

1 TO THE HOUSE OF REPRESENTATIVES:

2 The Committee on Human Services to which was referred Senate Bill No.
3 198 entitled “An act relating to the regulation of tobacco products and tobacco
4 substitutes” respectfully reports that it has considered the same and
5 recommends that the report of the Committee on Commerce and Economic
6 Development be amended by striking out all after the enacting clause and
7 inserting in lieu thereof the following:

8 Sec. 1. 7 V.S.A. chapter 40 is amended to read:

9 CHAPTER 40. TOBACCO PRODUCTS

10 § 1001. DEFINITIONS

11 As used in this chapter:

12 * * *

13 (8)(A) “Tobacco substitute” means ~~products, including~~ any product that
14 meets all of the following conditions:

15 (i) The product is manufactured from, is derived from, or contains
16 tobacco or nicotine, whether natural or synthetic, including nicotine alkaloids
17 and nicotine analogs.

18 (ii) The product is intended for human consumption by smoking,
19 chewing, inhaling, sucking, absorbing, or consuming in any other manner.

20 (iii) The product is not a tobacco product, as defined in this
21 section.

1 (B) The term “tobacco substitute” includes electronic cigarettes or
2 and other electronic or battery-powered devices; that contain or are designed to
3 deliver nicotine or other substances into the body through the inhalation of
4 vapor and that have not been approved by the U.S. Food and Drug
5 Administration for tobacco cessation or other medical purposes. The term also
6 includes nicotine pouches and any liquids, whether nicotine based or not, and
7 delivery devices sold separately for use with a tobacco substitute.

8 (C) Cannabis products as defined in section 831 of this title or
9 products that have been approved by the U.S. Food and Drug Administration
10 for tobacco cessation or other medical purposes shall not be considered to be
11 tobacco substitutes.

12 (9) “Licensed wholesale dealer” means a wholesale dealer licensed
13 under the provisions of this chapter.

14 (10) “Wholesale dealer” means a person who imports or causes to be
15 imported into the State any tobacco products or tobacco substitutes for sale or
16 who sells or furnishes any of these products to other wholesale dealers or retail
17 dealers for the purpose of resale, but not by small quantity or parcel to
18 consumers of these products.

19 (11) “Wholesale dealer’s license” means the license granted under the
20 provisions of this chapter to a wholesale dealer for a wholesale outlet.

1 (2) The licenses issued under this section shall be entitled “LIQUOR
2 LICENSE,” ~~“LIQUOR TOBACCO LICENSE,”~~ or “TOBACCO LICENSE,”
3 as applicable. ~~The~~ and the endorsements issued under this section shall be
4 entitled “TOBACCO SUBSTITUTE ENDORSEMENT.”

5 (3) The Board shall also provide simple instructions for licensees,
6 designed to assist them in complying with the provisions of this chapter.

7 (c) Each tobacco license and tobacco substitute endorsement shall be
8 prominently displayed on the premises identified in the license.

9 (d)(1) For a license or endorsement required under this section, a person
10 shall apply to the legislative body of the municipality using the application
11 provided by the Board in accordance with subdivision (b)(1) of this section and
12 shall pay the following fees:

13 ~~(A) to the Division of Liquor Control, the applicable liquor license~~
14 ~~fee provided in section 204 of this title for a liquor license and a tobacco~~
15 ~~license;~~

16 ~~(B) to the legislative body of the municipality, a fee of \$110.00;~~

17 (A) \$150.00 for a tobacco license or renewal; and

18 ~~(C) to the legislative body of the municipality, a fee of \$50.00~~

19 (B) \$75.00 for a tobacco substitute endorsement as provided in
20 subdivision (a)(2) of this section.

1 (2) The municipal clerk shall forward the application to the Division;
2 and, if the municipality’s local control commissioners have approved the
3 application for a tobacco license and, if applicable, a tobacco substitute
4 endorsement, the Division shall issue the tobacco license and the tobacco
5 substitute endorsement, as applicable, and shall forward all fees to the
6 Commissioner for deposit. Fees collected pursuant to this subsection shall be
7 deposited in the Liquor Control Enterprise Fund.

