

[First Reprint]

SENATE, No. 1867

STATE OF NEW JERSEY
216th LEGISLATURE

INTRODUCED MARCH 24, 2014

Sponsored by:

Senator JOSEPH F. VITALE

District 19 (Middlesex)

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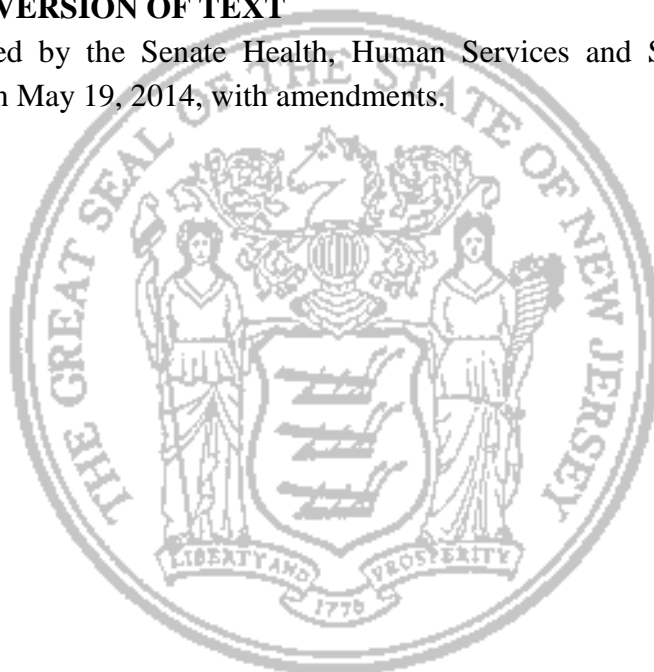
Senator Weinberg

SYNOPSIS

Increases wholesale sales and use tax rate on tobacco products, imposes tax on electronic cigarettes and similar nicotine delivery products, changes tax base, and requires licenses to conduct business in tobacco products.

CURRENT VERSION OF TEXT

As reported by the Senate Health, Human Services and Senior Citizens Committee on May 19, 2014, with amendments.



(Sponsorship Updated As Of: 6/24/2014)

1 AN ACT ¹increasing the rate of tax imposed on tobacco products,¹
2 taxing certain sales of electronic cigarettes and similar nicotine
3 delivery products, and concerning the licensing and taxation of
4 tobacco products, amending and supplementing P.L.1990, c.39
5 and amending the title thereof.

6
7 **BE IT ENACTED** *by the Senate and General Assembly of the State*
8 *of New Jersey:*

9
10 1. The title of P.L.1990, c.39 (C.54:40B-1 et seq.) is amended
11 to read as follows:

12 AN ACT concerning the taxation of cigarettes, electronic cigarettes
13 and other tobacco products, supplementing Title 54 of the
14 Revised Statutes, amending P.L.1982, c.40, amending and
15 supplementing P.L.1948, c.65 and repealing section 4 of
16 P.L.1982, c.40.

17 (cf: P.L.1990, c.39, title)

18
19 2. Section 1 of P.L.1990, c.39 (C.54:40B-1) is amended to read
20 as follows:

21 1. Sections 1 through 14 of this act shall be known and may be
22 cited as the "Tobacco Products and Nicotine Delivery Products
23 Wholesale Sales and Use Tax Act."

24 (cf:P.L.1990, c.39, s.1)

25
26 3. Section 2 of P.L.1990, c.39 (C.54:40B-2) is amended to read
27 as follows:

28 2. As used in sections 2 through 14 and section 20 of this act:

29 ¹"Cigar" means any roll of tobacco for smoking that is: wrapped
30 in leaf tobacco, or any other substance or material containing
31 tobacco; offered to, or purchased by, consumers with or without a
32 mouthpiece, tip, or filter for smoking; and, sold by the distributor or
33 wholesaler to the retail dealer or consumer for a sales price of more
34 than \$2.00 per cigar. A cigar shall not include a cigarillo or little
35 cigar;

36 "Cigarillo" means any roll of tobacco for smoking that is:
37 wrapped in leaf tobacco, or any other substance or material
38 containing tobacco; offered to, or purchased by, consumers with or
39 without a mouthpiece, tip, or filter for smoking; and, sold by the
40 distributor or wholesaler to the retail dealer or consumer for a sales
41 price of not more than \$2.00 per cigarillo. A cigarillo shall not
42 include a cigar or little cigar;¹

43 "Consumer" means a person except a distributor, manufacturer or
44 wholesaler who acquires a tobacco product for consumption,

EXPLANATION – Matter enclosed in bold-faced brackets **[thus]** in the above bill is not enacted and is intended to be omitted in the law.

Matter underlined thus is new matter.

Matter enclosed in superscript numerals has been adopted as follows:

¹Senate SHH committee amendments adopted May 19, 2014.

1 storage or use in this State;

2 "Director" means the Director of the Division of Taxation in the
3 Department of the Treasury;

4 "Distributor" means

5 a person engaged in the business of selling tobacco products in
6 this State who brings, or causes to be brought into this State from
7 without the State a tobacco product for sale within this State,

8 a person who makes or manufactures tobacco products in this
9 State for sale in the State,

10 a person engaged in the business of selling tobacco products
11 without this State who ships or transports tobacco products to a
12 person in this State to be sold to a retail dealer, or

13 a person who receives tobacco products **【on which the tax has**
14 **not or will not be】** without receiving proof that the tax has been or
15 will be paid by another distributor;

16 "Dry snuff" means any finely cut, ground or powdered smokeless
17 tobacco that is intended to be sniffed through the nasal cavity, but
18 does not include moist snuff ¹or a single-dose smokeless tobacco
19 product¹;

20 ¹"Little cigar" means any roll of tobacco for smoking that: is
21 wrapped in leaf tobacco, or any other substance or material
22 containing tobacco; is offered to, or purchased by, consumers with
23 or without a mouthpiece, tip, or filter for smoking; and, weighs not
24 more than three pounds per 1,000 units. A little cigar shall not
25 include a cigar or cigarillo;¹

26 "Electronic cigarette" means a device that can deliver nicotine,
27 nicotine and flavor, or other chemicals or substances to a person
28 inhaling from the device that electronically or by other means
29 vaporizes a liquid solution into an aerosol mist or vapor, simulating
30 the act of tobacco smoking. An electronic cigarette includes but is
31 not limited to any components, parts or accessories thereof which
32 contain nicotine, such as cartridges and vials, and includes any
33 delivery device components, whether or not sold separately;

