

Amendment to HB 680-FN

1 Amend the bill by replacing all after the enacting clause with the following:

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3 1 Tobacco Tax; Definition; Tobacco Products. RSA 78:1, XIV is repealed and reenacted to read
4 as follows:

5 XIV.(a) "Tobacco products" means:

6 (1) Any product that is made from or derived from tobacco that is intended for
7 human consumption or is likely to be consumed, whether smoked, heated, chewed, absorbed,
8 dissolved, inhaled, or ingested by any other means, including, but not limited to, a cigarette, a cigar,
9 pipe tobacco, chewing tobacco, snuff, and snus.

10 (2) Any product that can deliver nicotine to the user through inhalation of vapor
11 including any component part of such product, including a substance for use in the device
12 regardless of whether the substance contains nicotine, and whether or not sold separately.

13 (b) "Tobacco products" shall not include:

14 (1) Drugs, devices, or combination products authorized for sale by the U.S. Food and
15 Drug Administration, as those terms are defined in the Federal Food, Drug, and Cosmetic Act.

16 (2) Premium cigars.

17 2 Liquor Commission; General Provisions; Definitions. RSA 175:1, LXIV-d is repealed and
18 reenacted to read as follows:

19 LXIV-d.(a) "Tobacco products" means:

20 (1) Any product that is made from or derived from tobacco that is intended for
21 human consumption or is likely to be consumed, whether smoked, heated, chewed, absorbed,
22 dissolved, inhaled, or ingested by any other means, including, but not limited to, a cigarette, a cigar,
23 pipe tobacco, chewing tobacco, snuff, and snus.

24 (2) Any product that can deliver nicotine to the user through inhalation of vapor
25 including any component part of such product, including a substance for use in the device
26 regardless of whether the substance contains nicotine, and whether or not sold separately.

27 (b) "Tobacco products" shall not include drugs, devices, or combination products
28 authorized for sale by the U.S. Food and Drug Administration, as those terms are defined in the
29 Federal Food, Drug, and Cosmetic Act.

30 3 Effective Date. This act shall take effect July 1, 2019.

Amendment to HB 680-FN
- Page 2 -

2019-0501h

AMENDED ANALYSIS

This bill defines what is a tobacco product for purposes of the tobacco tax and retail tobacco licensing, and adds products that can deliver nicotine to the user through inhalation of vapor.