SENATE DOCKET, NO. 1333 FILED ON: 1/16/2025

SENATE . . . . . No. 1945

The Commonwealth of Massachusetts

PRESENTED BY:

John J. Cronin

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 to impose an excise tax on oral nicotine products.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
John J. Cronin	*Worcester and Middlesex*

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SENATE . . . . . No. 1945

By Mr. Cronin, a petition (accompanied by bill, Senate, No. 1945) of John J. Cronin for legislation to impose an excise tax on oral nicotine products. Revenue.

The Commonwealth of Massachusetts

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

An Act to impose an excise tax on 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:

SECTION 1. Section 1 of chapter 64C, as so appearing, is hereby amended by adding at the end of the first paragraph the following language:

Whenever used in this chapter unless the context otherwise requires, the following terms shall have the following meanings -

"Oral Nicotine Product" means any noncombustible product containing nicotine that is in the form of a solid, gum or paste that is intended for human consumption or placement in the oral cavity for absorption into the human body by any means other than inhalation. Oral Nicotine Products are not a substitute for tobacco nor is any oral nicotine product included in the definition of a tobacco product, smokeless tobacco, electronic nicotine delivery system, cigarette, or any product regulated as a drug or device by the United States Food and Drug Administration under Chapter V of the Food, Drug, and Cosmetic Act.

SECTION 2. Section XX of said chapter 64C, as so appearing, is hereby amended by adding the following subsection:-

(X) An excise tax shall be imposed on all Oral Nicotine Products held in the commonwealth at the rate of two dollars ($2.00) per ounce, and a proportionate tax at the same rate on all fractional parts of an ounce, calculated based upon the product weight as listed by the manufacturer. If the tax calculated for a fractional part of an ounce carried to the third decimal place being greater than four (4), the amount of the tax shall be rounded to the next additional cent. The tax imposed on a can or package of Oral Nicotine Products that weighs less than 1 ounce is equal to the amount of the tax imposed on a can or package of an Oral Nicotine Product that weighs 1 ounce.

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

Chapters 62C of the General Laws and 64C of the General Laws relative to the assessment, collection, payment, abatement, verification and administration of taxes, including penalties, shall apply to the excise imposed by this section.