

House Bill 2056

Introduced and printed pursuant to House Rule 12.00. Pre-session filed (at the request of House Interim Committee on Revenue)

SUMMARY

The following summary is not prepared by the sponsors of the measure and is not a part of the body thereof subject to consideration by the Legislative Assembly. It is an editor's brief statement of the essential features of the measure **as introduced**.

Increases rates of taxation on cigarettes and tobacco products. Applies increase to cigarettes and tobacco products distributed on or after January 1, 2018, and to existing inventories of cigarettes not yet acquired by consumers as of January 1, 2018.

Imposes tax on inhalant-form nicotine at point of retail sale, based on concentration of nicotine. Directs proceeds of tax to Oregon Health Plan Fund.

Applies to inhalant-form nicotine sold after January 1, 2018.

Takes effect on 91st day following adjournment sine die.

A BILL FOR AN ACT

1
2 Relating to taxation of products containing nicotine; creating new provisions; amending ORS
3 323.031, 323.457 and 323.505; prescribing an effective date; and providing for revenue raising that
4 requires approval by a three-fifths majority.

5 **Be It Enacted by the People of the State of Oregon:**

6 **SECTION 1.** ORS 323.031 is amended to read:

7 323.031. (1) Notwithstanding ORS 323.030 (2) and in addition to and not in lieu of any other tax,
8 every distributor shall pay a tax upon distributions of cigarettes at the rate of [30] **55** mills for the
9 distribution of each cigarette in this state.

10 (2) Any cigarette for which a tax has once been imposed under ORS 323.005 to 323.482 may not
11 be subject upon a subsequent distribution to the taxes imposed by ORS 323.005 to 323.482.

12 **SECTION 2.** ORS 323.457 is amended to read:

13 323.457. (1) Moneys received under ORS 323.031 shall be paid over to the State Treasurer to be
14 held in a suspense account established under ORS 293.445. After the payment of refunds:

15 (a) [29.37/30] **53.85/55** of the moneys shall be credited to the Oregon Health Plan Fund estab-
16 lished under ORS 414.109;

17 (b) [0.14/30] **0.25/55** of the moneys are continuously appropriated to the Oregon Department of
18 Administrative Services for distribution to the cities of this state;

19 (c) [0.14/30] **0.25/55** of the moneys are continuously appropriated to the Oregon Department of
20 Administrative Services for distribution to the counties of this state;

21 (d) [0.14/30] **0.25/55** of the moneys are continuously appropriated to the Department of Trans-
22 portation to be distributed and transferred to the Elderly and Disabled Special Transportation Fund
23 established under ORS 391.800; [and]

24 (e) [0.21/30] **0.4/55** of the moneys shall be credited to the Tobacco Use Reduction Account es-
25 tablished under ORS 431A.153.

26 (2)(a) Moneys distributed to cities and counties under this section shall be distributed to each
27 city or county using the proportions used for distributions made under ORS 323.455.

28 (b) Moneys shall be distributed to cities, counties and the Elderly and Disabled Special Trans-

NOTE: Matter in **boldfaced** type in an amended section is new; matter [italic and bracketed] is existing law to be omitted. New sections are in **boldfaced** type.

1 portation Fund at the same time moneys are distributed to cities, counties and the Elderly and
2 Disabled Special Transportation Fund under ORS 323.455.

3 **SECTION 3.** (1) In addition to and not in lieu of any other tax, for the privilege of holding
4 or storing cigarettes for sale, use or consumption, a floor tax is imposed upon every dealer
5 at the rate of 25 mills for each cigarette in the possession of or under the control of the
6 dealer in this state at 12:01 a.m. on January 1, 2018.

7 (2) The tax imposed by this section is due and payable on or before January 20, 2018. Any
8 amount of tax that is not paid within the time required shall bear interest at the rate es-
9 tablished under ORS 305.220 per month, or fraction of a month, from the date on which the
10 tax is due to be paid, until paid.

11 (3) By January 20, 2018, every dealer must file a report with the Department of Revenue
12 in such form as the department may prescribe. The report must state the number of ciga-
13 rettes in the possession of or under the control of the dealer in this state at 12:01 a.m. on
14 January 1, 2018, and the amount of tax due. Each report must be accompanied by a remit-
15 tance payable to the department for the amount of tax due.

16 (4) As used in this section, "dealer" has the meaning given that term in ORS 323.010.