8 (e) A person who sells tobacco products, tobacco substitutes, or tobacco
9 paraphernalia without obtaining a tobacco license and a tobacco substitute
10 endorsement, as applicable, in violation of this section shall be ~~guilty of a~~
11 ~~misdemeanor and fined~~ subject to a civil penalty of not more than \$200.00
12 \$2,000.00 for the first offense and not more than ~~\$500.00~~ \$5,000.00 for each
13 subsequent offense.

14 (f) No individual under 16 years of age may sell tobacco products, tobacco
15 substitutes, or tobacco paraphernalia.

16 (g) No person shall engage in the importation, distribution, wholesale sale,
17 or retail sale, or a combination of these, of tobacco products, tobacco
18 substitutes, substances containing nicotine or otherwise intended for use with a
19 tobacco substitute, or tobacco paraphernalia in the State unless the person is a
20 licensed wholesale dealer ~~as defined in 32 V.S.A. § 7702~~ or has purchased the
21 tobacco products, tobacco substitutes, substances containing nicotine or

1 otherwise intended for use with a tobacco substitute, or tobacco paraphernalia
2 from a licensed wholesale dealer.

3 (h) This section shall not apply to a cannabis establishment licensed
4 pursuant to chapter 33 of this title to engage in the retail sale of cannabis
5 products as defined in section 831 of this title but not engaged in the sale of
6 tobacco products or tobacco substitutes.

7 * * *

8 § 1002b. WHOLESALE DEALERS; LICENSE REQUIRED

9 (a) License required. Each wholesale dealer shall secure a license from the
10 Division of Liquor Control before engaging in the business of selling tobacco
11 products or tobacco substitutes in this State. Licensed wholesale dealers shall
12 sell these products only to other Vermont licensed wholesale dealers or to
13 retailers licensed pursuant to section 1002 of this chapter.

14 (b) Application for and issuance of license.

15 (1) A separate application and license shall be required for each
16 wholesale outlet when a wholesale dealer owns or controls more than one such
17 outlet. The license fee shall be \$1,245.00 annually for each outlet.

18 (2) A wholesale license shall may be issued by the Division upon
19 application on forms prescribed by the Division, stating the name and address
20 of the applicant, the address of the place of business at which the applicant
21 proposes to engage in the wholesale business, the type of business, and such

1 other information as the Division may require for the proper administration of
2 this chapter. Each license issued pursuant to this section shall be prominently
3 displayed on the premises covered by the license.

4 (c) Penalties for sales without license. Any wholesale dealer who sells,
5 offers for sale, or possesses with intent to sell tobacco products or tobacco
6 substitutes without having first obtained a license as provided in this section
7 shall be subject to a civil penalty of not more than \$2,000.00 for the first
8 offense and not more than \$5,000.00 for each subsequent offense.

9 (d) Term of license. Each license issued under the provisions of this
10 section shall be valid for one year from the date of issue. If the business with
11 respect to which the license was issued is sold or transferred or if the licensee
12 ceases to do business at the place named, the license shall immediately be
13 returned to the Division for cancellation.

14 (e) Revocation or suspension of license. The Division may revoke or
15 suspend the license of any licensed wholesale dealer for failure to comply with
16 any provision of this chapter, 11 V.S.A. chapter 15, 32 V.S.A. chapter 205, or
17 33 V.S.A. chapter 19, subchapter 1B.

18 * * *

19 § 1005. ~~PERSONS~~ INDIVIDUALS UNDER 21 YEARS OF AGE;
20 POSSESSION OR PURCHASE OF TOBACCO PRODUCTS
21 PROHIBITED; PENALTY FOR MISREPRESENTING AGE OR

1 ~~PURCHASING TOBACCO PRODUCTS; PENALTY~~

2 (a)(1) ~~A person~~ **An individual** under 21 years of age shall not possess,
3 purchase, or attempt to purchase tobacco products, tobacco substitutes, or
4 tobacco paraphernalia unless:

5 (A) the ~~person~~ **individual** is an employee of a holder of a tobacco
6 license and is in possession of tobacco products, tobacco substitutes, or
7 tobacco paraphernalia to effect a sale in the course of employment; or

8 (B) the ~~person~~ **individual** is in possession of tobacco products or
9 tobacco paraphernalia in connection with Indigenous cultural tobacco
10 practices.

11 (2) ~~A person~~ **An individual** under 21 years of age shall not misrepresent
12 ~~his or her~~ **the individual's** age to purchase or attempt to purchase tobacco
13 products, tobacco substitutes, or tobacco paraphernalia.

