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H.178

Introduced by Representatives Till of Jericho, Dakin of Colchester, Dunn of  
Essex, Kitzmiller of Montpelier, McCullough of Williston,  
Miller of Shaftsbury, Morris of Bennington, Sharpe of Bristol,  
Sullivan of Burlington, Walz of Barre City, Weed of  
Enosburgh, and Yantachka of Charlotte

Referred to Committee on

Date:

Subject: Taxation; tobacco taxes; electronic cigarettes

Statement of purpose of bill as introduced: This bill proposes to subject  
electronic cigarettes to wholesale tax on “other tobacco products” under  
current law.

An act relating to the taxation of electronic cigarettes

It is hereby enacted by the General Assembly of the State of Vermont:

Sec. 1. 32 V.S.A. § 7702(15) is amended to read:

(15) “Other tobacco products” means any product manufactured from,  
derived from, or containing tobacco that is intended for human consumption by  
smoking, chewing, or in any other manner, including products sold as a  
tobacco substitute, as defined in 7 V.S.A. § 1001(8), and including any liquids,  
whether nicotine based or not, or delivery devices sold separately for use with

1        a tobacco substitute; but shall not include cigarettes, little cigars, roll-your-own  
2        tobacco, snuff, or new smokeless tobacco as defined in this section.

3        Sec. 2. EFFECTIVE DATE

4        This act shall take effect on July 1, 2017.