
A BILL FOR AN ACT

RELATING TO CHAPTER 245, HAWAII REVISED STATUTES.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF HAWAII:

1 SECTION 1. The legislature finds that tobacco use is the
2 single most preventable cause of disease, disability, and death
3 in the United States. Tobacco use continues to be a problem in
4 Hawaii, causing approximately 1,400 deaths per year among
5 adults. An estimated 21,000 children in Hawaii currently under
6 the age of eighteen will ultimately die prematurely from
7 smoking. Tobacco use poses a heavy burden on Hawaii's health
8 care system and economy. Each year, smoking costs approximately
9 \$526,000,000 in direct health care expenditures and \$387,300,000
10 in lost productivity in the State.

11 The legislature further finds that tobacco products are
12 addictive and inherently dangerous, causing many different types
13 of cancer, heart disease, and other serious illnesses. Hawaii
14 has a substantial interest in reducing the number of individuals
15 of all ages who use tobacco products, and a particular interest
16 in protecting adolescents from tobacco dependence and the
17 illnesses and premature death associated with tobacco use.



1 The legislature additionally finds that electronic smoking
2 devices, also known as e-cigarettes, are battery-operated
3 products designed to deliver nicotine, flavor, and other
4 chemicals to the user by turning chemicals including highly
5 addictive nicotine into an aerosol that is inhaled by the user.
6 Consumers may choose from varying strengths of e-liquid as well
7 as liquids consisting of different flavors.

8 The electronic smoking device industry, including the
9 production of e-liquid, is growing rapidly. According to a 2016
10 report from the United States Surgeon General, e-cigarette use
11 amongst the nation's youth and young adults has become a major
12 public health concern. The Surgeon General's report noted that
13 e-cigarette use has increased considerably in recent years,
14 growing an astounding nine hundred per cent among high school
15 students from 2011 to 2015. Recent figures from the federal
16 Centers for Disease Control and Prevention indicate that more
17 than 3,000,000 middle school and high school students were
18 current users of e-cigarettes in 2015. Furthermore,
19 e-cigarettes are now the most commonly used tobacco product
20 among youth, surpassing conventional cigarettes in 2014.
21 E-cigarette use among youth and young adults is also strongly



1 associated with the use of other tobacco products, including
2 combustible tobacco products. Toxicologists have also warned
3 that e-liquids pose significant risks to public health,
4 particularly to children. According to the Surgeon General's
5 report, ingestion of e-liquids containing nicotine can cause
6 acute toxicity and possibly death, if the contents of refill
7 cartridges or bottles containing nicotine are consumed. The
8 Surgeon General's report also found that there are numerous
9 policies and practices that can be implemented at the state and
10 local levels to address electronic smoking device use among
11 youth and young adults, including preventing access to
12 e-cigarettes by youth, significant increases in tax and price of
13 e-cigarettes, retail licensure, and regulation of e-cigarettes
14 marketing.

15 The legislature finds that the rapid growth of the
16 electronic smoking device industry, including retail businesses
17 selling electronic smoking devices or e-liquid, necessitates
18 further regulations to protect consumers, such as requiring
19 retailers of electronic smoking devices or e-liquid to obtain a
20 retail tobacco permit.



1 The legislature notes that the federal Food and Drug
2 Administration recently finalized a rule that expands its
3 regulatory authority to all tobacco products, including
4 electronic smoking devices, cigars, and hookah and pipe tobacco.
5 However, the legislature also notes that there is currently no
6 state tobacco tax attached to electronic smoking devices, even
7 though these products are now regulated as tobacco products.
8 Furthermore, e-liquid and tobacco products other than cigarettes
9 are currently taxed at a lower rate than cigarettes, even though
10 their use carries similar health risks. Research has shown that
11 either a tax on cigarettes or cigarette price increases have the
12 propensity to reduce the rate of smoking by adult and youth
13 smokers. However, the legislature is concerned that as the
14 price of cigarettes increases, smokers may be tempted to
15 purchase less expensive products such as electronic smoking
16 devices.

