STATE OF NEW YORK

3326

2025-2026 Regular Sessions

IN ASSEMBLY

January 27, 2025

Introduced by M. of A. DINOWITZ, PAULIN -- Multi-Sponsored by -- M. of A. McDONOUGH -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law and the public health law, in relation to providing for the taxation of electronic cigarette cartridges

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Subdivision 2 of section 470 of the tax law, as amended by chapter 728 of the laws of 2019, is amended and two new subdivisions 22 and 23 are added to read as follows:

2. "Tobacco products." Any cigar, including a little cigar, or tobacco, other than cigarettes, intended for consumption by smoking, chewing, **vaporizing** or as snuff**, and shall include e-cigarette cartridges and electronic cigarette cartridges**. "Tobacco products" shall not include research tobacco products.

22. "Electronic cigarette" or "e-cigarette." A battery-operated device that contains cartridges filled with a combination of nicotine, flavor and/or chemicals that are turned into vapor which is inhaled by the user.

23. "Electronic cigarette cartridge" or "e-cigarette cartridge." A replaceable cartridge that contains nicotine or other chemicals and is intended for use within an electronic cigarette or e-cigarette.

§ 2. Section 1399-aa of the public health law is amended by adding a new subdivision 19 to read as follows:

19. "Electronic cigarette cartridge" or "e-cigarette cartridge" means a replaceable cartridge that contains nicotine or other chemicals and is intended for use within an electronic cigarette or e-cigarette.

§ 3. This act shall take effect on the one hundred eightieth day after it shall have become a law; provided, however, that the department of taxation and finance is authorized and directed to promulgate rules and regulations necessary for the implementation of this act on or before such date.

EXPLANATION--Matter in *italics* (underscored) is new; matter in brackets [-] is old law to be omitted.

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