

2019 DRAFTING REQUEST

Bill

For: **Administration-Budget** Drafter: **elunder**
 By: **Gilchrist** Secondary Drafters:
 Date: **12/27/2018** May Contact:

Same as LRB:

Submit via email: **YES**
 Requester's email:
 Carbon copy (CC) to: **doasbostatlanguage@wisconsin.gov**
erika.lunder@legis.wisconsin.gov
joseph.kreye@legis.wisconsin.gov

Pre Topic:

DOA:.....Gilchrist, BB0158 -

Topic:

Imposing tobacco products tax on e-cigarettes

Instructions:

See attached

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	elunder 1/4/2019	ccarmich 1/9/2019			
/P1	elunder 1/16/2019	ccarmich 1/17/2019	mbarman 1/9/2019		State
/P2	elunder 2/19/2019	aernstr 2/19/2019	lparisi 1/17/2019		State
/P3	elunder 2/20/2019	wjackson 2/20/2019	jmurphy 2/19/2019		State

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/P4	elunder 2/21/2019	ccarmich 2/21/2019	mbarman 2/20/2019		State
/P5			mbarman 2/21/2019		State

FE Sent For:

<END>

Lunder, Erika

From: Cathlene Hanaman <cathleneh@gmail.com>
Sent: Thursday, December 27, 2018 3:29 PM
To: Kreye, Joseph; Lunder, Erika
Subject: Fwd: Statutory Language Drafting Request - 2019-21
Attachments: E-Cigarette Drafting Instructions.docx; ATT00001.htm

Sent from my iPhone

Begin forwarded message:

From: "john.gilchrist@wisconsin.gov" <john.gilchrist@wisconsin.gov>
Date: December 27, 2018 at 2:03:39 PM MST
To: <Cathlene.Hanaman@legis.wisconsin.gov>
Cc: <Paul2.Ziegler@wisconsin.gov>, <John.Gilchrist@wisconsin.gov>
Subject: **Statutory Language Drafting Request - 2019-21**
Reply-To: <john.gilchrist@wisconsin.gov>

Biennial Budget: 2019-21

Topic: Taxing E-Cigarettes and Vapor Products

Tracking Code: BB0158

SBO Team: TLGED

SBO Analyst: Gilchrist, John
Phone: 608-266-7597
E-mail: john.gilchrist@wisconsin.gov

Agency Acronym: 566

Agency Number: 566

Priority: Low

Intent:

Impose the tobacco products tax on electronic cigarettes and other vapor products.
Please see attachment for details.

Attachments: True

Please send completed drafts to SBOStatlanguage@spmail.enterprise.wistate.us

TITLE: Impose the tobacco products tax on electronic cigarettes and other vapor products
"Liquid nicotine" means a solution or other substance that has nicotine as an ingredient.

✓ Amend 139.75 (12) of the statutes to read:

(12) "Tobacco products" means cigars; cheroots; stogies; periques; granulated, plug cut, crimp cut, ready-rubbed and other smoking tobacco; vapor products; snuff, including moist snuff; snuff flour; cavendish; plug and twist tobacco; fine cut and other chewing tobaccos; shorts; refuse scraps, clippings, cuttings and sweepings of tobacco and other kinds and forms of tobacco prepared in such manner as to be suitable for chewing or smoking in a pipe or otherwise, or both for chewing and smoking; but "tobacco products" does not include cigarettes, as defined under s. 139.30 (1m).

✓ Create 139.75 (14) of the statutes to read:

(14) (a) "Vapor product" means any noncombustible product, which may or may not contain nicotine, that employs a heating element, power source, electronic circuit, or other electronic, chemical, or mechanical means, regardless of shape or size, that can be used to produce vapor from a solution or other substance.

(b) "Vapor product" includes all of the following:

1. An electronic cigarette, electronic cigar, electronic cigarillo, electronic pipe, or similar product or device.
2. Any cartridge or other container of a solution or other substance, which may or may not contain nicotine, that is intended to be used with or in an electronic cigarette, electronic cigar, electronic cigarillo, electronic pipe, or similar product or device.

