

HOUSE No. 3067

The Commonwealth of Massachusetts

PRESENTED BY:

Mark J. Cusack

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:

The undersigned legislators and/or citizens respectfully petition for the adoption of the accompanying bill:

An Act relative to oral nicotine products.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Mark J. Cusack</i>	<i>5th Norfolk</i>	<i>1/16/2025</i>

HOUSE No. 3067

By Representative Cusack of Braintree, a petition (accompanied by bill, House, No. 3067) of Mark J. Cusack relative to taxes imposed on certain oral nicotine products. Revenue.

The Commonwealth of Massachusetts

**In the One Hundred and Ninety-Fourth General Court
(2025-2026)**

An Act relative to oral nicotine products.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 SECTION 1. Chapter 64C, as appearing in the 2022 Official Edition, is hereby amended
2 by inserting after section 7E the following section:-

3 Section 7F. Oral nicotine products; definitions; excise taxes; collection and payment;
4 penalties

5 As used in this section, the following words shall have the following meanings unless the
6 context clearly requires otherwise:

7 “Oral Nicotine Product”, any noncombustible product containing nicotine that is in the
8 form of a solid, gum or paste that is intended for human consumption or placement in the oral
9 cavity for absorption into the human body by any means other than inhalation. Oral Nicotine
10 Products are not a substitute for tobacco nor is any oral nicotine product included in the
11 definition of a tobacco product, smokeless tobacco, electronic nicotine delivery system, cigarette,

12 or any product regulated as a drug or device by the United States Food and Drug Administration
13 under Chapter V of the Food, Drug, and Cosmetic Act.

14 (b) An excise tax shall be imposed on all Oral Nicotine Products held in the
15 commonwealth at the rate of 2 dollars per ounce, and a proportionate tax at the same rate on all
16 fractional parts of an ounce, calculated based upon the product weight as listed by the
17 manufacturer. If the tax calculated for a fractional part of an ounce carried to the third decimal
18 place being greater than 4, the amount of the tax shall be rounded to the next additional cent. The
19 tax imposed on a can or package of Oral Nicotine Products that weighs less than 1 ounce is equal
20 to the amount of the tax imposed on a can or package of an Oral Nicotine Product that weighs 1
21 ounce.

22 (c) This excise tax shall be imposed on Oral Nicotine Product distributors at the time Oral
23 Nicotine Products are manufactured, purchased, imported, received or acquired in the
24 commonwealth. This excise shall not be imposed on any Oral Nicotine Products that (i) are
25 exported from the Commonwealth; or (ii) are not subject to taxation by the Commonwealth
26 pursuant to any law of the United States.

27 (d) Chapter 62C and chapter 64C relative to the assessment, collection, payment,
28 abatement, verification and administration of taxes, including penalties, shall apply to the excise
29 imposed by this section.