

1 S.195

2 Introduced by Senator Cummings

3 Referred to Committee on

4 Date:

5 Subject: Taxation; hemp; cigarette and tobacco products; other tobacco
6 products

7 Statement of purpose of bill as introduced: This bill proposes to impose a tax
8 on hemp products used for smoking or in the same manner as other tobacco
9 products.

10 An act relating to taxation of smokable hemp products

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

12 Sec. 1. 32 V.S.A. § 7702 is amended to read:

13 § 7702. DEFINITIONS

14 The following words and phrases, as used in this chapter, shall have the
15 following meanings, unless the context otherwise requires:

16 * * *

17 (15) “Other tobacco products” means:

18 (A) any product manufactured from, derived from, or containing
19 tobacco that is intended for human consumption by smoking, chewing, or in
20 any other manner, including products sold as a tobacco substitute, as defined in

1 7 V.S.A. § 1001(8), and including any liquids, whether nicotine based or not,
2 or delivery devices sold separately for use with a tobacco substitute; but shall
3 not include cigarettes, little cigars, roll-your-own tobacco, snuff, or new
4 smokeless tobacco, as defined in this section; and

5 (B) smokable hemp products.

6 * * *

7 (22) “Smokable hemp products” means hemp, as defined in 6 V.S.A.
8 § 562, that is rolled, shredded, cut, ground, or pulverized for smoking or
9 delivery into the body through the inhalation of vapor, or for use in the same
10 manner as new smokeless tobacco.

11 Sec. 2. EFFECTIVE DATE

12 This act shall take effect on July 1, 2020.