17 **SECTION 4.** Notwithstanding ORS 323.030 (3), for the privilege of distributing cigarettes
18 as a distributor, as defined in ORS 323.015, and for holding or storing cigarettes for sale, use
19 or consumption, a floor tax and cigarette adjustment indicia tax is imposed upon every dis-
20 tributor in the amount of 62.5 cents for each Oregon cigarette tax stamp bearing the desig-
21 nation "25," and in the amount of 50 cents for each Oregon cigarette tax stamp bearing the
22 designation "20," that is affixed to any package of cigarettes in the possession of or under
23 the control of the distributor at 12:01 a.m. on January 1, 2018.

24 **SECTION 5.** (1) Every distributor as defined in ORS 323.015 must take an inventory as
25 of 12:01 a.m. on January 1, 2018, of all packages of cigarettes to which are affixed Oregon
26 cigarette tax stamps and of all unaffixed Oregon cigarette tax stamps in the possession of
27 or under the control of the distributor.

28 (2) Every distributor must file a report with the Department of Revenue by January 20,
29 2018, in such form as the department may prescribe, showing:

30 (a) The number of Oregon cigarette tax stamps, with the designations of the stamps, that
31 were affixed to packages of cigarettes in the possession of or under the control of the dis-
32 tributor at 12:01 a.m. on January 1, 2018; and

33 (b) The number of unaffixed Oregon cigarette tax stamps, with the designations of the
34 stamps, that were in the possession of or under the control of the distributor at 12:01 a.m.
35 on January 1, 2018.

36 (3) The amount of tax required to be paid with respect to the affixed Oregon cigarette
37 tax stamps shall be computed pursuant to section 4 of this 2017 Act and remitted with the
38 distributor's report. Any amount of tax not paid within the time specified for the filing of
39 the report shall bear interest at the rate established under ORS 305.220 per month, or frac-
40 tion of a month, from the due date of the report until paid.

41 **SECTION 6.** All moneys received by the Department of Revenue from the taxes imposed
42 by sections 3 and 4 of this 2017 Act shall be paid over to the State Treasurer to be held in
43 a suspense account established under ORS 293.445. After payment of refunds, the balance
44 shall be credited to the General Fund.

45 **SECTION 7.** The amendments to ORS 323.031 and 323.457 by sections 1 and 2 of this 2017

Act apply to distributions of cigarettes occurring on or after January 1, 2018.

SECTION 8. ORS 323.505 is amended to read:

323.505. (1) A tax is hereby imposed upon the distribution of all tobacco products in this state. The tax imposed by this section is intended to be a direct tax on the consumer, for which payment upon distribution is required to achieve convenience and facility in the collection and administration of the tax. The tax shall be imposed on a distributor at the time the distributor distributes tobacco products.

(2) The tax imposed under this section shall be imposed at the rate of:

(a) [*Sixty-five*] **Ninety** percent of the wholesale sales price of cigars, but not to exceed 50 cents per cigar;

(b) [*One dollar and seventy-eight*] **Two dollars and forty-six** cents per ounce based on the net weight determined by the manufacturer, in the case of moist snuff, except that the minimum tax under this paragraph is [*\$2.14*] **\$2.96** per retail container; or

(c) [*Sixty-five*] **Ninety** percent of the wholesale sales price of all tobacco products that are not cigars or moist snuff.

(3) For reporting periods beginning on or after July 1, 2022, the rates of tax applicable to moist snuff under subsection (2)(b) of this section shall be adjusted for each biennium according to the cost-of-living adjustment for the calendar year. The Department of Revenue shall recompute the rates for each biennium by adding to the rates in subsection (2)(b) of this section the product obtained by multiplying the rates in subsection (2)(b) of this section by a factor that is equal to 0.25 multiplied by the percentage (if any) by which the monthly averaged U.S. City Average Consumer Price Index for the 12 consecutive months ending August 31 of the prior calendar year exceeds the monthly averaged U.S. City Average Consumer Price Index for the 12 consecutive months ending August 31, 2020.

(4) If the tax imposed under this section does not equal an amount calculable to a whole cent, the tax shall be equal to the next higher whole cent. However, the amount remitted to the Department of Revenue by the taxpayer for each quarter shall be equal only to 98.5 percent of the total taxes due and payable by the taxpayer for the quarter.

