

MAINE STATE LEGISLATURE

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132nd MAINE LEGISLATURE

FIRST REGULAR SESSION-2025

Legislative Document

No. 278

S.P. 128

In Senate, January 28, 2025

**An Act to Eliminate the Tobacco Products Tax on Certain Products
That Contain Nicotine**

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in black ink, appearing to read 'D M Grant'.

DAREK M. GRANT
Secretary of the Senate

Presented by Senator HARRINGTON of York.
Cosponsored by Senators: MARTIN of Oxford, TIMBERLAKE of Androscoggin,
Representatives: DUCHARME of Madison, LIBBY of Auburn, MORRIS of Turner.

1 **Be it enacted by the People of the State of Maine as follows:**

2 **Sec. 1. 36 MRSA §4401, sub-§9**, as amended by PL 2023, c. 613, Pt. B, §5, is
3 further amended to read:

4 **9. Tobacco products.** "Tobacco products" means any products that are made from or
5 derived from tobacco, ~~or that contain nicotine, whether natural or artificial~~, including, but
6 not limited to, cigars, including premium cigars; cheroots; stogies; electronic smoking
7 devices and liquids used in electronic smoking devices whether or not they contain
8 nicotine; periques, granulated, plug cut, crimp cut, ready rubbed and other smoking
9 tobacco; snuff; snuff flour; snus; cavendish; plug and twist tobacco; finecut and other
10 chewing tobaccos; shorts; refuse scraps, clippings, cuttings and sweepings of tobacco; and
11 other kinds and forms of tobacco, prepared in such manner as to be intended for human
12 consumption or as is likely to be consumed, whether smoked, heated, chewed, absorbed,
13 dissolved, inhaled or ingested by any other means.

14 **SUMMARY**

15 This bill modifies the tobacco products tax by eliminating the tax imposed on certain
16 products that contain nicotine but not tobacco.

17 Current law provides a general definition for "tobacco products" as well as a list of
18 specific types of products that are included in that definition. This bill modifies the general
19 definition to remove language that would allow products that contain either natural or
20 artificial nicotine, but not tobacco, to be taxable. The bill does not alter the list of specific
21 products that are taxable, including electronic smoking devices, whether or not they contain
22 nicotine.