34 "Manufacturer" means a person, wherever resident or located,
35 who manufactures or produces, or causes to be manufactured or
36 produced, a tobacco product and sells, uses, stores or distributes the
37 product regardless of whether it is intended for sale, use or
38 distribution within or without this State;

39 "Moist snuff" means any finely cut, ground or powdered
40 smokeless tobacco that is intended to be placed or dipped in the oral
41 cavity, but does not include dry snuff ¹or a single-dose smokeless
42 tobacco product¹;

43 "Person" means an individual, firm, corporation, copartnership,
44 joint venture, association, receiver, trustee, guardian, executor,
45 administrator, or any other person acting in a fiduciary capacity, or
46 an estate, trust or group or combination acting as a unit, the State
47 Government and any political subdivision thereof, and the plural as

1 well as the singular, unless the intention to give a more limited
2 meaning is disclosed by the context;

3 ¹“Pipe tobacco” means any tobacco that, because of its
4 appearance, type, packaging, or labeling, is suitable for use and
5 likely to be offered to, or purchased by, consumers as tobacco to be
6 smoked in a pipe;¹

7 "Place of business" means a place where a tobacco product is
8 sold or where a tobacco product is brought or kept for the purpose
9 of sale or consumption, including so far as may be applicable a
10 vessel, vehicle, airplane, train or vending machine;

11 "Receipt" means the sale price of a tobacco product valued in
12 money, whether received in money or otherwise, including early
13 payment discounts, and without any deduction or exclusion for
14 expenses or costs whatsoever;

15 "Retail dealer" means a person who is engaged in this State in
16 the business of selling any tobacco product at retail. A person
17 placing a tobacco product vending machine at, or on any premises
18 shall be deemed to be a retail dealer for each vending machine;

19 "Sale" means any sale, transfer, exchange, barter, or gift, in any
20 manner or by any means whatsoever;

21 ¹“Single-dose smokeless tobacco product” means any finely cut,
22 ground, or powdered tobacco or product derived from tobacco that
23 is intended for consumption without being combusted and is
24 suitable for use and likely to be offered to, or purchased by,
25 consumers as uniform, individual dose servings or other discrete
26 single-use units. A single-dose smokeless tobacco product includes
27 snus, lozenges, tablets, sticks, and strips, but does not include dry
28 snuff or moist snuff;

29 “Smoking tobacco” means any tobacco that, because of its
30 appearance, type, packaging, or labeling, is suitable for use and
31 likely to be offered to, or purchased by, consumers as tobacco for
32 making cigarettes or cigars, or for use as wrappers thereof;¹

33 "Tobacco product" means any product containing, made, or
34 derived from any tobacco, nicotine or other chemicals or substances
35 for [personal] human consumption, or placement in the oral or
36 nasal cavity or otherwise into the human body, whether chewed,
37 smoked, absorbed, dissolved, inhaled, snorted, sniffed, or ingested
38 by other means, including, but not limited to, cigars, little cigars,
39 cigarillos, chewing tobacco, pipe tobacco, smoking tobacco and
40 their substitutes, [and] dry and moist snuff, ¹single-dose smokeless
41 tobacco,¹ and electronic cigarette, but does not include cigarette as
42 defined in section 102 of the "Cigarette Tax Act," P.L.1948, c.65
43 (C.54:40A-1 et seq.). "Tobacco product" does not include any
44 product that is approved by the United State Food and Drug
45 Administration for tobacco cessation, nicotine cessation, or other
46 therapeutic purpose if that product is marketed and sold solely for
47 that approved purpose;

1 "Treasurer" means the State Treasurer;

2 "Use" means the exercise of any right or power incidental to the
3 ownership of a tobacco product, including a sale at retail;

4 **["Wholesale price" means the actual price for which a**
5 **manufacturer sells tobacco products to a distributor;]** and

6 "Wholesaler" means a person, wherever resident or located, other
7 than a distributor as defined herein, who:

8 a. purchases tobacco products from any other person who
9 purchases from the manufacturer and who acquires tobacco
10 products solely for the purpose of bona fide resale to retail dealers
11 or to other persons for the purposes of resale only; or

12 b. services retail outlets by the maintenance of an established
13 place of business for the purchase of tobacco products including,
14 but not limited to, the maintenance of warehousing facilities for the
15 storage and distribution of tobacco products.

16 (cf: P.L.2006, c.37, s.4)

17

18 4. Section 3 of P.L.1990, c.39 (C.54:40B-3) is amended to read
19 as follows:

20 3. a. There is imposed a tax of ¹**["30%"]** 68%¹ upon the
21 **["wholesale price upon the"]** receipt from every sale, use or
22 distribution of a tobacco product **["within"]** by a distributor or a
23 wholesaler to a retail dealer or consumer in this State, except that if
24 the product is ¹:¹

25 moist snuff, the tax shall be imposed as provided in section 3 of
26 P.L.2006, c.37 (C.54:40B-3.1), ¹**["and except that if the product is"]**¹

27 an electronic cigarette ¹:¹ the tax shall be imposed as provided
28 in section ¹**["5"]** ¹6¹ of P.L. , c. (C.) (pending before the
29 Legislature as this bill)¹,

30 a cigar, the tax shall be imposed as provided in section 7 of
31 P.L. , c. (C.) (pending before the Legislature as this bill),

32 a cigarillo, the tax shall be imposed as provided in section 8 of
33 P.L. , c. (C.) (pending before the Legislature as this bill),

34 a little cigar, the tax shall be imposed as provided in section 9 of
35 P.L. , c. (C.) (pending before the Legislature as this bill),

36 a single-dose smokeless tobacco product, the tax shall be
37 imposed as provided in section 10 of P.L. , c. (C.) (pending
38 before the Legislature as this bill), and

39 pipe tobacco or smoking tobacco, the tax shall be imposed as
40 provided in section 11 of P.L. , c. (C.) (pending before the
41 Legislature as this bill)¹.