(c) "Vapor product" does not include a product regulated as a drug or device under sections 501 to 524A of the federal Food, Drug, and Cosmetic Act, 21 USC 351 to 360n-1.

✓ Create sec. 139.75(5b), Wis. Stats., to read:

(5b) "Manufacturer's list price" means the total price of tobacco products charged by the manufacturer or other seller to an unrelated distributor. The total price shall include any charges by the manufacturer or other seller that are necessary to complete the sale and shall not be reduced by costs or expenses incurred by the manufacturer or other seller, such as fees, delivery, freight, transportation, packaging, handling, marketing, federal excise taxes, and import fees or duties, regardless of whether such costs or expenses are separately stated on the invoice. The total price shall not be reduced by the value or cost of discounts or free promotional or sample products. In this subsection, a manufacturer or other seller is considered related to a distributor if the two parties have significant common purposes and substantial common membership, or directly or indirectly substantial common direction or control.

✓ Amend sec. 139.76(1), Wis. Stats., to read:

(1) An excise tax is imposed upon the sale, offering or exposing for sale, possession with intent to sell or removal for consumption or sale or other disposition for any purpose of tobacco products by any person engaged as a distributor of them at the rate, for tobacco products, not including moist snuff, of 71 percent of the manufacturer's established list price to distributors ~~on domestic products~~ and, for moist snuff, at the rate of 100 percent of the manufacturer's established list price to distributors ~~without diminution by volume or other discounts on domestic products~~. The tax imposed under this subsection on cigars shall not exceed an amount equal to 50 cents for each cigar. ~~On products imported from another country, not including moist snuff, the rate of tax is 71 percent of the amount obtained by adding the manufacturer's list price to the federal tax, duties and transportation costs to the United States. On moist snuff imported from another country, the rate of the tax is 100 percent of the amount obtained by adding the manufacturer's list price to the federal tax, duties, and transportation costs to the United States.~~ The tax attaches at the time the tobacco products are received by the distributor in this state. The tax shall be passed on to the ultimate consumer of the tobacco products. All tobacco products received in this state for sale or distribution within this state, except tobacco products actually sold as provided in sub. (2), shall be subject to such tax.

✓ Create sec. 139.765(1), Wis. Stats., to read:

(1) INVENTORY TAX IMPOSED. On the effective date of a tobacco products tax on vapor products imposed under s. 139.76 an inventory tax is imposed upon vapor products held in inventory for sale or resale in the possession of distributors or retailers. Any person who is in possession of any vapor products shall pay the tax imposed under this section. Any person liable for this tax shall determine the number of vapor products in the person's possession on the effective date of the tax, and by the 30th day after the effective date of the tax the person shall file a return and shall by that date pay the tax due.

✓ Amend sec. 139.78(1), Wis. Stats., to read:

(1) A tax is imposed upon the use or storage by consumers of tobacco products in this state at the rate, for tobacco products, not including moist snuff, of 71 percent of the ~~cost~~ manufacturer's list price of the tobacco products and, for moist snuff, at the rate of 100 percent of the manufacturer's established list price to distributors ~~without diminution by volume or other discounts on domestic products~~. The tax imposed under this subsection on cigars shall not exceed an amount equal to 50 cents for each cigar. The tax does not apply if the tax imposed by s. 139.76 (1) on the tobacco products has been paid or if the tobacco products are exempt from the tobacco products tax under s. 139.76 (2).

First day of the sixth month following publication.



