

**2026 -- S 2098**

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LC003424

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**STATE OF RHODE ISLAND**

**IN GENERAL ASSEMBLY**

**JANUARY SESSION, A.D. 2026**

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**A N A C T**

**RELATING TO TAXATION -- CIGARETTE, OTHER TOBACCO PRODUCTS, AND  
ELECTRONIC NICOTINE-DELIVERY SYSTEM PRODUCTS**

Introduced By: Senators Zurier, and Ujifusa

Date Introduced: January 16, 2026

Referred To: Senate Finance

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        Other Tobacco Products, and Electronic Nicotine-Delivery System Products" is hereby amended  
3        to read as follows:

4        **44-20-61. Product restrictions on electronic nicotine-delivery system products.**

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

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

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

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. Compassion centers and licensed cultivators registered with the state of Rhode  
6 Island department of business regulation-office of cannabis regulation under chapter 28.6 of title  
7 21 are exempt from this provision except as to products that contain, are made of, or are derived  
8 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  
A N A C T  
RELATING TO TAXATION -- CIGARETTE, OTHER TOBACCO PRODUCTS, AND  
ELECTRONIC NICOTINE-DELIVERY SYSTEM PRODUCTS

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- 1 This act would include menthol as a flavored electronic nicotine-delivery system product.
- 2 This act would take effect upon passage.

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