17 Finally, the legislature concludes that there needs to be a
18 tax on electronic smoking devices and e-liquids and taxing these
19 products at the same rate as other tobacco products is the most
20 equitable way to do so. Imposing a tax on electronic smoking
21 devices and e-liquids will also encourage users of electronic



1 smoking devices to quit, sustain cessation, prevent youth
2 initiation, and reduce consumption among those who continue to
3 use.

4 The purpose of this Act is to:

- 5 (1) Impose an excise tax on electronic smoking devices,
6 disposable electronic smoking devices, reusable
7 electronic smoking devices, and e-liquid sold by a
8 wholesaler or dealer on and after January 1, 2018,
9 whether or not sold at wholesale, or if not sold then
10 at the same rate upon the use by the wholesaler or
11 dealer;
- 12 (2) Require every retailer engaged in the retail sale of
13 cigarettes, tobacco products, electronic smoking
14 devices, or e-liquid to obtain a retail tobacco permit
15 to sell, possess, keep, acquire, distribute, or
16 transport cigarettes, tobacco products, electronic
17 smoking devices, or e-liquid for retail sale;
- 18 (3) Increase the license fee for persons engaged as a
19 wholesaler or dealer of cigarettes, tobacco products,
20 electronic smoking devices, and e-liquid; and



1 (4) Increase the retail tobacco permit fee for retailers
2 engaged in the retail sale of cigarettes, tobacco
3 products, electronic smoking devices, and e-liquid.

4 SECTION 2. Section 245-1, Hawaii Revised Statutes, is
5 amended as follows:

6 1. By adding four new definitions to be appropriately
7 inserted and to read:

8 "Disposable electronic smoking device" means an electronic
9 smoking device that is designed or intended not to be reused or
10 refilled.

11 "Electronic smoking device" means any electronic product
12 that can be used to aerosolize and deliver nicotine to the
13 person inhaling from the device, including but not limited to an
14 electronic cigarette, electronic cigar, electronic cigarillo,
15 electronic pipe, hookah pipe, or hookah pen, and any component
16 of the device or related product, whether or not sold
17 separately, including but not limited to atomizers, coils, drip
18 tips, and tanks.

19 "E-liquid" means any liquid containing nicotine that is
20 designed or intended to be used in a reusable electronic smoking



1 device, whether or not packaged in a cartridge or other
2 container.

3 "Reusable electronic smoking device" means an electronic
4 smoking device that is designed or intended to be reused or
5 refilled."

6 2. By amending the definition of "dealer" to read:

7 "Dealer" means any person coming into the possession of
8 cigarettes [☒], tobacco products, electronic smoking devices,
9 or e-liquid, which have not been acquired from an authorized
10 permit holder or licensee under this chapter, or any person
11 rendering a distribution service who buys and maintains, at the
12 person's place of business, a stock of cigarettes [☒], tobacco
13 products, electronic smoking devices, or e-liquid that have not
14 been acquired from a licensee and who distributes or uses such
15 cigarettes [☒], tobacco products[-], electronic smoking
16 devices, or e-liquid."

17 3. By amending the definition of "retailer" to read:

18 "Retailer" means an entity that engages in the practice of
19 selling cigarettes [☒], tobacco products, electronic smoking
20 devices, or e-liquid to consumers and includes the owner of a



1 cigarette [øæ], tobacco product, electronic smoking device, or
2 e-liquid vending machine."

3 4. By amending the definition of "sale" or "sold" to read:

4 "Sale" or "sold" includes any delivery of cigarettes [øæ],
5 tobacco products, electronic smoking devices, or e-liquid,
6 whether cash is actually paid therefor or not."