(5) No tobacco product shall be subject to the tax if the base product or other intermediate form thereof has previously been taxed under this section.

SECTION 9. As used in sections 9 to 20 of this 2017 Act:

(1) **“Consumer” means any person who purchases inhalant-form nicotine in this state for the person’s use or consumption or for any purpose other than reselling the inhalant-form nicotine to another person.**

(2) **“Inhalant-form nicotine” means nicotine that:**

(a) **Is in a form that allows the nicotine to be delivered into a person’s respiratory system;**

(b) **Is inhaled for the purpose of delivering the nicotine into a person’s respiratory system; and**

(c)(A) **Is not approved by, or emitted by a device approved by, the United States Food and Drug Administration for a therapeutic purpose; or**

(B) **If approved by, or emitted by a device approved by, the United States Food and Drug Administration for a therapeutic purpose, is not marketed and sold solely for that purpose.**

(3) **“Nicotine retailer” means any person who is engaged in the business of selling or otherwise dispensing inhalant-form nicotine to consumers. The term also includes the oper-**

1 ators of or recipients of revenue from all places such as smoke shops, cigar stores and
 2 vending machines, where inhalant-form nicotine is made or stored for ultimate sale to con-
 3 sumers.

4 (4) "Sale" means any transfer, exchange or barter, in any manner or by any means, for
 5 a consideration, and includes and means all sales made by any person. It includes a gift by
 6 a person engaged in the business of selling inhalant-form nicotine, for advertising, as a
 7 means of evading the provisions of sections 9 to 20 of this 2017 Act or for any other purpose.

8 (5) "Taxpayer" includes a nicotine retailer or other person required to collect a tax im-
 9 posed under sections 9 to 20 of this 2017 Act.

10 (6) "Untaxed inhalant-form nicotine" means inhalant-form nicotine for which the tax re-
 11 quired under sections 9 to 20 of this 2017 Act has not been paid.

12 **SECTION 10.** (1) A tax is hereby imposed upon the retail sale of inhalant-form nicotine
 13 in this state. The tax imposed by this section is a direct tax on the consumer, for which
 14 payment upon retail sale is required. The tax shall be collected at the point of sale of
 15 inhalant-form nicotine by a nicotine retailer at the time at which the retail sale occurs.

16 (2) The tax imposed under this section shall be imposed at the rate of 0.05 cents per
 17 milligram per milliliter of nicotine.

18 (3) If the tax imposed under this section does not equal an amount calculable to a whole
 19 cent, the tax shall be equal to the next higher whole cent.

20 (4) Except as otherwise provided by the Department of Revenue by rule, the amount of
 21 the tax shall be separately stated on an invoice, receipt or other similar document that the
 22 nicotine retailer provides to the consumer at the time at which the retail sale occurs.

23 (5) A person may not knowingly sell, purchase, install, transfer or possess electronic
 24 devices or software programs for the purposes of:

25 (a) Hiding or removing records of retail sales of inhalant-form nicotine; or

26 (b) Falsifying records of retail sales of inhalant-form nicotine.

27 (6) A nicotine retailer may not discount inhalant-form nicotine or offer inhalant-form
 28 nicotine for free if the retail sale of the inhalant-form nicotine is made in conjunction with
 29 the retail sale of any other item.

30 **SECTION 11.** (1) Except as otherwise provided in sections 9 to 20 of this 2017 Act, the tax
 31 imposed upon the consumer under section 10 of this 2017 Act shall be collected at the point
 32 of sale and remitted by each nicotine retailer that engages in the retail sale of inhalant-form
 33 nicotine. The tax is a tax upon the nicotine retailer that is required to collect the tax, and
 34 the nicotine retailer is a taxpayer.

35 (2) The nicotine retailer shall file a return with the Department of Revenue on or before
 36 the last day of January, April, July and October of each year for the previous calendar
 37 quarter.

38 (3) The nicotine retailer shall pay the tax to the department in the form and manner
 39 prescribed by the department, but not later than with each quarterly return, without regard
 40 to an extension granted under subsection (5) of this section.

41 (4) Nicotine retailers shall file the returns required under this section regardless of
 42 whether any tax is owed.

43 (5) For good cause, the department may extend the time for filing a return under this
 44 section. The extension may be granted at any time if a written request is filed with the de-
 45 partment during or prior to the period for which the extension may be granted. The depart-

1 ment may not grant an extension of more than 30 days.