State of Wisconsin
2019 - 2020 LEGISLATURE

LRB-1162(?)
EKL:
cdc

DOA:.....Gilchrist, BB0158 - Imposing tobacco products tax on e-cigarettes

FOR 2019-2021 BUDGET -- NOT READY FOR INTRODUCTION

IN: 1/4
OVE: 1/9

1 AN ACT ^φ relating to: the budget.

Analysis by the Legislative Reference Bureau

TAXATION

GENERAL TAXATION

This bill imposes the tobacco products tax on vapor products at the rate of 71 percent of the manufacturer's list price. Under the bill, "vapor product" is defined as any noncombustible product that employs a heating element, power source, electronic circuit, or other electronic, chemical, or mechanical means that can be used to produce vapor from a solution or other substance, regardless of whether the product contains nicotine. A "vapor product" includes an electronic cigarette, electronic cigar, electronic cigarillo, electronic pipe, or similar product or device, as well as any container of a solution or other substance that is intended to be used with these items. Under the bill, any product regulated by the federal Food and Drug Administration as a drug or device is exempt from the tax.

For further information see the *state* fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

2 SECTION 1. 139.75 (5b) of the statutes is created to read:

1 139.75 (5b) “Manufacturer’s list price” means the total price of tobacco
2 products charged by the manufacturer or other seller to an unrelated distributor.
3 The total price shall include all charges by the manufacturer or other seller that are
4 necessary to complete the sale. The total price may not be reduced by any cost or
5 expense, regardless of whether the cost or expense is separately stated on an invoice,
6 that is incurred by the manufacturer or other seller, including fees, delivery, freight,
7 transportation, packaging, handling, marketing, federal excise taxes, and import
8 fees or duties. The total cost may not be reduced by the value or cost of discounts or
9 free promotional or sample products. For purposes of this subsection, a
10 manufacturer or other seller is related to a distributor if the two parties have
11 significant common purposes and substantial common membership or, directly or
12 indirectly, substantial common direction or control.

13 **SECTION 2.** 139.75 (12) of the statutes is amended to read:

14 139.75 (12) “Tobacco products” means cigars; cheroots; stogies; periques;
15 granulated, plug cut, crimp cut, ready-rubbed and other smoking tobacco; vapor
16 products; snuff, including moist snuff; snuff flour; cavendish; plug and twist tobacco;
17 fine cut and other chewing tobaccos; shorts; refuse scraps, clippings, cuttings and
18 sweepings of tobacco and other kinds and forms of tobacco prepared in such manner
19 as to be suitable for chewing or smoking in a pipe or otherwise, or both for chewing
20 and smoking; but “tobacco products” does not include cigarettes, as defined under s.
21 139.30 (1m).

History: 1981 c. 20; 1985 a. 302; 1997 a. 27; 1999 a. 9; 2005 a. 25, 49; 2007 a. 20; 2015 a. 216.

22 **SECTION 3.** 139.75 (14) of the statutes is created to read:

23 139.75 (14) (a) “Vapor product” means any noncombustible product, which may
24 or may not contain nicotine, that employs a heating element, power source, electronic

1 circuit, or other electronic, chemical, or mechanical means, regardless of shape or
2 size, that can be used to produce vapor from a solution or other substance.

3 (b) "Vapor product" includes all of the following:

4 1. An electronic cigarette, electronic cigar, electronic cigarillo, electronic pipe,
5 or similar product or device.

6 2. Any cartridge or other container of a solution or other substance, which may
7 or may not contain nicotine, that is intended to be used with or in an electronic
8 cigarette, electronic cigar, electronic cigarillo, electronic pipe, or similar product or
9 device.

10 (c) "Vapor product" does not include a product regulated as a drug or device
11 under sections 501 to 524A of the federal Food, Drug, and Cosmetic Act, 21 USC 351
12 to 360n-1.