7 5. By amending the definition of "wholesale price" to
8 read:

9 "Wholesale price", in addition to any other meaning of the
10 term, means in the case of a tax upon the use of tobacco
11 products, electronic smoking devices, or e-liquid, or upon a
12 sale not made at wholesale:

13 (1) If made by a person who during the month preceding the
14 accrual of the tax made substantial sales to retailers
15 of like tobacco products, electronic smoking devices,
16 or e-liquid, the average price of the sales [7]; and

17 (2) If made by any other person, the average price of
18 sales to retailers of like tobacco products,
19 electronic smoking devices, or e-liquid made by other
20 taxpayers in the same county during the month
21 preceding the accrual of the tax."



1 6. By amending the definition of "wholesaler" to read:

2 "Wholesaler" means a person rendering a distribution
3 service who buys and maintains, at the person's place of
4 business, a stock of cigarettes ~~[or]~~, tobacco products,
5 electronic smoking devices, or e-liquid that the person uses,
6 possesses, or distributes only to retailers, or other
7 wholesalers, or both."

8 SECTION 3. Section 245-2, Hawaii Revised Statutes, is
9 amended by amending subsection (b) to read as follows:

10 "(b) The license shall be issued by the department upon
11 application therefor, in such form and manner as shall be
12 required by rule of the department, and the payment of a fee of
13 ~~[\$2.50,]~~ \$250, and shall be renewable annually on July 1 for the
14 twelve months ending the succeeding June 30."

15 SECTION 4. Section 245-2.5, Hawaii Revised Statutes, is
16 amended as follows:

17 1. By amending subsections (a), (b), and (c) to read:

18 "(a) ~~[Beginning December 1, 2006, every]~~ Every retailer
19 engaged in the retail sale of cigarettes ~~[and other]~~, tobacco
20 products ~~[upon which a tax is required to be paid under this~~



1 ~~chapter]~~, electronic smoking devices, or e-liquid shall obtain a
2 retail tobacco permit.

3 (b) [~~Beginning March 1, 2007, it~~] It shall be unlawful for
4 any retailer engaged in the retail sale of cigarettes [~~and~~
5 ~~other]~~, tobacco products [~~upon which a tax is required to be~~
6 ~~paid under this chapter]~~, electronic smoking devices, or
7 e-liquid to sell, possess, keep, acquire, distribute, or
8 transport cigarettes [~~or other]~~, tobacco products, electronic
9 smoking devices, or e-liquid for retail sale unless a retail
10 tobacco permit has been issued to the retailer under this
11 section and the retail tobacco permit is in full force and
12 effect.

13 (c) The retail tobacco permit shall be issued by the
14 department upon application by the retailer in the form and
15 manner prescribed by the department, and the payment of a fee of
16 [~~\$20.~~] \$50. Permits shall be valid for one year, from
17 December 1 to November 30, and renewable annually. Whenever a
18 retail tobacco permit is defaced, destroyed, or lost, or the
19 permittee relocates the permittee's business, the department may
20 issue a duplicate retail tobacco permit to the permittee for a
21 fee of \$5 per copy."



1 2. By amending subsection (e) to read:

2 "(e) Any entity that operates as a dealer or wholesaler
3 and also sells cigarettes [~~or other~~], tobacco products,
4 electronic smoking devices, or e-liquid to consumers at retail
5 shall acquire a separate retail tobacco permit."

6 3. By amending subsection (h) to read:

7 "(h) Any sales of cigarettes [~~or~~], tobacco products,
8 electronic smoking devices, or e-liquid made through a
9 [~~cigarette or tobacco product~~] vending machine are subject to
10 the terms, conditions, and penalties of this chapter. A retail
11 tobacco permit need not be displayed on [~~cigarette or tobacco~~
12 ~~product~~] vending machines if the retail tobacco permit holder is
13 the owner of the [~~cigarette or tobacco product~~] vending machines
14 and the [~~cigarette or tobacco product~~] vending machines are
15 operated at the location described in the retail tobacco
16 permit."

