

§4403-A. Exemptions from the tobacco tax

1. Exempt items. The tax imposed on tobacco products does not apply to the following products:

A. Products that are subject to the tax provided by chapter 703; or [PL 2023, c. 441, Pt. E, §20 (NEW); PL 2023, c. 441, Pt. E, §28 (AFF).]

B. Drugs, devices or combination products authorized for sale by the United States Department of Health and Human Services, Food and Drug Administration, as those terms are defined in the Federal Food, Drug and Cosmetic Act. [PL 2023, c. 441, Pt. E, §20 (NEW); PL 2023, c. 441, Pt. E, §28 (AFF).]

[PL 2023, c. 441, Pt. E, §20 (NEW); PL 2023, c. 441, Pt. E, §28 (AFF).]

2. Tobacco products containing cannabis. The tax imposed on tobacco products does not apply to the sale of an electronic smoking device or other tobacco product containing adult use cannabis subject to tax under chapter 723 or an electronic smoking device or other tobacco product containing cannabis or cannabis products subject to control under Title 22, chapter 558-C.

[PL 2023, c. 441, Pt. E, §20 (NEW); PL 2023, c. 441, Pt. E, §28 (AFF).]

3. Exportation. The tax imposed on tobacco products does not apply to those products exported from this State or to any tobacco products that under laws of the United States may not be subject to taxation by this State.

[PL 2023, c. 441, Pt. E, §20 (NEW); PL 2023, c. 441, Pt. E, §28 (AFF).]

SECTION HISTORY

PL 2023, c. 441, Pt. E, §20 (NEW). PL 2023, c. 441, Pt. E, §28 (AFF).

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