14 (b) ~~A person~~ **An individual** who possesses tobacco products, tobacco
15 substitutes, or tobacco paraphernalia in violation of subsection (a) of this
16 section shall be subject to having the tobacco products, tobacco substitutes, or
17 tobacco paraphernalia immediately confiscated ~~and shall be further subject to a~~
18 ~~civil penalty of \$25.00. An action under this subsection shall be brought in the~~
19 ~~same manner as a traffic violation pursuant to 23 V.S.A. chapter 24.~~

20 (c) ~~A person~~ **An individual** under 21 years of age who misrepresents the
21 ~~person's~~ **individual's** age by presenting false identification to purchase tobacco

1 products, tobacco substitutes, or tobacco paraphernalia shall be **subject to a**
2 **civil penalty of not more than \$50.00 \$100.00 or provide** **offered the choice of**
3 **providing** up to 10 hours of community service; or **both** **participating in a**
4 **nationally recognized youth tobacco cessation program to be determined**
5 **by the Department of Health**. An action under this section shall be brought
6 in the same manner as a traffic violation pursuant to 23 V.S.A. chapter 24.

7 * * *

8 § 1007. FURNISHING TOBACCO TO ~~PERSONS~~ INDIVIDUALS UNDER
9 21 YEARS OF AGE; PENALTIES; REPORT

10 (a)(1) ~~A person that~~ An individual who sells or furnishes tobacco products,
11 tobacco substitutes, or tobacco paraphernalia to ~~a person~~ an individual under
12 21 years of age shall be subject to a civil penalty of not more than ~~\$100.00~~
13 \$150.00 for the first offense and not more than \$500.00 for any subsequent
14 offense. An action under this section shall be brought in the same manner as
15 for a traffic violation pursuant to 23 V.S.A. chapter 24 and shall be brought
16 within 24 hours ~~of~~ following the occurrence of the alleged violation.

17 (2) In addition to the civil penalty imposed against an individual for a
18 violation pursuant to subdivision (1) of this subsection, for any subsequent
19 violation, the licensee may be subject to an administrative penalty and license
20 suspension or revocation as set forth in subdivision (b)(2) of this section.

1 (b)(1) The Division of Liquor Control shall conduct or contract for
2 compliance tests of tobacco licensees as frequently and as comprehensively as
3 necessary to ensure consistent statewide compliance with the prohibition on
4 sales to ~~persons~~ individuals under 21 years of age of at least 90 percent for
5 buyers who are between 17 and 20 years of age. An individual under 21 years
6 of age participating in a compliance test shall not be in violation of section
7 1005 of this title.

8 (2) Any violation by a tobacco licensee of subsection 1003(a) of this
9 title ~~and or~~ or this section after a sale violation or during a compliance test
10 ~~conducted within six months of~~ after a previous violation shall be considered a
11 multiple violation and shall result in the following administrative penalties and
12 minimum license suspension suspensions or license revocation, in addition to
13 any other penalties available under this title. ~~Minimum license suspensions for~~
14 ~~multiple violations shall be assessed as follows:~~

15 (A) ~~two violations~~ second violation: suspension for two consecutive
16 weekdays and an administrative penalty of not less than \$1,000.00;

17 (B) ~~three violations 15-day~~ third violation: suspension for 15
18 consecutive days and an administrative penalty of not less than \$2,000.00;

19 (C) ~~four violations 90-day~~ fourth violation: suspension for 90
20 consecutive days and an administrative penalty of not less than \$3,500.00; and

1 (1) A knowing or intentional violation of this section shall be punishable
2 by imprisonment for not more than five years or a fine of not more than
3 \$5,000.00, or both.

4 (2) In addition to or in lieu of any other civil or criminal remedy
5 provided by law, upon a determination that a person has violated this section,
6 the Attorney General may impose a civil penalty in an amount not to exceed
7 \$5,000.00 for each violation. For purposes of this subsection, each shipment
8 or transport of cigarettes, roll-your-own tobacco, little cigars, ~~or snuff~~, tobacco
9 substitutes, substances containing nicotine or otherwise intended for use with a
10 tobacco substitute, or tobacco paraphernalia shall constitute a separate
11 violation.

