

2025 -- S 0543

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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2025

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A N A C T

RELATING TO TAXATION -- CIGARETTE AND OTHER TOBACCO PRODUCTS TAX

Introduced By: Senators DiPalma, Thompson, Dimitri, Murray, Mack, Bell, Britto,
Appollonio, de la Cruz, and E Morgan

Date Introduced: February 26, 2025

Referred To: Senate Judiciary

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, wintergreen, chocolate,
10 vanilla, honey, candy, cocoa, dessert, alcoholic beverage, herb, or spice or which impart a cooling
11 or numbing sensation. The determination of whether an electronic nicotine-delivery system product
12 has a characterizing flavor shall not be based solely on the use of additives, flavorings, or particular
13 ingredients, but shall instead consider all aspects of a final product including, but not limited to,
14 taste, flavor and aroma, product labeling, and advertising statements. A flavor shall be presumed
15 to be a characterizing flavor if a dealer, manufacturer, or distributor has made a statement or claim
16 directed to consumers or the public about such flavor, whether expressed or implied, that it has a
17 distinguishable taste or aroma (other than the taste or aroma of tobacco or menthol).

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

1 (3) “Vape shop” means any premises dedicated to the display, sale, distribution, delivery,
2 offering, furnishing, or marketing of nicotine-delivery system products, liquid nicotine, liquid
3 nicotine containers or vapor products, to consumers over the age of twenty-one (21), in compliance
4 with chapter 9 of title 11.

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

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

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EXPLANATION
BY THE LEGISLATIVE COUNCIL
OF
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RELATING TO TAXATION -- CIGARETTE AND OTHER TOBACCO PRODUCTS TAX

- 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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