13 **SECTION 4.** 139.76 (1) of the statutes is amended to read:

14 139.76 (1) An excise tax is imposed upon the sale, offering or exposing for sale,
15 possession with intent to sell or removal for consumption or sale or other disposition
16 for any purpose of tobacco products by any person engaged as a distributor of them
17 at the rate, for tobacco products, not including moist snuff, of 71 percent of the
18 manufacturer's established list price to distributors without diminution by volume
19 or other discounts on domestic products and, for moist snuff, at the rate of 100
20 percent of the manufacturer's established list price to distributors without
21 diminution by volume or other discounts on domestic products. The tax imposed
22 under this subsection on cigars shall not exceed an amount equal to 50 cents for each
23 cigar. ~~On products imported from another country, not including moist snuff, the rate~~
24 ~~of tax is 71 percent of the amount obtained by adding the manufacturer's list price~~
25 ~~to the federal tax, duties and transportation costs to the United States. On moist~~

1 ~~snuff imported from another country, the rate of the tax is 100 percent of the amount~~
2 ~~obtained by adding the manufacturer's list price to the federal tax, duties, and~~
3 ~~transportation costs to the United States. The tax attaches at the time the tobacco~~
4 ~~products are received by the distributor in this state. The tax shall be passed on to~~
5 ~~the ultimate consumer of the tobacco products. All tobacco products received in this~~
6 ~~state for sale or distribution within this state, except tobacco products actually sold~~
7 ~~as provided in sub. (2), shall be subject to such tax.~~

History: 1981 c. 20; 1983 a. 27; 1989 a. 56; 1999 a. 9; 2001 a. 16; 2005 a. 22; 2007 a. 20; 2009 a. 28.

Cross-reference: See also ch. Tax 9, Wis. adm. code.

8 **SECTION 5.** 139.765 (1) of the statutes is created to read:

9 139.765 (1) INVENTORY TAX IMPOSED. On the effective date of this subsection ...
10 [LRB inserts date], an inventory tax is imposed upon vapor products held in
11 inventory for sale or resale in the possession of distributors or retailers. Any person
12 who is in possession of any vapor products shall pay the tax imposed under this
13 section. Any person liable for this tax shall determine the number of vapor products
14 in the person's possession on the effective date of this subsection ... [LRB inserts
15 date], and shall file a return, and pay the tax due, no later than the 30th day after
16 the effective date of this subsection ... [LRB inserts date].

17 **SECTION 6.** 139.78 (1) of the statutes is amended to read:

18 139.78 (1) A tax is imposed upon the use or storage by consumers of tobacco
19 products in this state at the rate, for tobacco products, not including moist snuff, of
20 71 percent of the ~~cost~~ manufacturer's list price of the tobacco products and, for moist
21 snuff, at the rate of 100 percent of the manufacturer's established list price to
22 distributors ~~without diminution by volume or other discounts on domestic products.~~
23 The tax imposed under this subsection on cigars shall not exceed an amount equal
24 to 50 cents for each cigar. The tax does not apply if the tax imposed by s. 139.76 (1)

1 on the tobacco products has been paid or if the tobacco products are exempt from the
2 tobacco products tax under s. 139.76 (2).

~~History:~~ 1981 c. 20; 1985 a. 332; 1987 a. 312 s. 17; 1991 a. 39; 1997 a. 27; 2001 a. 16; 2007 a. 20; 2009 a. 28.

3 **SECTION 9437. Effective dates; Revenue.**

4 (1) TOBACCO PRODUCTS TAX IMPOSED ON VAPOR PRODUCTS. The treatment of ss.
5 139.75 (5b), (12), and (14), 139.76 (1), 139.765 (1), and 139.78 (1) takes effect on the
6 first day of the 6th month beginning after publication.

