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H.47

Introduced by Representatives Till of Jericho, Bartholomew of Hartland,
Campbell of St. Johnsbury, Carroll of Bennington, Christensen
of Weathersfield, Coffey of Guilford, Cordes of Lincoln,
Hashim of Dummerston, Killacky of South Burlington,
Kitzmiller of Montpelier, Kornheiser of Brattleboro, LaLonde
of South Burlington, Macaig of Williston, McCarthy of St.
Albans City, Notte of Rutland City, O'Sullivan of Burlington,
Pugh of South Burlington, Scheu of Middlebury, Squirrell of
Underhill, Szott of Barnard, Townsend of South Burlington,
Troiano of Stannard, Walz of Barre City, Yacovone of
Morristown, 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

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

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

3 (15) “Other tobacco products” means any product manufactured from,
4 derived from, or containing tobacco that is intended for human consumption by
5 smoking, chewing, or in any other manner, including products sold as a
6 tobacco substitute, as defined in 7 V.S.A. § 1001(8), and including any liquids,
7 whether nicotine based or not, or delivery devices sold separately for use with
8 a tobacco substitute; but shall not include cigarettes, little cigars, roll-your-own
9 tobacco, snuff, or new smokeless tobacco as defined in this section.

10 Sec. 2. EFFECTIVE DATE

11 This act shall take effect on July 1, 2019.