TAXED BY STATE?	MUST BE 21 TO PURCHASE?	MUST BE 21 TO POSSESS?	INTERNET SALES REQUIRE 21+ ID?	BAN ON USE IN PUBLIC AREAS?	NEED A STATE LICENSE OR PERMIT TO SELL RETAIL?
MD 	No.	Yes.	No.	No.	No. No statewide ban, but some jurisdictions have restrictions.	Yes. Either a Vape Shop Vendor, ESD Retailer, or Cigarette/Other Tobacco Product license is required.
VA 	No.	Yes.	Yes.	Yes. Age verification required at delivery.	Yes. No use permitted on school grounds, property, or buses.	No.
DE 	Yes. 5 cent excise tax per fluid ml.	Yes.	No.	Yes. Age verification required at delivery.	Yes, wherever smoking is prohibited.	Yes. A license is required to sell e-liquid, but no license is required to sell e-cigarette devices.
PA 	Yes. 40% of purchase price charged to the retailer.	Yes. (*Pending Gov. signature 2019.)	Yes. (*Pending Gov. signature 2019.)	No.	No, except workplaces/bars in Philadelphia	Yes, retail tobacco products license is required.
DC 	Yes. Rate equal to tax on cigarette pack. As of October 2019, 96% of wholesale sale price.	Yes.	Yes.	No.	Yes, wherever smoking is prohibited.	Yes, a retail license is required.