2 (6) Interest shall be added at the rate established under ORS 305.220 for each month, or
 3 fraction of a month, from the time the return was originally required to be filed to the time
 4 of payment.

5 (7) If a nicotine retailer fails to file a return or pay the tax as required by this section,
 6 the department shall impose a penalty in the manner provided in ORS 314.400.

7 (8) Except as provided in subsections (9) and (10) of this section, the period prescribed
 8 for the department to allow or make a refund of any overpayment of tax paid under sections
 9 9 to 20 of this 2017 Act is as provided in ORS 314.415.

10 (9)(a) The department shall first apply any overpayment of tax by a nicotine retailer to
 11 any tax imposed under sections 9 to 20 of this 2017 Act that is owed by the nicotine retailer.

12 (b) If after any offset against any delinquent amount the overpayment of tax remains
 13 greater than \$1,000, the remaining refund shall be applied as a credit against the next sub-
 14 sequent calendar quarter as an estimated payment.

15 (10) The department may not make a refund of, or credit, any overpayment of tax under
 16 sections 9 to 20 of this 2017 Act that was credited to the account of a nicotine retailer under
 17 subsection (9)(b) of this section if the return for that tax period is not filed within three
 18 years after the due date of that return.

19 **SECTION 12.** (1) Every person who collects any amount under section 11 of this 2017 Act
 20 shall hold the same in trust for the State of Oregon and for the payment thereof to the De-
 21 partment of Revenue in the manner and at the time provided in section 11 of this 2017 Act.

22 (2) At any time a nicotine retailer fails to remit any amount collected, the department
 23 may enforce collection by the issuance of a distraint warrant for the collection of the delin-
 24 quent amount and all penalties, interest and collection charges accrued thereon. The warrant
 25 shall be issued, recorded and proceeded upon in the same manner and shall have the same
 26 force and effect as is prescribed with respect to warrants for the collection of delinquent
 27 income taxes.

28 (3)(a) In the case of a nicotine retailer that is assessed pursuant to the provisions of ORS
 29 305.265 (12) and 314.407 (1), the department may issue a notice of liability to any officer,
 30 employee or member of the nicotine retailer within three years from the time of assessment.
 31 Within 30 days from the date the notice of liability is mailed to the officer, employee or
 32 member, the officer, employee or member shall pay the assessment, plus penalties and in-
 33 terest, or advise the department in writing of objections to the liability and, if desired, re-
 34 quest a conference. A conference shall be governed by the provisions of ORS 305.265
 35 pertaining to a conference requested from a notice of deficiency.

36 (b) After a conference or, if no conference is requested, a determination of the issues
 37 considering the written objections, the department shall mail the officer, employee or mem-
 38 ber a conference letter affirming, canceling or adjusting the notice of liability. Within 90 days
 39 from the date the conference letter is mailed to the officer, employee or member, the officer,
 40 employee or member shall pay the assessment, plus penalties and interest, or appeal to the
 41 Oregon Tax Court in the manner provided for an appeal from a notice of assessment.

42 (c) If the department does not receive payment or written objection to the notice of li-
 43 ability within 30 days after the notice of liability was mailed, the notice of liability becomes
 44 final. In that event, the officer, employee or member may appeal the notice of liability to the
 45 tax court within 90 days after it became final in the manner provided for an appeal from a

1 notice of assessment.

2 (4)(a) In the case of a failure to file a return on the due date, governed by the provisions
3 of ORS 305.265 (10) and 314.400, the department, in addition to any action described in the
4 provisions of ORS 305.265 (10) and 314.400, may send notices of determination and assessment
5 to any officer, employee or member any time within three years after the assessment. The
6 time of assessment against the officer, employee or member is 30 days after the date the
7 notice of determination and assessment is mailed. Within 30 days from the date the notice
8 of determination and assessment is mailed to the officer, employee or member, the officer,
9 employee or member shall pay the assessment, plus penalties and interest, or advise the
10 department in writing of objections to the assessment and, if desired, request a conference.
11 A conference shall be governed by the provisions of ORS 305.265 pertaining to a conference
12 requested from a notice of deficiency.

