
A BILL FOR AN ACT

RELATING TO TAXATION.

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

1 SECTION 1. The legislature finds that Act 62, Session Laws
2 of Hawaii 2023 (Act 62), provides, among other things,
3 additional layers of protection against the rapid growth of the
4 use of electronic smoking devices among youth and young adults.
5 Act 62 also establishes the offense of unlawful shipment of
6 tobacco products, which was intended to close the existing
7 loophole in state law that allowed minors to purchase electronic
8 smoking devices on the Internet. However, the new offense of
9 unlawful shipment of tobacco products includes large cigars and
10 pipe tobacco, which has created unintended consequences for many
11 adult consumers in the State. The legislature notes that
12 federal law permits large cigars and pipe tobacco to be mailed
13 via the United States Postal Service, unlike cigarettes and
14 electronic smoking devices.

15 The purpose of this Act is to exclude from the offense of
16 unlawful shipment of tobacco products the direct sale of large
17 cigars and pipe tobacco to adult consumers for personal use.



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1 SECTION 2. Section 245-16.5, Hawaii Revised Statutes, is
2 amended by amending subsection (b) to read as follows:

3 "(b) This section shall not apply to the shipment of
4 tobacco products if any of the following conditions are met:

5 (1) The tobacco products are exempt from taxes as provided
6 by section 245-3(b); ~~[or]~~

7 (2) The tobacco products are large cigars or pipe tobacco
8 that is shipped to a person twenty-one years of age or
9 older for personal consumption only and not for resale
10 or distribution; or

11 ~~[(+2)]~~ (3) All applicable state taxes on the tobacco
12 products are paid in accordance with the requirements
13 of this chapter."

14 SECTION 3. Statutory material to be repealed is bracketed
15 and stricken. New statutory material is underscored.

16 SECTION 4. This Act shall take effect on January 1, 2027.
17

INTRODUCED BY: *Samuel S. King*
JAN 14 2026



H.B. NO. 1532

Report Title:

Taxation; Large Cigars; Pipe Tobacco; Unlawful Shipment of Tobacco Products; Direct Sale; Personal Use; Exemption

Description:

Excludes from the offense of unlawful shipment of tobacco products the direct sale of large cigars and pipe tobacco to adult consumers for personal use. Effective 1/1/2027.

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