42 b. Unless a tobacco product has already been or will be subject
43 to the wholesale sales tax imposed in subsection a. of this section, if
44 a distributor or wholesaler uses a tobacco product within this State,
45 there is imposed upon the distributor or wholesaler a compensating
46 use tax of ¹**["30%"]** 68%¹ measured by the **["sales price"]** receipt from

1 a sale of a similar tobacco product to a distributor, except that if the
2 product is^{1,1}
3 moist snuff, the tax shall be imposed as provided in section 3 of
4 P.L.2006, c.37 (C.54:40B-3.1),¹ and except that if the product is¹
5 an electronic cigarette^{1,1} the tax shall be imposed as provided
6 in section¹ **[5]** 6¹ of P.L. , c. (C.) (pending before the
7 Legislature as this bill)¹,
8 a cigar, the tax shall be imposed as provided in section 7 of
9 P.L. , c. (C.) (pending before the Legislature as this bill),
10 a cigarillo, the tax shall be imposed as provided in section 8 of
11 P.L. , c. (C.) (pending before the Legislature as this bill),
12 a little cigar, the tax shall be imposed as provided in section 9 of
13 P.L. , c. (C.) (pending before the Legislature as this bill),
14 a single-dose smokeless tobacco product, the tax shall be
15 imposed as provided in section 10 of P.L. , c. (C.) (pending
16 before the Legislature as this bill), and
17 pipe tobacco or smoking tobacco, the tax shall be imposed as
18 provided in section 11 of P.L. , c. (C.) (pending before the
19 Legislature as this bill)¹.
20 c. Unless a wholesale use tax is due pursuant to subsection b.
21 of this section, if a distributor or wholesaler has not paid the
22 wholesale sales tax imposed in subsection a. of this section upon a
23 sale that is subject to the wholesale sales tax imposed in that
24 subsection a., there is imposed upon the retail dealer or consumer
25 chargeable for the sale a compensating use tax of ¹**[30%]** ¹68%¹
26 of the price paid or charged for the tobacco product, except that if the
27 product is ^{1,1}
28 moist snuff, the tax shall be imposed as provided in section 3 of
29 P.L.2006, c.37 (C.54:40B-3.1),¹ and except that if the product is¹
30 an electronic cigarette^{1,1} the tax shall be imposed as provided in
31 section¹ **[5]** 6¹ of P.L. , c. (C.) (pending before the Legislature as
32 this bill),
33 ¹a cigar, the tax shall be imposed as provided in section 7 of
34 P.L. , c. (C.) (pending before the Legislature as this bill),
35 a cigarillo, the tax shall be imposed as provided in section 8 of
36 P.L. , c. (C.) (pending before the Legislature as this bill),
37 a little cigar, the tax shall be imposed as provided in section 9 of
38 P.L. , c. (C.) (pending before the Legislature as this bill),
39 a single-dose smokeless tobacco product, the tax shall be
40 imposed as provided in section 10 of P.L. , c. (C.) (pending
41 before the Legislature as this bill), and
42 pipe tobacco or smoking tobacco, the tax shall be imposed as
43 provided in section 11 of P.L. , c. (C.) (pending before the
44 Legislature as this bill),¹
45 which shall be collected in the manner provided in subsection b.
46 of section 5 of this act.
47 (cf: P.L.2006, c.37, s.5)

1 ¹5. Section 3 of P.L.2006, c.37 (C.54:40B-3.1) is amended to
2 read as follows:

3 3. a. There is imposed a tax upon the sale, use or distribution
4 of moist snuff within this State by a distributor or wholesaler to a
5 retail dealer or consumer at the rate of ~~【\$0.75】~~ \$2.25 per ounce on
6 the net weight, as listed by the manufacturer, of the moist snuff, and
7 a proportionate rate on all fractional parts of an ounce of the net
8 weight of moist snuff.

9 b. Unless a moist snuff product has already been or will be
10 subject to the wholesale sales tax imposed in subsection a. of this
11 section, if a distributor or wholesaler uses the moist snuff within
12 this State, there is imposed upon the distributor or wholesaler a
13 compensating use tax of ~~【\$0.75】~~ \$2.25 per ounce on the net weight,
14 as listed by the manufacturer, of the moist snuff, and a
15 proportionate rate on all fractional parts of an ounce of the net
16 weight of moist snuff.

17 c. Unless a wholesale use tax is due pursuant to subsection b.
18 of this section, if a distributor or wholesaler has not paid the
19 wholesale sales tax imposed in subsection a. of this section upon a
20 sale that is subject to the wholesale sales tax imposed in that
21 subsection a., there is imposed upon the retail dealer or consumer
22 chargeable for the sale a compensating use tax of ~~【\$0.75】~~ \$2.25 per
23 ounce on the net weight, as listed by the manufacturer, of the moist
24 snuff, and a proportionate rate on all fractional parts of an ounce of
25 the net weight of moist snuff, which shall be collected in the
26 manner provided in subsection b. of section 5 of P.L.1990, c.39
27 (C.54:40B-5).

28 (cf: P.L.2006, c.37, s.3)¹

29

30 ¹~~【5.】~~ 6.¹ (New section) a. There is imposed a tax of 75% upon
31 the receipt from every sale, use or distribution of an electronic
32 cigarette by a distributor or a wholesaler to a retail dealer or
33 consumer in this State.

34 b. Unless an electronic cigarette has already been or will be
35 subject to the wholesale sales tax imposed in subsection a. of this
36 section, if a distributor or wholesaler uses an electronic cigarette
37 within this State, there is imposed upon the distributor or
38 wholesaler a compensating use tax of 75% measured by the receipt
39 from a sale of a similar electronic cigarette by a distributor to a
40 retail dealer.

41 c. Unless a wholesale use tax is due pursuant to subsection b.
42 of this section, if a distributor or wholesaler has not paid the
43 wholesale sales tax imposed in subsection a. of this section upon the
44 receipt from a sale that is subject to the wholesale sales tax imposed
45 in that subsection a., there is imposed upon the retail dealer or
46 consumer chargeable for the sale a compensating use tax of 75% of
47 the price paid or charged for the electronic cigarette, which shall be

1 collected in the manner provided in subsection b. of section 5 of
2 P.L.1990, c.39 (C.54:40B-5).

3
4 ^{17.} (New section) a. There is imposed a tax upon the sale, use
5 or distribution of a cigar within this State by a distributor or a
6 wholesaler to a retail dealer or consumer at the rate of \$2.70 for
7 each cigar.

8 b. Unless a cigar has already been or will be subject to the
9 wholesale sales tax imposed in subsection a. of this section, if a
10 distributor or wholesaler uses a cigar within this State, there is
11 imposed upon the distributor or wholesaler a compensating use tax
12 at the rate of \$2.70 for each cigar.

13 c. Unless a wholesale use tax is due pursuant to subsection b.
14 of this section, if a distributor or wholesaler has not paid the
15 wholesale sales tax imposed in subsection a. of this section upon a
16 sale that is subject to the wholesale sales tax imposed in that
17 subsection a., there is imposed upon the retail dealer or consumer
18 chargeable for the sale a compensating use tax at the rate of \$2.70
19 for each cigar, which shall be collected in the manner provided in
20 subsection b. of section 5 of P.L.1990, c.39 (C.54:40B-5).¹

21
22 ^{18.} (New section) a. There is imposed a tax upon the sale, use
23 or distribution of a cigarillo within this State by a distributor or a
24 wholesaler to a retail dealer or consumer at the rate of \$0.54 for
25 each cigarillo.