17 4. By amending subsection (j) to read:

18 "(j) A vehicle from which cigarettes [~~or~~], tobacco
19 products [~~are~~], electronic smoking devices, or e-liquid is sold

20 is considered a place of business and requires a retail tobacco

21 permit. Retail tobacco permits for a vehicle shall be issued



1 bearing a specific motor vehicle identification number and are
2 valid only when physically carried in the vehicle having the
3 corresponding motor vehicle identification number. Retail
4 tobacco permits for vehicles shall not be moved from one vehicle
5 to another."

6 5. By amending subsection (1) to read:

7 "(1) A permittee shall keep a complete and accurate record
8 of the permittee's cigarette [~~or~~], tobacco product, electronic
9 smoking device, and e-liquid inventory. The records shall:

10 (1) Include:

11 (A) A written statement containing the name and
12 address of the permittee's source of its
13 cigarettes [~~and~~], tobacco products[+], electronic
14 smoking devices, and e-liquid;

15 (B) The date of delivery, quantity, trade name or
16 brand, and price of the cigarettes [~~and~~], tobacco
17 products[+], electronic smoking devices, and
18 e-liquid; and

19 (C) Documentation in the form of any purchase orders,
20 invoices, bills of lading, other written
21 statements, books, papers, or records in whatever



1 format, including electronic format, which
2 substantiate the purchase or acquisition of the
3 cigarettes [~~and~~], tobacco products, electronic
4 smoking devices, and e-liquid stored or offered
5 for sale; and

6 (2) Be offered for inspection and examination within
7 twenty-four hours of demand by the department or the
8 attorney general, and shall be preserved for a period
9 of three years; provided that:

10 (A) Specified records may be destroyed if the
11 department and the attorney general both consent
12 to their destruction within the three-year
13 period; and

14 (B) Either the department or the attorney general may
15 adopt rules pursuant to chapter 91 that require
16 specified records to be kept longer than a period
17 of three years."

18 6. By amending subsection (o) to read:

19 "(o) Any cigarette, package of cigarettes, carton of
20 cigarettes, container of cigarettes, tobacco product, package of
21 tobacco products, [~~or any~~] container of tobacco products,



1 electronic smoking device, package of electronic smoking
2 devices, container of electronic smoking devices, e-liquid,
3 package of e-liquid, or container of e-liquid unlawfully sold,
4 possessed, kept, stored, acquired, distributed, or transported
5 in violation of this section may be seized and ordered forfeited
6 pursuant to chapter 712A."

7 SECTION 5. Section 245-3, Hawaii Revised Statutes, is
8 amended by amending subsection (a) to read as follows:

9 "(a) Every wholesaler or dealer, in addition to any other
10 taxes provided by law, shall pay for the privilege of conducting
11 business and other activities in the State:

12 (1) An excise tax equal to 5.00 cents for each cigarette
13 sold, used, or possessed by a wholesaler or dealer
14 after June 30, 1998, whether or not sold at wholesale,
15 or if not sold then at the same rate upon the use by
16 the wholesaler or dealer;

17 (2) An excise tax equal to 6.00 cents for each cigarette
18 sold, used, or possessed by a wholesaler or dealer
19 after September 30, 2002, whether or not sold at
20 wholesale, or if not sold then at the same rate upon
21 the use by the wholesaler or dealer;



- 1 (3) An excise tax equal to 6.50 cents for each cigarette
2 sold, used, or possessed by a wholesaler or dealer
3 after June 30, 2003, whether or not sold at wholesale,
4 or if not sold then at the same rate upon the use by
5 the wholesaler or dealer;
- 6 (4) An excise tax equal to 7.00 cents for each cigarette
7 sold, used, or possessed by a wholesaler or dealer
8 after June 30, 2004, whether or not sold at wholesale,
9 or if not sold then at the same rate upon the use by
10 the wholesaler or dealer;
- 11 (5) An excise tax equal to 8.00 cents for each cigarette
12 sold, used, or possessed by a wholesaler or dealer on
13 and after September 30, 2006, whether or not sold at
14 wholesale, or if not sold then at the same rate upon
15 the use by the wholesaler or dealer;
- 16 (6) An excise tax equal to 9.00 cents for each cigarette
17 sold, used, or possessed by a wholesaler or dealer on
18 and after September 30, 2007, whether or not sold at
19 wholesale, or if not sold then at the same rate upon
20 the use by the wholesaler or dealer;



