

2025 -- H 5329

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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2025

A N A C T

RELATING TO TAXATION -- CIGARETTE AND OTHER TOBACCO PRODUCTS TAX

Introduced By: Representatives O'Brien, Casey, Solomon, Corvese, Baginski, and Hull

Date Introduced: February 07, 2025

Referred To: House Corporations

It is enacted by the General Assembly as follows:

1 SECTION 1. Section 44-20-61 of the General Laws in Chapter 44-20 entitled "Cigarette
2 and Other Tobacco Products Tax" is hereby amended to read as follows:

3 **44-20-61. Product restrictions on electronic nicotine-delivery system products.**

4 (a) For purposes of this section, the following terms shall have the following meanings:

5 (1) "Characterizing flavor" means a distinguishable taste or aroma, other than the taste or
6 aroma of tobacco or menthol, distinguishable by an ordinary consumer, imparted either prior to, or
7 during, consumption of an electronic nicotine-delivery system product or component part thereof,
8 including, but not limited to, tastes or aromas relating to any fruit, mint, wintergreen, chocolate,
9 vanilla, honey, candy, cocoa, dessert, alcoholic beverage, herb, or spice or which impart a cooling
10 or numbing sensation. The determination of whether an electronic nicotine-delivery system product
11 has a characterizing flavor shall not be based solely on the use of additives, flavorings, or particular
12 ingredients, but shall instead consider all aspects of a final product including, but not limited to,
13 taste, flavor and aroma, product labeling, and advertising statements. A flavor shall be presumed
14 to be a characterizing flavor if a dealer, manufacturer, or distributor has made a statement or claim
15 directed to consumers or the public about such flavor, whether expressed or implied, that it has a
16 distinguishable taste or aroma (other than the taste or aroma of tobacco or menthol).

17 (2) "Flavored electronic nicotine-delivery system product" means any electronic nicotine-
18 delivery system product that imparts a characterizing flavor.

19 (3) "Vape shop" means any premises dedicated to the display, sale, distribution, delivery,

1 [offering, furnishing, or marketing of nicotine-delivery system products, liquid nicotine, liquid](#)
2 [nicotine containers or vapor products.](#)

3 (b) The sale, or offer for sale of, or the possession with intent to sell or to offer for sale,
4 flavored electronic nicotine-delivery system products to consumers within the state of Rhode Island
5 is hereby prohibited, [except at a vape shop](#). Compassion centers and licensed cultivators registered
6 with the state of Rhode Island department of business regulation-office of cannabis regulation under
7 chapter 28.6 of title 21 are exempt from this provision except as to products that contain, are made
8 of, or are derived from tobacco or nicotine, natural or synthetic.

9 SECTION 2. This act shall take effect upon passage.

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EXPLANATION
BY THE LEGISLATIVE COUNCIL
OF
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- 1 This act would define a vape shop and exempt it from the prohibition of selling electronic
- 2 nicotine-delivery system products.
- 3 This act would take effect upon passage.

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