

# HOUSE BILL No. 1174

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## DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 6-7-2-5.

**Synopsis:** Taxation of electronic cigarettes. Amends the definition of "tobacco product" to include electronic cigarettes for purposes of the tobacco products tax.

**Effective:** July 1, 2014.

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## Harris, Porter

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January 13, 2014, read first time and referred to Committee on Ways and Means.

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Introduced

Second Regular Session 118th General Assembly (2014)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2013 Regular Session and 2013 First Regular Technical Session of the General Assembly.

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A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

*Be it enacted by the General Assembly of the State of Indiana:*

- 1 SECTION 1. IC 6-7-2-5, AS AMENDED BY P.L.172-2011,  
2 SECTION 82, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
3 JULY 1, 2014]: Sec. 5. As used in this chapter, "tobacco product"  
4 means:  
5 (1) any product made from tobacco, other than a cigarette (as  
6 defined in IC 6-7-1-2), that is made for smoking, chewing, or  
7 both; **or**  
8 (2) snuff, including moist snuff; **or**  
9 (3) **an electronic cigarette (as defined in IC 35-46-1-1.5).**

