



January 10, 2025

State Excise Tax Maps

Updated state excise tax maps are available on the NATO website. Included are state excise tax maps on cigarettes, Other Tobacco Products (OTP), vapor products, nicotine pouches and cigars.

[NATO: Tobacco Tax Maps](#)

State Legislative Bill Introductions

State tobacco-related legislative bills that have been introduced in the past week are listed below alphabetically by state:

Alabama:

- HB8 revises and enhances the regulatory framework surrounding the sale and distribution of tobacco, tobacco products, alternative nicotine products, and electronic nicotine delivery systems (ENDS). Key provisions include expanding the definition of "electronic nicotine delivery system" to encompass battery-powered devices that deliver substances other than tobacco through vapor inhalation. It also prohibits the distribution of these products through vending machines and introduces a one-time application fee and an annual permit fee for retailers. The bill increases penalties for violations of tobacco retail laws and mandates that manufacturers meet certain requirements before being listed in the state's directory. The bill also revises the directory to include open vapor systems that are derived from tobacco or any other source, that was commercially marketed as of April 12, 2022 and the manufacturer filed a PMTA by May 14, 2022. Additionally, the bill requires tobacco retailers to post signage warning of the dangers of tobacco use and grants the Alcoholic Beverage Control (ABC) Board general rulemaking authority to administer these laws.

Connecticut:

- SB344 would simplify tobacco sales by allowing retailers to skip age verification for repeat customers who have previously shown proof of being over twenty-one.

Indiana:

- HB1218 prohibits the distribution or sale of e-liquid or vapor products after June 30, 2025.
- HB1251 increases the cigarette tax from \$.995 to \$1.995 per 20-pack, effective January 1, 2025.

Kentucky:

- HB62 would suspend enforcement of the 2024 directory bill (HB11) pending the U.S. Supreme Court's decision on the FDA v Wages and White Lion Investments, which is a case dealing with FDA PMTA review process.
- HB63 essentially repeals the vapor directory requirements (HB 11) that were adopted in 2024.

Missouri:

- HB718 provides that any locality that increases the tax cigarettes and tobacco products shall first receive approval from a majority of the qualified voters in that locality.
- HB503 increases the state minimum age to purchase tobacco products from 18 to 21.
- HB276 establishes a statewide vapor directory by requiring vapor manufacturers to certify that they have received a marketing authorization for the vapor product from the FDA, the vapor product was marketed in the United States as of August 8, 2016, the manufacturer submitted a premarket tobacco product application for the vapor product to the FDA on or before September 9, 2020, and the application remains under review. On or before June 1, 2026, the Attorney General must make publicly available the vapor product directory.

Montana:

- SB98 establishes a new tax of 85 cents per pack for heated tobacco products. It maintains the existing tax rate of \$1.70 for traditional cigarettes.
- HB149 revises the regulatory framework for alternative nicotine and vapor products, distinguishing them from traditional tobacco regulations.
- LC3689 repeals statewide preemption thus allowing local ordinances prohibiting the sale of vapor products.

New Hampshire:

- HB77 prohibits a business from scanning an individual's license when selling alcohol or tobacco products.
- HB290 increases the cigarette tax from \$1.78 to \$2.78 per 20 pack and increases the vapor tax from 35-cents per ml to 65% of the wholesale sales price, effective July 1, 2026.

New York:

- AB22 prohibits the sale of entertainment vapor products (with Bluetooth, wireless internet, or other internet connectivity).
- A36 amends the Public Health Law to increase the civil penalty for violations of existing law regarding tobacco product advertisements near schools. (The first violation increases

from \$500 to \$5,000; the second and subsequent violations increase from \$1,000 to \$10,000.) The bill provides for quarterly, random retail compliance inspections.

- A77 prohibits the sale of flavored smokeless tobacco products within 500 feet of a school.
- A100 requires vapor products packaging to include a warning that the product may pose an explosion hazard.
- A147 requires companies that sell vapor products to disclose their online advertising expenditures from the previous fiscal year.
- A273 prohibits the sale or distribution of vapor products lacking FDA PMTA authorization.
- A274 increases the OTP tax from 75% to 129% (including snuff) and increases the tax on the retail sale of vapor products from 20% to 48%.
- A603 requires the state DOH to establish nicotine levels for vapor products and e-liquids which automatically taper in nicotine strength and at certain time intervals; requires manufacturers to manufacture or cause to be sold in the state vapor products and e-liquid products which automatically taper in nicotine strength and at certain time intervals as determined by the DOH.
- A647 prohibits the sale of electronic cigarettes that contain certain toxic metals, requires the DOH to establish a list of prohibited toxic metals and to study the long-term effects of using electronic cigarettes.
- A657 increases the cigarette tax from \$5.35 to \$6.24 per 20-pack.
- A671 requires a prescription from a licensed physician in order to obtain a vapor product.
- A884 provides that every package containing a vapor product sold or offered for sale shall be designed by the DOH and such package shall include printed thereon or attached thereto a health warning and disclaimer label designed by the DOH
- A1363 requires the use of color-shifting dyes, unique serial numbers, tamper-evident surface cuts, and stamp/meter impressions that can be read by scanning devices on cigarette tax stamps to prevent counterfeiting.
- S93 amends tax law to tax cigars and premium cigars at 75% of the wholesale price or \$.50, whichever is less.
- S443 (same as A141) and bans the sale of any flavored nicotine pouches.
- S902 relates to the sale, manufacture and distribution of vapor products and requires distributors and manufacturers of vapor products to obtain permits. The bill requires the Attorney General to develop a vapor product directory. Starting January 1, 2026, every manufacturer of vapor products sold in the state must deliver an attestation to the attorney general certifying that their products that have received a PMTA MGO, was marketed in the U.S. as of August 8, 2018 and the manufacturer has submitted a PMTA to the FDA on or before September 9, 2022 and are currently under review. The bill defines illicit vapor products and provides that it shall be unlawful to distribute or sell any vapor product not included in the vapor directory.

Texas:

- SB464 grants authority to the commissioners' court of a county to adopt orders for unincorporated areas and the governing body of a municipality to enact ordinances within their jurisdiction to prohibit e-cigarette retailers from operating within 300 feet of any public or private primary or secondary school.

Virginia:

- HB1572 caps the statutory tax rate imposed on the selling or distributing of cigars by a distributor or remote retail seller at 20% of the manufacturer's sales price or 30 cents per cigar, whichever is lower. The bill also directs the Department of Taxation to update its Virginia Tobacco Products Tax Return (OTP), to begin collecting data on the number of premium cigars sold in the Commonwealth as a distinct category from all other cigars.
- HB1946 aims to restrict the purchase and possession of tobacco and hemp products by those under 21, enforce penalties for violations, and amend existing laws to strengthen compliance and enforcement. The bill provides that the Department of Behavioral Health and Developmental Services, along with other agencies, is tasked with conducting investigations through unannounced inspections at least once every 24 months.
- HB2488 allows any locality to impose a tax on the sale or use of vapor products. The maximum tax rate imposed by a locality on nicotine vapor products may exceed the state vapor excise tax rate.

Washington:

- HB1203 would ban all flavored tobacco products effective January 1, 2026. The legislation also bans “entertainment vapor products” that include video games or music.

State Legislative Sessions

All 50 states are holding state legislative sessions in 2025. The following 22 states have convened their 2025 session:

- CA, CO, CT, ID, IL, IN, KY, ME, MD, MI, MS, MT, NE, NH, NY, NC, ND, OH, PA, RI, VT, VA, WI.