26 b. Unless a cigarillo has already been or will be subject to the
27 wholesale sales tax imposed in subsection a. of this section, if a
28 distributor or wholesaler uses a cigarillo within this State, there is
29 imposed upon the distributor or wholesaler a compensating use tax
30 at the rate of \$0.54 for each cigarillo.

31 c. Unless a wholesale use tax is due pursuant to subsection b.
32 of this section, if a distributor or wholesaler has not paid the
33 wholesale sales tax imposed in subsection a. of this section upon a
34 sale that is subject to the wholesale sales tax imposed in that
35 subsection a., there is imposed upon the retail dealer or consumer
36 chargeable for the sale a compensating use tax at the rate of \$0.54
37 for each cigarillo, which shall be collected in the manner provided
38 in subsection b. of section 5 of P.L.1990, c.39 (C.54:40B-5).¹

39
40 ^{19.} (New section) a. There is imposed a tax upon the sale, use
41 or distribution of a little cigar within this State by a distributor or a
42 wholesaler to a retail dealer or consumer at the rate of \$0.135 for
43 each little cigar.

44 b. Unless a little cigar has already been or will be subject to the
45 wholesale sales tax imposed in subsection a. of this section, if a
46 distributor or wholesaler uses a little cigar within this State, there is
47 imposed upon the distributor or wholesaler a compensating use tax
48 at the rate of \$0.135 for each little cigar.

1 c. Unless a wholesale use tax is due pursuant to subsection b.
2 of this section, if a distributor or wholesaler has not paid the
3 wholesale sales tax imposed in subsection a. of this section upon a
4 sale that is subject to the wholesale sales tax imposed in that
5 subsection a., there is imposed upon the retail dealer or consumer
6 chargeable for the sale a compensating use tax at the rate of \$0.135
7 for each little cigar, which shall be collected in the manner provided
8 in subsection b. of section 5 of P.L.1990, c.39 (C.54:40B-5).¹

9
10 ¹10. (New section) a. There is imposed a tax upon the sale, use
11 or distribution of a single-dose smokeless tobacco product within
12 this State by a distributor or a wholesaler to a retail dealer or
13 consumer at the rate of \$0.135 for each single-dose smokeless
14 tobacco product.

15 b. Unless a single-dose smokeless tobacco product has already
16 been or will be subject to the wholesale sales tax imposed in
17 subsection a. of this section, if a distributor or wholesaler uses a
18 single-dose smokeless tobacco product within this State, there is
19 imposed upon the distributor or wholesaler a compensating use tax
20 at the rate of \$0.135 for each single-dose smokeless tobacco
21 product.

22 c. Unless a wholesale use tax is due pursuant to subsection b.
23 of this section, if a distributor or wholesaler has not paid the
24 wholesale sales tax imposed in subsection a. of this section upon a
25 sale that is subject to the wholesale sales tax imposed in that
26 subsection a., there is imposed upon the retail dealer or consumer
27 chargeable for the sale a compensating use tax at the rate of \$0.135
28 for each single-dose smokeless tobacco product, which shall be
29 collected in the manner provided in subsection b. of section 5 of
30 P.L.1990, c.39 (C.54:40B-5).¹

31
32 ¹11. (New section) a. There is imposed a tax upon the sale, use
33 or distribution of pipe tobacco or smoking tobacco within this State
34 by a distributor or a wholesaler to a retail dealer or consumer at the
35 rate of \$4.15 per ounce on the net weight, as listed by the
36 manufacturer, of the pipe tobacco or smoking tobacco, and a
37 proportionate rate on all fractional parts of an ounce of the net
38 weight of pipe tobacco or smoking tobacco.

39 b. Unless a pipe tobacco or smoking tobacco product has
40 already been or will be subject to the wholesale sales tax imposed in
41 subsection a. of this section, if a distributor or wholesaler uses the
42 pipe tobacco or smoking tobacco within this State, there is imposed
43 upon the distributor or wholesaler a compensating use tax at the rate
44 of \$4.15 per ounce on the net weight, as listed by the manufacturer,
45 of the pipe tobacco or smoking tobacco, and a proportionate rate on
46 all fractional parts of an ounce of the net weight of pipe tobacco or
47 smoking tobacco.

1 c. Unless a wholesale use tax is due pursuant to subsection b.
 2 of this section, if a distributor or wholesaler has not paid the
 3 wholesale sales tax imposed in subsection a. of this section upon a
 4 sale that is subject to the wholesale sales tax imposed in that
 5 subsection a., there is imposed upon the retail dealer or consumer
 6 chargeable for the sale a compensating use tax at the rate of \$4.15
 7 per ounce on the net weight, as listed by the manufacturer, of the
 8 pipe tobacco or smoking tobacco, which shall be collected in the
 9 manner provided in subsection b. of section 5 of P.L.1990, c.39
 10 (C.54:40B-5).¹

11

12 ¹**[6.] 12.**¹ Section 4 of P.L.1990, c.39 (C.54:40B-4) is amended
 13 to read as follows:

14 4. Every distributor or wholesaler shall be liable to pay the tax
 15 when it has sold or otherwise disposed of the tobacco product to the
 16 retail dealer or consumer. The retail dealer or consumer shall be
 17 given a true copy of an invoice, receipt or other statement or
 18 memorandum [stating that] of the charge made for the sale or other
 19 disposition and the tax that has been or will be paid by the
 20 distributor or wholesaler, which amount of tax shall be stated and
 21 shown separately on the document given to the retail dealer or
 22 consumer.

23 The director may provide by regulation that the tax upon tobacco
 24 products, sold to a retail dealer or consumer who pays the
 25 distributor or wholesaler in installments, may be paid and the return
 26 filed on the amount of each installment.

27 (cf: P.L.2001, c.448, s.3)

28

29 ¹**[7.] 13.**¹ Section 5 of P.L.1990, c.39 (C.54:40B-5) is amended
 30 to read as follows:

31 5. a. Every distributor or wholesaler required to pay the tax
 32 imposed by this act shall be personally liable for the tax imposed
 33 under this act.

