

*Strong States, Strong Nation*

# Vaping and E-Cigarettes: Taxation of 21<sup>st</sup> Century Nicotine Alternatives

Overview of State E-cigarette  
Regulations and Taxation

NCSL SALT Task Force  
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 NATIONAL CONFERENCE *of* STATE LEGISLATURES

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# What is an e-cigarette?



E-pipe



E-cigar



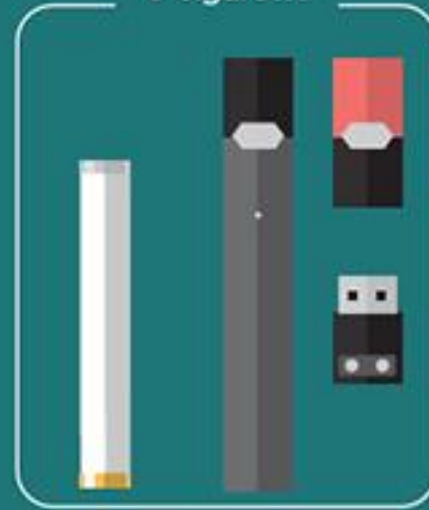
Large-size tank devices



Medium-size tank devices



Rechargeable e-cigarette



Disposable e-cigarette



# Current Areas of State Regulation



- ❑ Definitions of e-cigarette: many states define with variation
- ❑ Prohibit e-cig sales to minors: nearly all states explicitly
- ❑ Inclusion (or not) in clean indoor air laws: varies
- ❑ Requiring child-resistant liquid nicotine packaging or other safety: over half
- ❑ Taxes: 9 states and District of Columbia
- ❑ ... and more!
- ❑ Depending on pre-emption, localities may regulate: smoke and tobacco free regulations and licensing, etc.
  - \*As of Sept. 1, 2018

# Federal Regulation



- ❑ The Family Smoking Prevention and Tobacco Control Act- 2009, allowed for the FDA to regulate tobacco products
- ❑ Defines how FDA can/can't regulate products
- ❑ Defines how states can/can't regulate products
- ❑ Created the Center for Tobacco Products (CTP) to oversee the FSPTCA
  - Has ability to approve marketing of a Modified Risk Tobacco Product

# FAQs



- Q: Are e-cigs/vapor products safer than traditional cigarettes?
  - A: Public Health and research community varies.
  - According to the CDC, the vapor from e-cigarettes has “far fewer of the toxins found in smoke compared to traditional cigarettes.” BUT.... Still contain nicotine, etc... causes cardiac issues.
  - Over 700 pages of analysis by National Academies of Science: *Public Health Consequences of E-Cigarettes*. <https://doi.org/10.17226/24952>
- The net public health effect, harm or benefit, of e-cigarettes depends on three factors: their effect on youth initiation of combustible tobacco products, their effect on adult cessation of combustible tobacco products, and their intrinsic toxicity. If e-cigarette use by adult smokers leads to long-term abstinence from combustible tobacco cigarettes, the benefit to public health could be considerable.
- However, because the known risks of combustible tobacco are so great, understanding the net public health effect of e-cigarettes requires understanding not only the inherent risks of e-cigarettes, but also the relationship between e-cigarette use and combustible tobacco cigarette use. Furthermore, concerns have been raised that e-cigarettes will induce youth to begin using combustible tobacco cigarettes.
- .... And more!

# Contact



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