



State of Tennessee

PUBLIC CHAPTER NO. 69

SENATE BILL NO. 143

By Stevens

Substituted for: House Bill No. 515

By Gant, Hazlewood, Todd

AN ACT to amend Tennessee Code Annotated, Section 67-4-1001 and Section 67-4-1005, relative to products containing nicotine.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-4-1001(23), is amended by deleting the subdivision and substituting instead the following:

(23) "Tobacco products":

(A) Means cigars, cigarettes, manufactured tobacco, and snuff; and

(B) Does not include smokeless nicotine products or tobacco produced and processed by the grower for the grower's own use and not for sale;

SECTION 2. Tennessee Code Annotated, Section 67-4-1001, is amended by adding the following as a new, appropriately designated subdivision:

() "Smokeless nicotine product":

(A) Means nicotine that is in the form of a solid, gel, gum, or paste that is intended for human consumption or placement in the oral cavity or absorption into the human body by any means other than inhalation; and

(B) Does not include tobacco or tobacco products;

SECTION 3. Tennessee Code Annotated, Section 67-4-1001(2), is amended by adding the following as a new subdivision:

(C) "Cigarette" does not include smokeless nicotine products;

SECTION 4. Tennessee Code Annotated, Section 67-4-1005, is amended by deleting the section and substituting instead the following:

(a) The rate on all other tobacco products, including, but not limited to, cigars, cheroots, stogies, beedies, bidis, manufactured tobacco, and snuff of all descriptions made of tobacco or any substitute for tobacco, is six and six-tenths percent (6.6%) of the wholesale cost price.

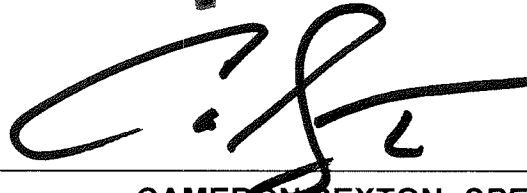
(b) This section does not apply to smokeless nicotine products.

SECTION 5. This act takes effect upon becoming a law, the public welfare requiring it.

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PASSED: March 18, 2021


RANDY McNALLY
SPEAKER OF THE SENATE



CAMERON SEXTON, SPEAKER
HOUSE OF REPRESENTATIVES

APPROVED this 31st day of March 2021


BILL LEE, GOVERNOR