

Cigarettes - Are untaxed cigarettes tax-free?

No. As a Washington resident, you owe cigarette tax if you purchase, possess, or distribute untaxed cigarettes in this state.

Cigarette tax is due when you bring untaxed cigarettes into Washington state regardless of the purpose (resale or personal use) or how they were purchased (Internet, mail order, or telephone). If you are the consumer of the cigarettes, you also owe use tax.

Please see our Cigarette tax page for more information about the tax and how to report it.



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