12 (e)(1) On or before January 15 of each year, the Department of Liquor and
13 Lottery and the Office of the Attorney General shall each report to the House
14 Committees on Commerce and Economic Development and on Human
15 Services and the Senate Committees on Economic Development, Housing and
16 General Affairs and on Health and Welfare regarding enforcement of Vermont
17 laws relating to online sales of tobacco products, tobacco substitutes, and
18 tobacco paraphernalia as set forth in this subsection.

19 (2) The Department of Liquor and Lottery shall report at least the
20 following information for the previous 12-month period:

1 (a) No person shall market, promote, label, brand, advertise, distribute,
2 possess for sale, offer for sale, or sell a tobacco product or tobacco substitute
3 by:

4 (1) imitating a product that is not a tobacco product or tobacco
5 substitute, including:

6 (A) a food or brand of food commonly marketed to minors, including
7 candy, desserts, cereal, and beverages;

8 (B) school supplies commonly used by minors, including erasers,
9 highlighters, pens, and pencils;

10 (C) portable devices, including smartphones, smartwatches, video
11 games or video game consoles, and inhalers; and

12 (D) a product based on or depicting a character, personality, or
13 symbol known to appeal to minors, including a celebrity; a character in a
14 comic book, movie, television show, or video game; or a mythical creature;

15 (2) concealing the nature of the tobacco product or tobacco substitute; or

16 (3) using terms for, describing, or depicting a product described in
17 subdivision (1) of this subsection.

18 (b)(1) In addition to or in lieu of any other civil or criminal remedy
19 provided by law, upon a determination that a person has violated this section,
20 the Attorney General may impose a civil penalty in an amount not to exceed
21 \$5,000.00 for each violation. For purposes of this subsection, each instance of

1 marketing, promoting, labeling, branding, advertising, distributing, possessing
2 for sale, offering for sale, or selling a deceptive tobacco product or tobacco
3 substitute shall constitute a separate violation.

4 (2) In any action brought pursuant to this section, the State shall be
5 entitled to recover the costs of investigation, of expert witness fees, and of the
6 action, and reasonable attorney’s fees.

7 (3) A person who violates this section commits an unfair and deceptive
8 trade practice in commerce in violation of 9 V.S.A. § 2453.

9 (4) In addition to the penalties and remedies described in subdivisions
10 (1)–(3) of this subsection, the Attorney General has the same authority as
11 provided under 9 V.S.A. chapter 63, subchapter 1.

12 Sec. 2. 4 V.S.A. § 1102(b) is amended to read:

13 (b) The Judicial Bureau shall have jurisdiction of the following matters:

14 * * *

15 (4) Violations of 7 V.S.A. § 1005, relating to ~~possession and~~
16 ~~procurement of tobacco products~~ misrepresentation of age by a person under
17 21 years of age to purchase tobacco products.

18 * * *

19 Sec. 3. 7 V.S.A. § 210 is amended to read:

20 § 210. SUSPENSION OR REVOCATION OF LICENSE OR PERMIT;

21 ADMINISTRATIVE PENALTY

1 (a)(1) The control commissioners, as applicable, or the Board of Liquor
2 and Lottery shall have power to suspend or revoke any permit or license
3 granted pursuant to this title in the event the person holding the permit or
4 license shall at any time during the term of the permit or license conduct its
5 business in violation of this title, the conditions pursuant to which the permit or
6 license was granted, or any rule prescribed by the Board of Liquor and Lottery.

7 (2) No revocation shall be made until the permittee or licensee has been
8 notified and given a hearing before the Board of Liquor and Lottery, unless the
9 permittee or licensee has been convicted by a court of competent jurisdiction
10 of violating the provisions of this title.

11 (3) In the case of a suspension, the permittee or licensee shall be notified
12 and given a hearing before the Board of Liquor and Lottery or the local control
13 commissioners, whichever applies.

14 (4) Any decision to suspend or revoke a license shall be issued in
15 writing and set forth the reasons for the suspension or revocation and, if
16 applicable, the duration of the suspension.

17 (5) ~~A tobacco license may not be suspended or revoked for a first-time~~
18 ~~violation.~~ Suspension or revocation of a tobacco license shall not affect any
19 liquor license held by the licensee.