- 1 (7) An excise tax equal to 10.00 cents for each cigarette
2 sold, used, or possessed by a wholesaler or dealer on
3 and after September 30, 2008, whether or not sold at
4 wholesale, or if not sold then at the same rate upon
5 the use by the wholesaler or dealer;
- 6 (8) An excise tax equal to 13.00 cents for each cigarette
7 sold, used, or possessed by a wholesaler or dealer on
8 and after July 1, 2009, whether or not sold at
9 wholesale, or if not sold then at the same rate upon
10 the use by the wholesaler or dealer;
- 11 (9) An excise tax equal to 11.00 cents for each little
12 cigar sold, used, or possessed by a wholesaler or
13 dealer on and after October 1, 2009, whether or not
14 sold at wholesale, or if not sold then at the same
15 rate upon the use by the wholesaler or dealer;
- 16 (10) An excise tax equal to 15.00 cents for each cigarette
17 or little cigar sold, used, or possessed by a
18 wholesaler or dealer on and after July 1, 2010,
19 whether or not sold at wholesale, or if not sold then
20 at the same rate upon the use by the wholesaler or
21 dealer;



1 (11) An excise tax equal to 16.00 cents for each cigarette
2 or little cigar sold, used, or possessed by a
3 wholesaler or dealer on and after July 1, 2011,
4 whether or not sold at wholesale, or if not sold then
5 at the same rate upon the use by the wholesaler or
6 dealer;

7 (12) An excise tax equal to seventy per cent of the
8 wholesale price of each article or item of tobacco
9 products, other than large cigars, sold by the
10 wholesaler or dealer on and after September 30, 2009,
11 whether or not sold at wholesale, or if not sold then
12 at the same rate upon the use by the wholesaler or
13 dealer; [~~and~~]

14 (13) An excise tax equal to fifty per cent of the wholesale
15 price of each large cigar of any length, sold, used,
16 or possessed by a wholesaler or dealer on and after
17 September 30, 2009, whether or not sold at wholesale,
18 or if not sold then at the same rate upon the use by
19 the wholesaler or dealer[-]; and

20 (14) An excise tax equal to seventy per cent of the
21 wholesale price of each electronic smoking device,



1 disposable electronic smoking device, reusable
2 electronic smoking device, or e-liquid sold, used, or
3 possessed by a wholesaler or dealer on and after
4 January 1, 2018, whether or not sold at wholesale, or
5 if not sold then at the same rate upon the use by the
6 wholesaler or dealer.

7 Where the tax imposed has been paid on cigarettes, little
8 cigars, [~~or~~] tobacco products, electronic smoking devices, or
9 e-liquid that thereafter [~~become~~] becomes the subject of a
10 casualty loss deduction allowable under chapter 235, the tax
11 paid shall be refunded or credited to the account of the
12 wholesaler or dealer. The tax shall be applied to cigarettes
13 through the use of stamps."

14 SECTION 6. Section 245-5, Hawaii Revised Statutes, is
15 amended to read as follows:

16 "**§245-5 Returns.** Every wholesaler or dealer, on or before
17 the twentieth day of each month, shall file with the department
18 a return showing the cigarettes [~~and~~], tobacco products,
19 electronic smoking devices, disposable electronic smoking
20 devices, reusable electronic smoking devices, and e-liquid sold,
21 possessed, or used by the wholesaler or dealer during the



1 preceding calendar month and of the taxes chargeable against the
2 taxpayer in accordance with this chapter. The form of the
3 return shall be prescribed by the department and shall include:

4 (1) A separate statement of the number and wholesale price
5 of cigarettes;

6 (2) The amount of stamps purchased and used;

7 (3) The wholesale price of tobacco products, sold,
8 possessed, or used; [and]

9 (4) The wholesale price of electronic smoking devices,
10 disposable electronic smoking devices, reusable
11 electronic smoking devices, and e-liquid sold,
12 possessed, or used; and

13 [~~4~~] (5) Any other information that the department may
14 deem necessary, for the proper administration of this
15 chapter."