13 (b) After a conference or, if no conference is requested, a determination of the issues
14 considering the written objections, the department shall mail the officer, employee or mem-
15 ber a conference letter affirming, canceling or adjusting the notice of determination and as-
16 sessment. Within 90 days from the date the conference letter is mailed to the officer,
17 employee or member, the officer, employee or member shall pay the assessment, plus pen-
18 alties and interest, or appeal in the manner provided for an appeal from a notice of assess-
19 ment.

20 (c) If the department does not receive payment or written objection to the notice of de-
21 termination and assessment within 30 days after the notice of determination and assessment
22 was mailed, the notice of determination and assessment becomes final. In that event, the
23 officer, employee or member may appeal the notice of determination and assessment to the
24 tax court within 90 days after it became final in the manner provided for an appeal from a
25 notice of assessment.

26 (5)(a) More than one officer or employee of a corporation may be held jointly and se-
27 verally liable for payment of taxes.

28 (b) Notwithstanding the confidentiality provisions of section 19 of this 2017 Act, if more
29 than one officer or employee of a corporation may be held jointly and severally liable for
30 payment of taxes, the department may require any or all of the officers, members or em-
31 ployees who may be held liable to appear before the department for a joint determination of
32 liability. The department shall notify each officer, member or employee of the time and place
33 set for the determination of liability.

34 (c) Each person notified of a joint determination under this subsection shall appear and
35 present such information as is necessary to establish that person's liability or nonliability
36 for payment of taxes to the department. If a person who was notified fails to appear, the
37 department shall make its determination on the basis of all the information and evidence
38 presented. The department's determination is binding on all persons notified and required to
39 appear under this subsection.

40 (d)(A) If an appeal is taken to the tax court pursuant to section 19 of this 2017 Act by
41 any person determined to be liable for unpaid taxes under this subsection, each person re-
42 quired to appear before the department under this subsection shall be impleaded by the
43 plaintiff. The department may implead any officer, employee or member who may be held
44 jointly and severally liable for the payment of taxes. Each person impleaded under this par-
45 agraph shall be made a party to the action before the tax court and shall make available to

1 the tax court the information that was presented before the department, as well as other
2 information that may be presented to the tax court.

3 (B) The tax court may determine that one or more persons impleaded under this para-
4 graph are liable for unpaid taxes without regard to any earlier determination by the depart-
5 ment that an impleaded person was not liable for unpaid taxes.

6 (C) If a person required to appear before the tax court under this subsection fails or re-
7 fuses to appear or bring such information in part or in whole, or is outside the jurisdiction
8 of the tax court, the tax court shall make its determination on the basis of all the evidence
9 introduced. Notwithstanding section 19 of this 2017 Act, the evidence constitutes a public
10 record and shall be available to the parties and the tax court. The determination of the tax
11 court is binding on all persons made parties to the action under this subsection.

12 (e) This section may not be construed to preclude a determination by the department or
13 the tax court that more than one officer, employee or member is jointly and severally liable
14 for unpaid taxes.

15 **SECTION 13.** (1) A nicotine retailer shall keep receipts, invoices and other pertinent re-
16 cords related to retail sales of inhalant-form nicotine in the form required by the Depart-
17 ment of Revenue. Each record shall be preserved for five years from the time to which the
18 record relates, or for as long as the nicotine retailer retains the inhalant-form nicotine to
19 which the record relates, whichever is later. During the retention period and at any time
20 prior to the destruction of records, the department may give written notice to the nicotine
21 retailer not to destroy records described in the notice without written permission of the de-
22 partment. Notwithstanding any other provision of law, the department shall preserve reports
23 and returns filed with the department for at least five years.

24 (2) The department or its authorized representative, upon oral or written demand, may
25 make examinations of the books, papers, records and equipment of persons making retail
26 sales of inhalant-form nicotine and any other investigations the department deems necessary
27 to carry out the provisions of sections 9 to 20 of this 2017 Act.

28 **SECTION 14.** (1) The Department of Revenue has authority, by order or subpoena to be
29 served with the same force and effect and in the same manner as a subpoena is served in a
30 civil action in the circuit court, or the Oregon Tax Court, to require the production at any
31 time and place the department designates of any books, papers, accounts or other informa-
32 tion necessary to carry out sections 9 to 20 of this 2017 Act. The department may require
33 the attendance of any person having knowledge in the premises, and may take testimony and
34 require proof material for the information, with power to administer oaths to the person.

