
This act summary is provided for the convenience of the public and members of the General Assembly. It is intended to provide a general summary of the act and may not be exhaustive. It has been prepared by the staff of the Office of Legislative Council without input from members of the General Assembly. It is not intended to aid in the interpretation of legislation or to serve as a source of legislative intent.

Act No. 28 (H.47). Taxation and fees; tobacco products

An act relating to the taxation of electronic cigarettes

This act amends the definition of “other tobacco products” in 32 V.S.A. § 7702 to include tobacco substitutes, as defined in 7 V.S.A. § 1001; liquids, whether nicotine based or not; and devices sold separately for use with tobacco substitutes. By amending this definition, this act subjects these products to the 92 percent wholesale tax imposed on other tobacco products. This act exempts marijuana-related supplies sold by a registered dispensary to registered patients and registered caregivers from this 92 percent wholesale tax.

This act also amends the definition of “tobacco substitute” in 7 V.S.A. § 1001 to include products that contain or that are designed to deliver nicotine or other substances into the body through the inhalation of vapors.

Multiple effective dates, beginning on May 23, 2019