16 SECTION 7. Section 245-8, Hawaii Revised Statutes, is
17 amended by amending subsection (a) to read as follows:

18 "(a) Each wholesaler or dealer shall keep a record of:

19 (1) Every sale or use of cigarettes [and], tobacco
20 products, electronic smoking devices, disposable
21 electronic smoking devices, reusable electronic



1 smoking devices, and e-liquid by the wholesaler or
2 dealer;

3 (2) The number and wholesale price of cigarettes;

4 (3) The wholesale price of tobacco products, electronic
5 smoking devices, disposable electronic smoking
6 devices, reusable electronic smoking devices, and
7 e-liquid sold, possessed, or used;

8 (4) The taxes payable on tobacco products, electronic
9 smoking devices, disposable electronic smoking
10 devices, reusable electronic smoking devices, and
11 e-liquid sold, possessed, or used, if any; and

12 (5) The amounts of stamps purchased and used,
13 in a form as the department may prescribe. The records shall be
14 offered for inspection and examination at any time upon demand
15 by the department or the attorney general, and shall be
16 preserved for a period of five years, except that the department
17 and the attorney general, in writing, shall both consent to
18 their destruction within the five-year period or either the
19 department or the attorney general may require that they be kept
20 longer. The department, by rule, may require the wholesaler or



1 dealer to keep other records as it may deem necessary for the
2 proper enforcement of this chapter."

3 SECTION 8. Section 245-9, Hawaii Revised Statutes, is
4 amended by amending subsections (a) and (b) to read as follows:

5 "(a) The department and the attorney general may examine
6 all records, including tax returns and reports under section
7 245-31, required to be kept or filed under this chapter, and
8 books, papers, and records of any person engaged in the business
9 of wholesaling or dealing cigarettes [~~and~~], tobacco products,
10 electronic smoking devices, and e-liquid, to verify the accuracy
11 of the payment of the taxes imposed by this chapter. Every
12 person in possession of any books, papers, and records, and the
13 person's agents and employees, are directed and required to give
14 the department and the attorney general the means, facilities,
15 and opportunities for the examinations.

16 (b) The department and the attorney general may inspect
17 the operations, premises, and storage areas of any entity
18 engaged in the sale of cigarettes, or the contents of a specific
19 vending machine, during regular business hours. This inspection
20 shall include inspection of all statements, books, papers, and
21 records in whatever format, including electronic format,



1 pertaining to the acquisition, possession, transportation, sale,
2 or use of packages of cigarettes [~~and~~], tobacco products other
3 than cigarettes, electronic smoking devices, and e-liquid, to
4 verify the accuracy of the payment of taxes imposed by this
5 chapter, and of the contents of cartons and shipping or storage
6 containers to ascertain that all individual packages of
7 cigarettes have an affixed stamp of proper denomination as
8 required by this chapter. This inspection may also verify that
9 all stamps were produced under the authority of the department.
10 Every entity in possession of any books, papers, and records,
11 and the entity's agents and employees, are directed and required
12 to give the department and the attorney general the means,
13 facilities, and opportunities for the examinations. For
14 purposes of this chapter "entity" means one or more individuals,
15 a company, corporation, a partnership, an association, or any
16 other type of legal entity."

17 SECTION 9. Section 245-31, Hawaii Revised Statutes, is
18 amended as follows:

19 1. By amending its title to read:



1 "§245-31 Monthly report on distributions of cigarettes
2 [and], tobacco products, electronic smoking devices, e-liquid,
3 and purchases of stamps."