35 (2) If a person fails to comply with a subpoena or order of the department or to produce
36 or permit the examination or inspection of any books, papers, records and equipment perti-
37 nent to an investigation or inquiry under sections 9 to 20 of this 2017 Act, or to testify to
38 any matter regarding which the person is lawfully interrogated, the department may apply
39 to the Oregon Tax Court or to the circuit court of the county in which the person resides
40 or where the person is for an order to the person to attend and testify, or otherwise to
41 comply with the demand or request of the department. The department shall apply to the
42 court by ex parte motion, upon which the court shall make an order requiring the person
43 against whom the motion is directed to comply with the request or demand of the depart-
44 ment within 10 days after the service of the order, or within the additional time granted by
45 the court, or to justify the failure within that time. The order shall be served upon the per-

1 son to whom it is directed in the manner required by this state for service of process, which
2 service is required to confer jurisdiction upon the court. Failure to obey any order issued
3 by the court under this section is contempt of court. The remedy provided by this section is
4 in addition to other remedies, civil or criminal, existing under the tax laws or other laws of
5 this state.

6 **SECTION 15.** Notwithstanding the confidentiality provisions of section 19 of this 2017 Act,
7 the Department of Revenue may disclose information received under sections 9 to 20 of this
8 2017 Act to the Oregon Health Authority to carry out the provisions of ORS 431A.175,
9 431A.183 and 433.835 to 433.875.

10 **SECTION 16.** Except as otherwise provided in sections 9 to 20 of this 2017 Act, a person
11 aggrieved by an act or determination of the Department of Revenue or its authorized agent
12 under sections 9 to 20 of this 2017 Act may appeal, within 90 days after the act or determi-
13 nation, to the Oregon Tax Court in the manner provided in ORS 305.404 to 305.560. These
14 appeal rights are the exclusive remedy available to determine the person's liability for the
15 tax imposed under sections 9 to 20 of this 2017 Act.

16 **SECTION 17.** For the purpose of compensating nicotine retailers for expenses incurred
17 in collecting the tax imposed under section 10 of this 2017 Act, each nicotine retailer is per-
18 mitted to deduct and retain two percent of the amount of taxes that are collected by the
19 nicotine retailer from all retail sales of inhalant-form nicotine conducted by the nicotine
20 retailer.

21 **SECTION 18.** The Department of Revenue shall administer and enforce sections 9 to 20
22 of this 2017 Act. The department is authorized to establish rules and procedures for the im-
23 plementation and enforcement of sections 9 to 20 of this 2017 Act that are consistent with
24 sections 9 to 20 of this 2017 Act and that the department considers necessary and appropriate
25 to administer and enforce sections 9 to 20 of this 2017 Act.

26 **SECTION 19.** Except as otherwise provided in sections 9 to 20 of this 2017 Act or where
27 the context requires otherwise, the provisions of ORS chapters 305 and 314 as to the audit
28 and examination of returns, periods of limitation, determination of and notices of deficien-
29 cies, assessments, collections, liens, delinquencies, claims for refund and refunds, confer-
30 ences, appeals to the Oregon Tax Court, stays of collection pending appeal, confidentiality
31 of returns and the penalties relative thereto, and the procedures relating thereto, apply to
32 the determinations of taxes, penalties and interest under sections 9 to 20 of this 2017 Act.

33 **SECTION 20.** (1) All moneys received by the Department of Revenue under sections 9 to
34 20 of this 2017 Act shall be deposited in the State Treasury and credited to a suspense ac-
35 count established under ORS 293.445. The department may pay expenses for the adminis-
36 tration and enforcement of sections 9 to 20 of this 2017 Act out of moneys received from the
37 tax imposed under section 10 of this 2017 Act. Amounts necessary to pay administrative and
38 enforcement expenses are continuously appropriated to the department from the suspense
39 account.

40 (2) After the payment of administrative and enforcement expenses and refunds or credits
41 arising from erroneous overpayments, the department shall credit the balance of the moneys
42 received by the department under this section to the Oregon Health Plan Fund established
43 under ORS 414.109.

44 **SECTION 21.** Sections 9 to 20 of this 2017 Act apply to inhalant-form nicotine sold on or
45 after January 1, 2018.

1 **SECTION 22.** This 2017 Act takes effect on the 91st day after the date on which the 2017
2 regular session of the Seventy-ninth Legislative Assembly adjourns sine die.
3 _____