34 b. If a distributor or wholesaler fails to pay the tax imposed by
 35 this act when required to pay the same, then in addition to all other
 36 rights, obligations and remedies provided, the compensating use tax
 37 imposed in either subsection c. of section 3 of P.L.1990, c.39
 38 (C.54:40B-3), subsection c. of section 3 of P.L.2006, c.37
 39 (C.54:40B-3.1) ¹[or] ,¹ subsection c. of section ¹**[5]** ⁶ of P.L. ,
 40 c. (C.) (pending before the Legislature as this bill),
 41 ¹subsection c. of section 7 of P.L. , c. (C.) (pending before
 42 the Legislature as this bill), subsection c. of section 8 of P.L. ,
 43 c. (C.) (pending before the Legislature as this bill), subsection
 44 c. of section 9 of P.L. , c. (C.) (pending before the
 45 Legislature as this bill), subsection c. of section 10 of P.L. ,
 46 c. (C.) (pending before the Legislature as this bill), or
 47 subsection c. of section 11 of P.L. , c. (C.) (pending before

1 the Legislature as this bill),¹ as the case may be, shall be payable by
2 the retail dealer or consumer directly to the director, and it shall be
3 the duty of the retail dealer or consumer to file a return, on a form
4 prescribed by the director, with the director and to pay the tax to the
5 director within 20 days of the date the tax was required to be paid or
6 at other times as specified by the director.
7 (cf: P.L.2001, c.448, s.4)

8
9 ¹**[8.] 14.**¹ Section 6 of P.L.1990, c.39 (C.54:40B-6) is amended
10 to read as follows:

11 6. a. **[Within 15 days from the effective date of this act, or in]**
12 In the case of manufacturers, distributors, [or] wholesalers or retail
13 dealers commencing business or opening new places of business
14 **[after that] on or after the effective date of P.L. , c. (pending**
15 **before the Legislature as this bill),** within three days after the
16 commencement or opening, every distributor or wholesaler required
17 to pay the taxes imposed by this act and every manufacturer or
18 retail dealer who sells tobacco products shall file with the director
19 **[a certificate of registration] an application for the applicable**
20 license in a form prescribed by the director **[unless] which shall be**
21 in addition to a certificate of authority that has been previously
22 issued to any distributor or wholesaler. The director shall issue,
23 without charge, to each **[registrant] manufacturer,** distributor, and
24 wholesaler a certificate of authority requiring the **[registrant]**
25 licensee to pay the tax and a duplicate thereof for each additional
26 place of business of the **[registrant] licensee.** Each certificate or
27 duplicate shall state the place of business to which it is applicable.
28 The certificate of authority shall be prominently displayed in the
29 place of business of the **[registrant] licensee.** Certificates shall be
30 nonassignable and nontransferable and shall be surrendered to the
31 director immediately upon the **[registrant's] licensee's** ceasing to do
32 business at the place named.

33 b. On and after the effective date of P.L. , c. (pending
34 before the Legislature as this bill), no person who is a manufacturer,
35 distributor, wholesaler or retail dealer shall engage in that business
36 without having first obtained the appropriate license for that
37 purpose as prescribed by P.L.1990, c.39 (C.54:40B-1 et seq.). All
38 licenses shall be issued by the director, who shall make rules and
39 regulations respecting applications therefor and issuance thereof,
40 which may include, in the discretion of the director, requirements
41 based upon the provisions of subsections a. through f. of section
42 202 of P.L.1948, c.65 (C.54:40A-4).

43 c. Each license shall lapse on March 31 of the period for which
44 it is issued, and each license shall be continued annually upon the
45 conditions that the licensee shall have paid the required fee for
46 continuance thereof and complied with all the provisions of

1 P.L.1990, c.39 (C.54:40B-1 et seq.) and the rules and regulations of
2 the director made pursuant thereto.

3 d. For each license issued to a manufacturer, and for each
4 continuance thereof, there shall be paid to the director a fee of
5 \$350.

6 For each license issued to a distributor, and for each continuance
7 thereof, there shall be paid to the director a fee of \$350. If a
8 distributor sells or intends to sell tobacco products at two or more
9 places of business, whether established or temporary, a separate
10 license shall be required for each place of business. Each license,
11 or certificate thereof, or other evidence of license, shall be exhibited
12 in the place of business for which it is issued and in the manner as
13 may be prescribed by the director. The director shall require each
14 licensed distributor to file with the director a bond in an amount not
15 less than \$10,000 to guarantee the proper performance of the
16 distributor's duties and the discharge of the distributor's liabilities
17 under this act. The bond shall be executed by the licensed
18 distributor as principal, and by a corporation approved by the
19 director and duly authorized to engage in business as a surety
20 company in the State of New Jersey, as surety. The bond shall run
21 concurrently with the distributor's license.

22 For each license issued to a wholesaler, and for each continuance
23 thereof, there shall be paid to the director a fee of \$250. If a
24 wholesaler sells or intends to sell tobacco products at two or more
25 places of business, whether established or temporary, a separate
26 license shall be required for each place of business. Each license, or
27 certificate thereof, or other evidence of license, shall be exhibited in
28 the place of business for which it is issued and in the manner as
29 may be prescribed by the director.

30 For each license issued to a retail dealer, and for each
31 continuance thereof, there shall be paid to the director a fee of \$50.
32 Of the license fee \$40 shall be credited to the special projects and
33 development fund in the Department of Health established pursuant
34 to section 7 of P.L.1966, c.36 (C.26:2F-7) for the purposes
35 specified therein. The director shall determine and certify to the
36 State Treasurer on a monthly basis the amount of revenues collected
37 by the director which are to be credited to the special projects and
38 development fund in the Department of Health.

39 If a retail dealer sells or intends to sell tobacco products at two or
40 more places of business, whether established or temporary, or
41 whether in the same building or not, a separate license shall be
42 required for each place of business. Each license, or certificate
43 thereof, or other evidence of license, shall be exhibited in the place
44 of business for which it is issued and in the manner as may be
45 prescribed by the director.

46 A person licensed only as a distributor or as a manufacturer or as
47 a wholesaler or as a retail dealer shall not operate in any other

1 capacity except under that for which that person is licensed herein,
2 unless the appropriate license or licenses therefor are first secured.

3 No license shall be issued to a person except upon the payment
4 of the full fee therefor, any statute or exemption to the contrary
5 notwithstanding. No license shall be assignable or transferable,
6 except as hereinafter provided, but in the case of death, bankruptcy,
7 receivership, or incompetency of the licensee, or if for any other
8 reason whatsoever the business of the licensee shall devolve upon
9 another by operation of law, the director may, in the director's
10 discretion, extend that license for a limited time to the executor,
11 administrator, trustee, receiver, or person upon whom the same has
12 devolved. A purchaser or assignee of a licensed wholesaler or
13 licensed distributor, or an other person upon whom the business of a
14 licensed wholesaler or licensed distributor shall devolve by
15 operation of law, shall upon application to the director, be entitled
16 to an assignment or transfer of the wholesale or distributor license
17 for the balance of the existing license period upon payment of a
18 transfer fee of \$5 and subject to that person's qualification to be a
19 licensed wholesaler or licensed distributor under the provisions of
20 this act. No refund of the license fee shall be paid to a person upon
21 the surrender or revocation of any license except a license fee paid
22 or collected in error. But, upon payment of a \$5 fee, there may be
23 obtained (1) a duplicate license, or certificate thereof, in the event
24 the original is lost, destroyed or defaced, and (2) an amended
25 license, or certificate thereof, upon a change in the location of the
26 place of business of a wholesaler, distributor or retail dealer.

