

HOUSE No. 3075

The Commonwealth of Massachusetts

PRESENTED BY:

Marjorie C. Decker

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 protecting youth by closing the synthetic nicotine loophole.

PETITION OF:

NAME:	DISTRICT/ADDRESS:	DATE ADDED:
<i>Marjorie C. Decker</i>	<i>25th Middlesex</i>	<i>1/14/2025</i>
<i>Bruce E. Tarr</i>	<i>First Essex and Middlesex</i>	<i>2/27/2025</i>
<i>Joan B. Lovely</i>	<i>Second Essex</i>	<i>4/7/2025</i>
<i>David Paul Linsky</i>	<i>5th Middlesex</i>	<i>4/7/2025</i>
<i>Estela A. Reyes</i>	<i>4th Essex</i>	<i>5/28/2025</i>
<i>Greg Schwartz</i>	<i>12th Middlesex</i>	<i>6/11/2025</i>
<i>James B. Eldridge</i>	<i>Middlesex and Worcester</i>	<i>12/8/2025</i>

HOUSE No. 3075

By Representative Decker of Cambridge, a petition (accompanied by bill, House, No. 3075) of Marjorie C. Decker and Bruce E. Tarr relative to the taxation of certain tobacco products. Revenue.

The Commonwealth of Massachusetts

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

An Act relative to protecting youth by closing the synthetic nicotine loophole.

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. Section 1 of Chapter 64C of the General Laws, as appearing in the 2022
2 Official Edition, is hereby amended by striking the second paragraph and inserting in place
3 thereof the following paragraph:-

4 Whenever used in this chapter or chapter sixty-two C, unless the context otherwise
5 requires, the word "cigarette" shall include within its meaning, without limitation, little cigars
6 and smokeless tobacco; and the words "smokeless tobacco" shall mean any product containing or
7 made or derived from tobacco or nicotine, and that is intended for human consumption without
8 combustion whether chewed, absorbed, dissolved, inhaled, snorted, sniffed or ingested by any
9 other means including, but not limited to snuff, snuff flour, cavendish, plug, twist and fine-cut
10 tobaccos, and nicotine pouches. The words "smokeless tobacco" shall exclude electronic nicotine
11 delivery systems subject to tax under Section 7E of this Chapter, and also shall exclude any
12 product that has been approved by the United States Food and Drug Administration for the sale

13 of or use as a tobacco or nicotine cessation product or for other medical purposes and is
14 marketed and sold or prescribed exclusively for that approved purpose. The provisions of
15 Sections 29 to 38 of this Chapter, inclusive, however, shall not apply to smokeless tobacco, as
16 defined herein.