4 2. By amending subsection (b) to read:

5 "(b) On or before the twentieth day of each month, every
6 licensee shall file on forms prescribed by the department:

7 (1) A report of the licensee's distributions of tobacco
8 products and the wholesale costs of tobacco products
9 during the preceding month; [and]

10 (2) A report of the licensee's distributions of electronic
11 smoking devices, disposable electronic smoking
12 devices, reusable electronic smoking devices, and
13 e-liquid and the wholesale costs of the electronic
14 smoking devices, disposable electronic smoking
15 devices, reusable electronic smoking devices, and
16 e-liquid during the preceding month; and

17 [~~(2)~~] (3) Any other information that the department may
18 require to carry out this part."

19 SECTION 10. Section 245-32, Hawaii Revised Statutes, is
20 amended to read as follows:



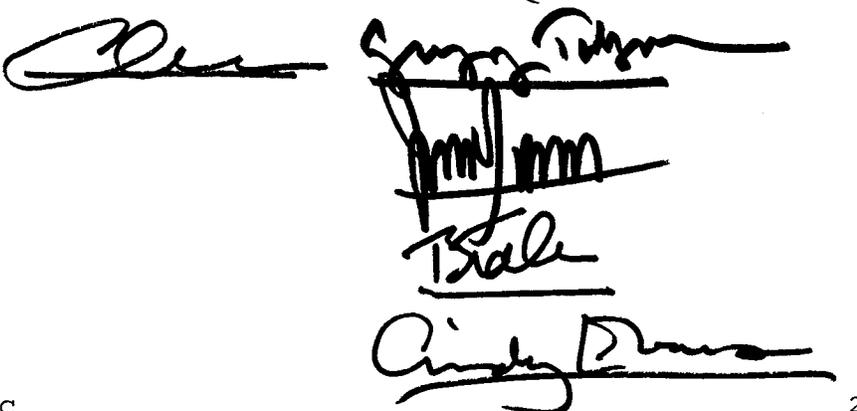
1 "[~~f~~]~~§245-32~~[~~t~~] Tax refund or credit for cigarettes [~~and~~],
 2 tobacco products, electronic smoking devices, and e-liquid
 3 shipped for sale or use outside the State. (a) The department
 4 shall adopt rules to provide a tobacco tax refund or credit to a
 5 licensee who has paid a tobacco tax on the distribution of
 6 cigarettes [~~or~~], tobacco products, electronic smoking devices,
 7 or e-liquid that [~~are~~] is shipped to a point outside the State
 8 for subsequent sale or use outside the State.

9 (b) This part shall not apply to cigarettes [~~or~~], tobacco
 10 products, electronic smoking devices, or e-liquid that [~~are~~] is
 11 distributed in this State to consumers and that are subsequently
 12 taken outside the State."

13 SECTION 11. Statutory material to be repealed is bracketed
 14 and stricken. New statutory material is underscored.

15 SECTION 12. This Act shall take effect on July 1, 2017.

16

INTRODUCED BY: Debbie A. Bellotti




H.B. NO. 246

Report Title:

Electronic Smoking Devices; E-liquid; Excise Tax; Retail Tobacco Permit; License; Retailers; Wholesalers and Dealers

Description:

Imposes an excise tax on electronic smoking devices, disposable electronic smoking devices, reusable electronic smoking devices, and e-liquid sold by a wholesaler or dealer on and after 01/01/2018. Requires retailers engaged in the retail sale of cigarettes, tobacco products, electronic smoking devices, or e-liquid to obtain a retail tobacco permit. Increases the license fee for wholesalers or dealers of cigarettes, tobacco products, electronic smoking devices, and e-liquid. Increases the retail tobacco permit fee for retailers of cigarettes, tobacco products, electronic smoking devices, and e-liquid.

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