27 e. The director shall require an applicant for a tobacco products
28 retail dealer license to include on the application the address of the
29 place of business where the tobacco products will be sold. If the
30 place of business is moved to a different address than that provided
31 on the license application, the licensee shall notify the director
32 within 30 days of the change of address.

33 (cf: P.L.2001, c.448, s.5)

34

35 ¹**[9.] 15.**¹ Section 7 of P.L.1990, c.39 (C.54:40B-7) is amended
36 to read as follows:

37 7. Every distributor or wholesaler required to pay any tax
38 imposed by **[this act]** P.L.1990, c.39 (C.54:40B-1 et seq.) shall
39 keep records of every charge for and of all amounts of **[wholesale**
40 **price paid or due thereon]** each sale, use or distribution of a tobacco
41 product by the distributor or wholesaler and of the tax payable
42 thereon, in such form as the director may require. Records shall
43 include a true copy of each invoice, receipt, statement or
44 memorandum upon which the provisions of section 4 of **[this act]**
45 P.L.1990, c.39 (C.54:40B-4) require that the tax paid be stated.
46 Records shall be available for inspection and examination at any
47 time upon demand by the director or duly authorized agent or
48 employee and shall be preserved for a period of three years, except

1 that the director may consent to their destruction within that period
2 or may require that they be kept longer.

3 (cf: P.L.2001, c.448, s.6)

4

5 ¹**【10.】 16.**¹ Section 8 of P.L.1990, c.39 (C.54:40B-8) is amended
6 to read as follows:

7 8. a. Every distributor or wholesaler required to pay tax under
8 **【this act】** P.L.1990, c.39 (C.54:40B-1 et seq.) shall on or before
9 August 20, 1990, and on or before the 20th day of each month
10 thereafter, make and file a return for the preceding month with the
11 director. The return shall show the total amount of **【wholesale**
12 **price paid】** receipts for sales **【to】** and use by the distributor or
13 wholesaler for tobacco products that are payable during the period
14 and the amount of taxes required to be paid with respect to such
15 amount. The return shall also reflect any use tax due.

16 b. The director may permit or require returns to be made
17 covering other periods and upon such dates as the director may
18 specify. In addition, the director may require payments of tax
19 liability at such intervals and based upon such classifications as the
20 director may designate. In prescribing other periods to be covered
21 by the return or intervals or classifications for payment of tax
22 liability, the director may take into account the dollar volume of tax
23 involved as well as the need for ensuring the prompt and orderly
24 collection of the taxes imposed.

25 c. The form of returns shall be prescribed by the director and
26 shall contain such information as the director may deem necessary
27 for the proper administration of this act. The director may require
28 amended returns to be filed within 20 days after notice and to
29 contain the information specified in the notice.

30 d. The director may require that in addition to any return
31 required to be filed, each licensee file a report quarterly upon those
32 dates as the director may specify, concerning, but not limited to,
33 amounts and quantities of purchases and sales and use of tobacco
34 products and the prices paid and collected thereon for each type of
35 tobacco product and for each premise of the licensee to ensure the
36 proper administration of P.L.1990, c.39 (C.54:40B-1 et seq.).

37 (cf: P.L.2001, c.448, s.7)

38

39 ¹**【11.】 17.**¹ Section 9 of P.L.1990, c.39 (C.54:40B-9) is amended
40 to read as follows:

41 9. Every distributor or wholesaler required to file a return
42 under this act shall, at the time of filing the return, pay to the
43 director the taxes imposed by this act. Taxes for the period for
44 which a return is required to be filed or for a lesser interval as shall
45 have been designated by the director, shall be due and payable to
46 the director on the date limited for the filing of the return for the
47 period, or on the date limited for such lesser interval as the director
48 has designated, without regard to whether a return is filed or

1 whether the return which is filed correctly shows the total amount
2 of the **【wholesale price paid for】** receipts from sales **【to】** or use by
3 the distributor or wholesaler for tobacco products that are taxable
4 during the period or the taxes due thereon. **【If】** In addition to the
5 requirements in subsection d. of section 6 of P.L.1990, c.39
6 (C.54:40B-6), if the director deems it necessary to protect the
7 revenues to be obtained under this act, the director shall require a
8 distributor or wholesaler required to pay the tax imposed by this act
9 to file with the director a bond, issued by a surety company
10 authorized to transact business in this State as to solvency and
11 responsibility, in an amount as the director may fix, but not less
12 than the amount provided in subsection d. of section 6 of P.L.1990,
13 c.39, to secure the payment of any tax or penalties or interest due or
14 which may become due from the distributor or wholesaler under
15 this act. If the director determines that a distributor or wholesaler is
16 to file a bond, the director shall give notice to the distributor or
17 wholesaler to that effect specifying the amount of the bond
18 required. The distributor or wholesaler shall file the bond within
19 five days after the giving of notice unless within the five days the
20 distributor or wholesaler requests in writing a hearing before the
21 director at which the necessity, propriety and amount of the bond
22 shall be determined by the director. The determination shall be
23 final and shall be complied with within 15 days after the giving of
24 notice thereof. In lieu of bond, securities approved by the director
25 or cash in an amount as the director may prescribe, may be
26 deposited, which shall be kept in the custody of the director who
27 may at any time without notice to the depositor apply them to any
28 tax or interest or penalties due, and for that purpose the securities
29 may be sold by the director at public or private sale without notice
30 to the depositor thereof.

31 (cf: P.L.2001, c.448, s.8)

32

33 ¹**【12.】** 18.¹ Section 12 of P.L.1990, c.39 (C.54:40B-12) is
34 amended to read as follows:

35 12. In addition to the powers granted in **【this act】** P.L.1990,
36 c.39 (C.54:40B-1 et seq.), the director may:

37 a. Make, adopt and amend rules and regulations appropriate to
38 the carrying out of this act.

39 b. Extend, for cause shown by general regulation or individual
40 authorization, the time of filing any return for a period not
41 exceeding three months on such terms and conditions as the director
42 may require; and for cause shown, remit penalties and interest as
43 provided for in the State Uniform Tax Procedure Law, R.S.54:48-1
44 et seq.