20 (b)(1) In addition to the authority to suspend or revoke any permit or
21 license, the Board of Liquor and Lottery may impose an administrative penalty

1 of up to \$7,500.00 per violation against a holder of a wholesale dealer’s license
2 ~~or~~; a holder of a first-, second-, or third-class license; or a holder of any
3 tobacco license for a violation of the conditions of the license or of this title or
4 of any rule adopted by the Board.

5 (2) The administrative penalty may be imposed after a hearing before
6 the Board or after the licensee has been convicted by a court of competent
7 jurisdiction of violating the provisions of this title.

8 (3) ~~The Board may also impose an administrative penalty under this~~
9 ~~subsection against a holder of a tobacco license of up to \$250.00 for a first~~
10 ~~violation and up to \$2,500.00 for subsequent violations. [Repealed.]~~

11 (4) ~~For the first violation during a tobacco or alcohol compliance check~~
12 ~~during any three-year period, a licensee or permittee shall receive a warning~~
13 ~~and be required to attend a Division server training class. [Repealed.]~~

14 * * *

15 Sec. 4. 32 V.S.A. § 3102 is amended to read:

16 § 3102. CONFIDENTIALITY OF TAX RECORDS

17 * * *

18 (e) The Commissioner may, in the Commissioner’s discretion and subject
19 to such conditions and requirements as the Commissioner may provide,
20 including any confidentiality requirements of the Internal Revenue Service,
21 disclose a return or return information:

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(25) To the Department of Liquor and Lottery, if such return or information is for purposes of investigating potential violations of and enforcing 7 V.S.A. chapter 40.

* * *

Sec. 5. 32 V.S.A. § 7702 is amended to read:

§ 7702. DEFINITIONS

As used in this chapter unless the context otherwise requires:

(1) “Cigarette” means any product that contains nicotine, is intended to be burned or heated under ordinary conditions of use, and consists of or contains:

(A) any roll of tobacco wrapped in paper or in any substance not containing tobacco; ~~and~~

(B) tobacco, in any form, that is functional in the product, which, because of its appearance, the type of tobacco used in the filler, or its packaging and labeling, is likely to be offered to, or purchased by, consumers as a cigarette; or

(C) any roll of tobacco wrapped in substance containing tobacco that, because of its appearance, the type of tobacco used in the filler, or its packaging and labeling, is likely to be offered to, or purchased by, consumers as a cigarette described in subdivision (A) of this subdivision (1).

1 * * *

2 (5) “Licensed wholesale dealer” ~~shall mean~~ means a wholesale dealer
3 licensed under the provisions of ~~this chapter~~ 7 V.S.A. § 1002b.

4 * * *

5 (15)(A) “Other tobacco products” means any product manufactured
6 from, derived from, or containing tobacco or nicotine, whether natural or
7 synthetic, including nicotine alkaloids and nicotine analogs, that is intended for
8 human consumption by smoking, chewing, or in any other manner, including
9 except as otherwise specified in subdivision (B) of this subdivision (15).

10 (B)(i) The term includes products sold as a tobacco substitute, as
11 defined in 7 V.S.A. § 1001(8), and including any liquids, whether nicotine
12 based or not, or and delivery devices sold separately for use with a tobacco
13 substitute, but ~~shall~~ not including nicotine pouches.

14 (ii) The term does not include cigarettes, little cigars, roll-your-
15 own tobacco, snuff, new smokeless tobacco as defined in this section, or
16 cannabis products as defined in 7 V.S.A. § 831.

17 (16) “Wholesale dealer” means a person who imports or causes to be
18 imported into the State any cigarettes, little cigars, roll-your-own tobacco,
19 snuff, new smokeless tobacco, or other tobacco product for sale or who sells or
20 furnishes any of these products to other wholesale dealers or retail dealers for

1 the purpose of resale, but not by small quantity or parcel to consumers ~~thereof~~
2 of these products.

3 (17) “Wholesale dealer’s license” ~~shall mean~~ means the license granted
4 under the provisions of ~~this chapter~~ 7 V.S.A. § 1002b to a wholesale dealer for
5 a wholesale outlet.