45 c. Delegate functions and powers to any officer or employee of
46 the division, and such of the director's powers as the director may
47 deem necessary to carry out efficiently the provisions of this act,
48 and the person or persons to whom such power has been delegated

1 shall possess and may exercise all of the power and perform all of
2 the duties as delegated.

3 d. Require any distributor or wholesaler required to pay tax to
4 keep detailed records of all amounts of **【wholesale prices paid for】**
5 receipts from sales or use of the tobacco products on which taxes
6 are payable, and names and addresses of wholesalers, distributors,
7 retail dealers and consumers, and other facts relevant in determining
8 the amount of tax due and to furnish such information upon request
9 to the director.

10 e. Assess, determine, revise and readjust the taxes imposed by
11 this act.

12 f. Enter into agreements with other states and the District of
13 Columbia, providing for the reciprocal enforcement of similar tax
14 laws imposed by the states entering into such an agreement. The
15 agreement may empower the duly authorized officer of any
16 contracting state, which extends like authority to officers or
17 employees of this State, to sue for the collection of that state's taxes
18 in the courts of this State.

19 (cf: P.L.2001, c.448, s.10)

20

21 ¹19. (New section) There is established in the Department of the
22 Treasury a special, non-lapsing fund to be known as the “Smoking
23 Cessation and Addiction Treatment and Prevention Fund.”

24 The fund shall be administered by the State Treasurer, and shall
25 be credited annually with \$22,000,000 of revenues collected from
26 the tax imposed by the “Tobacco Products and Nicotine Delivery
27 Products Wholesale Sales and Use Tax Act,” P.L.1990, c.39
28 (C.54:40B-1 et seq.), after the first \$5,000,000 of revenue collected
29 annually from the tax imposed by P.L. 1990, c.39 (C.54:40B-1 et
30 seq.) has been deposited into the Health Care Subsidy Fund in
31 accordance with section 4 of P.L.1997, c.264 (C.26:2H-18.58g).

32 The revenue credited to the fund shall be annually appropriated
33 to the Department of the Treasury, and shall be used by the
34 department, during the fiscal year in which an appropriation is made
35 to provide funding in the following amounts for the following
36 programs and initiatives:

37 \$1,000,000 shall be awarded as a grant to the New Jersey State
38 Commission on Cancer Research established by section 4 of
39 P.L.1983, c.6 (C.52:9U-4);

40 \$11,000,000 shall be allocated to the Department of Health for
41 tobacco control, cessation, and prevention initiatives;

42 \$9,000,000 shall be allocated to the Division of Mental Health
43 and Addiction Services in the Department of Human Services for
44 substance abuse treatment and prevention programs, provided such
45 programs are included in the National Registry of Evidence-based
46 Programs and Practices established by the federal Substance Abuse
47 and Mental Health Services Administration;

1 \$500,000 shall be allocated to the Department of Health to
2 support poison information and education systems for overdose
3 surveillance and education; and

4 \$500,000 shall be allocated to the Department of Human
5 Services for syringe access programs to purchase opiate antidote.¹
6

7 ¹**[13.] 20.**¹ (New section) a. Notwithstanding the provisions of
8 section 8 of P.L.1990, c.39 (C.54:40B-8) to the contrary, each
9 distributor and wholesaler under P.L.1990, c.39 (C.54:40B-1 et
10 seq.), shall take a physical inventory of all items of ¹**[electronic**
11 **cigarettes]** tobacco products¹ in that distributor's or wholesaler's
12 possession at the close of business on the last day of the first month
13 following the date of enactment of P.L. , c. (C.) (pending
14 before the Legislature as this bill) or another date as the director
15 may prescribe, and shall file a return under oath or certified under
16 the penalties of perjury with the director in the form as the director
17 may prescribe by the twentieth day of the third month following
18 that date of enactment, showing the amount of all items of
19 ¹**[electronic cigarettes]** tobacco products¹ in that distributor's or
20 wholesaler's possession in the State at the close of business on the
21 day prior to the effective date of P.L. , c. (pending before the
22 Legislature as this bill) and shall at the time of filing that return pay
23 to the director the tax imposed pursuant to section 5 of P.L. ,
24 c. (C.) (pending before the Legislature as this bill) as reflected
25 on that return.

26 Failure to obtain those forms shall not be an excuse for the
27 failure to make a return containing the information required by the
28 director.

29 b. Each retail dealer shall take a physical inventory of all
30 ¹items¹ of ¹**[electronic cigarettes]** tobacco products¹ in that dealer's
31 possession in this State at the close of business on the last day of
32 the first month following the date of enactment of P.L. ,
33 c. (C.) (pending before the Legislature as this bill) or another
34 date as the director may prescribe, and shall file a return under oath
35 or certified under the penalties of perjury with the director in such
36 form as the director may prescribe by the twentieth day of the third
37 month following that date of enactment, showing the amount of all
38 items of ¹**[electronic cigarettes]** tobacco products¹ in that dealer's
39 possession in this State at the close of business on that day and shall
40 at the time of filing that return pay to the director the tax imposed
41 pursuant to section 5 of P.L. , c. (C.) (pending before the
42 Legislature as this bill) as reflected on that return.

43 Failure to obtain those forms shall not be an excuse for the
44 failure to make a return containing the information required by the
45 director.

1 ¹21. Section 4 of P.L.1997, c.264 (C.26:2H-18.58g) is amended
2 to read as follows:

3 4. Notwithstanding the provisions of any other law to the
4 contrary,

5 a. commencing July 1, 1998 and ending June 30, 2006: after
6 the deposit required pursuant to section 5 of P.L.1982, c.40
7 (C.54:40A-37.1), the first \$150,000,000 of revenue collected
8 annually from the cigarette tax imposed pursuant to P.L.1948, c.65
9 (C.54:40A-1 et seq.) and the first \$5,000,000 of revenue collected
10 annually from the "Tobacco Products Wholesale Sales and Use Tax
11 Act," P.L.1990, c.39 (C.54:40B-1 et seq.), shall be deposited into
12 the Health Care Subsidy Fund established pursuant to section 8 of
13 P.L.1992, c.160 (C.26:2H-18.58); and the next \$390,000,000 of
14 revenue collected annually from the cigarette tax imposed pursuant
15 to P.L.1948, c.65 (C.54:40A-1 et seq.) shall be appropriated
16 annually for health programs, and the next \$50,000,000 of revenue
17 collected annually from the cigarette tax imposed pursuant to
18 P.L.1948, c.65 (C.54:40A-1 et seq.) shall be appropriated annually
19 to the New Jersey Economic Development Authority for payment of
20 debt service incurred by the authority for school facilities projects
21 and in fiscal years commencing July 1, 2002 and July 1, 2003, the
22 next \$30,000,000 of revenue collected annually from the cigarette
23 tax imposed pursuant to P.L.1948, c.65 (C.54:40A-1 et seq.) shall
24 be directed to the Department of Health to fund anti-smoking
25 initiatives, except that the amount shall be \$40,000,000 in the fiscal
26 year commencing July 1, 2004 and \$45,000,000 in the fiscal year
27 commencing July 1, 2005; and

28 b. commencing with fiscal years beginning on and after July 1,
29 2006, after the deposit required pursuant to section 5 of P.L.1982,
30 c.40 (C.54:40A-37.1), the first \$150,000,000 of revenue collected
31 annually from the cigarette tax imposed pursuant to P.L.1948, c.65
32 (C.54:40A-1 et seq.) and the first \$5,000,000 of revenue collected
33 annually from the "Tobacco Products and Nicotine Delivery
34 Products Wholesale Sales and Use Tax Act," P.L.1990, c.39
35 (C.54:40B-1 et seq.), shall be deposited into the Health Care
36 Subsidy Fund established pursuant to section 8 of P.L.1992, c.160
37 (C.26:2H-18.58). In addition, commencing with fiscal years
38 beginning on and after July 1, 2006 but before July 1, 2009, there
39 shall be deposited \$215,000,000 of revenue collected annually from
40 the cigarette tax imposed pursuant to P.L.1948, c.65 (C.54:40A-1 et
41 seq.) in accordance with the provisions of section 5 of P.L.2004,
42 c.68 (C.34:1B-21.20), and, commencing with fiscal years beginning
43 on and after July 1, 2009, there shall be deposited \$241,500,000 of
44 revenue collected annually from the cigarette tax imposed pursuant
45 to P.L.1948, c.65 (C.54:40A-1 et seq.) in accordance with the
46 provisions of section 5 of P.L.2004, c.68 (C.34:1B-21.20).¹
47 (cf: P.L.2012, c.17, s.226)

1 ¹22. (New Section) Section 3 of P.L.2005, c.383 (C.26:5D-57) is
2 amended to read as follows:

3 3. As used in **【this act】** P.L.2005, c.383 (C.26:5D-55 et seq.):

4 "Bar" means a business establishment or any portion of a
5 nonprofit entity, which is devoted to the selling and serving of
6 alcoholic beverages for consumption by the public, guests, patrons
7 or members on the premises and in which the serving of food, if
8 served at all, is only incidental to the sale or consumption of such
9 beverages.

10 "Cigar bar" means any bar, or area within a bar, designated
11 specifically for the smoking of tobacco products, purchased on the
12 premises or elsewhere; except that a cigar bar that is in an area
13 within a bar shall be an area enclosed by solid walls or windows, a
14 ceiling and a solid door and equipped with a ventilation system
15 which is separately exhausted from the nonsmoking areas of the bar
16 so that air from the smoking area is not recirculated to the
17 nonsmoking areas and smoke is not backstreamed into the
18 nonsmoking areas.

19 "Cigar lounge" means any establishment, or area within an
20 establishment, designated specifically for the smoking of tobacco
21 products, purchased on the premises or elsewhere; except that a
22 cigar lounge that is in an area within an establishment shall be an
23 area enclosed by solid walls or windows, a ceiling and a solid door
24 and equipped with a ventilation system which is separately
25 exhausted from the nonsmoking areas of the establishment so that
26 air from the smoking area is not recirculated to the nonsmoking
27 areas and smoke is not backstreamed into the nonsmoking areas.

28 "Electronic smoking device" means an electronic device that can
29 be used to deliver nicotine or other substances to the person
30 inhaling from the device, including, but not limited to, an electronic
31 cigarette, cigar, cigarillo, or pipe.

32 "Indoor public place" means a structurally enclosed place of
33 business, commerce or other service-related activity, whether
34 publicly or privately owned or operated on a for-profit or nonprofit
35 basis, which is generally accessible to the public, including, but not
36 limited to: a commercial or other office building; office or building
37 owned, leased or rented by the State or by a county or municipal
38 government; public and nonpublic elementary or secondary school
39 building; board of education building; theater or concert hall; public
40 library; museum or art gallery; bar; restaurant or other
41 establishment where the principal business is the sale of food for
42 consumption on the premises, including the bar area of the
43 establishment; garage or parking facility; any public conveyance
44 operated on land or water, or in the air, and passenger waiting
45 rooms and platform areas in any stations or terminals thereof; health
46 care facility licensed pursuant to P.L.1971, c.136 (C.26:2H-1 et
47 seq.); patient waiting room of the office of a health care provider
48 licensed pursuant to Title 45 of the Revised Statutes; child care

1 center licensed pursuant to P.L.1983, c.492 (C.30:5B-1 et seq.);
2 race track facility; facility used for the holding of sporting events;
3 ambulatory recreational facility; shopping mall or retail store; hotel,
4 motel or other lodging establishment; apartment building lobby or
5 other public area in an otherwise private building; or a passenger
6 elevator in a building other than a single-family dwelling.

7 "Person having control of an indoor public place or workplace"
8 means the owner or operator of a commercial or other office
9 building or other indoor public place from whom a workplace or
10 space within the building or indoor public place is leased.

11 "Smoking" means the burning of, inhaling from, exhaling the
12 smoke from, or the possession of a lighted cigar, cigarette, pipe or
13 any other matter or substance which contains tobacco or any other
14 matter that can be smoked, or the inhaling or exhaling of smoke or
15 vapor from an electronic smoking device.

16 "Tobacco product" shall have the meaning provided in section 2
17 of P.L.1990, c.39 (C.54:40B-2), except that "tobacco product" shall
18 not include electronic cigarettes, as defined in section 2 of
19 P.L.1990, c.39 (C.54:40B-2).

20 "Tobacco retail establishment" means an establishment in which
21 at least 51% of retail business is the sale of tobacco products and
22 accessories, and in which the sale of other products is merely
23 incidental.

24 "Workplace" means a structurally enclosed location or portion
25 thereof at which a person performs any type of service or labor.¹

26 (cf: P.L.2009, c.182, s.2)

27

28 ¹**[14.] 23.**¹ This act shall take effect on the first day of the
29 second month beginning after the date of enactment, and shall apply
30 to tobacco products sold or otherwise disposed of on and after that
31 date, except for those tobacco products for which the tax was paid
32 prior to the effective date of this act, except that sections ¹**[13] 20**¹
33 and ¹**[14] 23**¹ of this act shall take effect immediately.