6 * * *

7 (20) “New smokeless tobacco” means any tobacco product
8 manufactured from, derived from, or containing tobacco or nicotine, whether
9 natural or synthetic, including nicotine alkaloids and nicotine analogs, that is
10 not intended to be smoked, has a moisture content of less than 45 percent, or is
11 offered in individual single-dose tablets or other discrete single-use **units, and**
12 **includes nicotine pouches.**

13 * * *

14 Sec. 6. 32 V.S.A. § 7776 is amended to read:

15 § 7776. COLLECTION OF CIGARETTE TAX THROUGH

16 NONRESIDENT LICENSED WHOLESALE DEALERS

17 * * *

18 (d) Any person complying with the provisions of this section shall
19 thereupon become a licensed wholesale dealer within the meaning of 7 V.S.A.
20 chapter 40 and this chapter and shall be subject to all provisions of ~~the chapter~~

1 both chapters applicable to wholesale dealers, including the furnishing of a
2 bond specified in ~~subchapter 2~~ section 7703 of this chapter.

3 Sec. 7. 32 V.S.A. § 7821 is amended to read:

4 § 7821. CRIMINAL PENALTIES

5 Any person who shall fail, neglect, or refuse to comply with or shall violate
6 the provisions of this chapter relating to the tax on tobacco products or the
7 rules adopted by the Commissioner under this chapter relating to such tax shall
8 be guilty of a misdemeanor and upon conviction for a first offense shall be
9 sentenced to pay a fine of not more than \$250.00 or to be imprisoned for not
10 more than 60 days, or both, such fine and imprisonment in the discretion of the
11 court, and for a second or subsequent offense shall be sentenced to pay a fine
12 of not less than \$250.00 nor more than \$500.00 or be imprisoned for not more
13 than six months, or both, such fine and imprisonment in the discretion of the
14 court. This section shall not apply to violations of ~~sections 7731–7734 and~~
15 section 7776 of this title.

16 Sec. 8. REDESIGNATION

17 32 V.S.A. § 7737 (licensed wholesale dealers; bonding) is redesignated as
18 32 V.S.A. § 7703.

19 Sec. 9. REPEALS

20 32 V.S.A. §§ 7731–7736 (licensure of wholesale dealers) are repealed.

1 **Sec. 10. TOBACCO ENFORCEMENT CAPACITY; REPORT**

2 **(a) The General Assembly finds that the regulation of tobacco**
3 **products, tobacco substitutes, and the deceptive devices prohibited by 7**
4 **V.S.A. § 1013, as added by this act, is a significant public health priority,**
5 **especially with respect to protecting individuals under 21 years of age**
6 **from being targeted or supplied with these products.**

7 **(b) On or before January 15, 2027, the Department of Liquor and**
8 **Lottery, in consultation with the Office of the Attorney General, shall**
9 **evaluate and report to the House Committees on Human Services and on**
10 **Commerce and Economic Development and the Senate Committees on**
11 **Health and Welfare and on Economic Development, Housing and General**
12 **Affairs regarding the following:**

13 **(1) the number of compliance checks that the Department**
14 **conducted in fiscal year 2026 with respect to tobacco products and**
15 **tobacco substitutes;**

16 **(2) whether the Department’s current enforcement staffing levels**
17 **are sufficient to meet the compliance targets established in 7 V.S.A.**
18 **§ 1007(b)(1) and to adequately enforce 7 V.S.A. chapter 40 as amended by**
19 **this act, including the prohibition on deceptive devices in 7 V.S.A. § 1013,**

1 the restrictions on internet sales in 7 V.S.A. § 1010, and the expanded
2 wholesale licensure requirements;

3 (3) any unmet enforcement needs identified as a result of the
4 expanded scope of regulation under this act; and

5 (4) whether additional staffing resources at the Department of
6 Liquor and Lottery or the Office of the Attorney General, or both, would
7 materially improve compliance with and enforcement of Vermont’s
8 tobacco laws.

9 Sec. 11. TAXATION OF TOBACCO SUBSTITUTES; TAX STAMPS;

10 REPORT

11 (a) The Department of Taxes, in collaboration with the Department of
12 Liquor and Lottery and the Office of the Attorney General and in consultation
13 with wholesale dealers and other interested stakeholders, shall:

14 (1) identify efficient and effective processes by which to impose taxes
15 on tobacco substitutes, as defined in 7 V.S.A. § 1001, based on the
16 concentration of nicotine they contain; and

17 (2) evaluate the continued use of tax stamps as evidence of payment of
18 the excise tax on cigarettes, little cigars, and roll-your-own tobacco in this
19 State and consider the advantages and disadvantages of alternative approaches
20 of certifying tax compliance.