7 (END)



1/15

LRB-1162/P1

LRB identified issue: inventory tax should be
non-stat because imposed
only on the effective date

contact John Gilchrist at DDA to alert him that
IP2 is coming



State of Wisconsin
2019 - 2020 LEGISLATURE

LRB-1162/P1
EKL:cdc

(P2)

DOA:.....Gilchrist, BB0158 - Imposing tobacco products tax on e-cigarettes

FOR 2019-2021 BUDGET -- NOT READY FOR INTRODUCTION

IN: 1/16
DUE: 1/18

1 AN ACT ~~/~~; relating to: the budget.

Analysis by the Legislative Reference Bureau

TAXATION

GENERAL TAXATION

The bill imposes the tobacco products tax on vapor products at the rate of 71 percent of the manufacturer's list price. Under the bill, "vapor product" is defined as any noncombustible product that employs a heating element, power source, electronic circuit, or other electronic, chemical, or mechanical means that can be used to produce vapor from a solution or other substance, regardless of whether the product contains nicotine. A "vapor product" includes an electronic cigarette, electronic cigar, electronic cigarillo, electronic pipe, or similar product or device, as well as any container of a solution or other substance that is intended to be used with these items. Under the bill, any product regulated by the federal Food and Drug Administration as a drug or device is exempt from the tax.

For further information see the *state* fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

2 SECTION 1. 139.75 (5b) of the statutes is created to read:

1 **139.75 (5b)** “Manufacturer’s list price” means the total price of tobacco
2 products charged by the manufacturer or other seller to an unrelated distributor.
3 The total price shall include all charges by the manufacturer or other seller that are
4 necessary to complete the sale. The total price may not be reduced by any cost or
5 expense, regardless of whether the cost or expense is separately stated on an invoice,
6 that is incurred by the manufacturer or other seller, including fees, delivery, freight,
7 transportation, packaging, handling, marketing, federal excise taxes, and import
8 fees or duties. The total cost may not be reduced by the value or cost of discounts or
9 free promotional or sample products. For purposes of this subsection, a
10 manufacturer or other seller is related to a distributor if the two parties have
11 significant common purposes and substantial common membership or, directly or
12 indirectly, substantial common direction or control.

13 **SECTION 2.** 139.75 (12) of the statutes is amended to read:

14 **139.75 (12)** “Tobacco products” means cigars; cheroots; stogies; periques;
15 granulated, plug cut, crimp cut, ready-rubbed and other smoking tobacco; vapor
16 products; snuff, including moist snuff; snuff flour; cavendish; plug and twist tobacco;
17 fine cut and other chewing tobaccos; shorts; refuse scraps, clippings, cuttings and
18 sweepings of tobacco and other kinds and forms of tobacco prepared in such manner
19 as to be suitable for chewing or smoking in a pipe or otherwise, or both for chewing
20 and smoking; but “tobacco products” does not include cigarettes, as defined under s.
21 139.30 (1m).

22 **SECTION 3.** 139.75 (14) of the statutes is created to read:

23 **139.75 (14) (a)** “Vapor product” means any noncombustible product, which may
24 or may not contain nicotine, that employs a heating element, power source, electronic

1 circuit, or other electronic, chemical, or mechanical means, regardless of shape or
2 size, that can be used to produce vapor from a solution or other substance.

3 (b) "Vapor product" includes all of the following:

4 1. An electronic cigarette, electronic cigar, electronic cigarillo, electronic pipe,
5 or similar product or device.

6 2. Any cartridge or other container of a solution or other substance, which may
7 or may not contain nicotine, that is intended to be used with or in an electronic
8 cigarette, electronic cigar, electronic cigarillo, electronic pipe, or similar product or
9 device.

10 (c) "Vapor product" does not include a product regulated as a drug or device
11 under sections 501 to 524A of the federal Food, Drug, and Cosmetic Act, 21 USC 351
12 to 360n-1.

13 **SECTION 4.** 139.76 (1) of the statutes is amended to read:

14 139.76 (1) An excise tax is imposed upon the sale, offering or exposing for sale,
15 possession with intent to sell or removal for consumption or sale or other disposition
16 for any purpose of tobacco products by any person engaged as a distributor of them
17 at the rate, for tobacco products, not including moist snuff, of 71 percent of the
18 manufacturer's established list price to distributors ~~without diminution by volume~~
19 ~~or other discounts on domestic products~~ and, for moist snuff, at the rate of 100
20 percent of the manufacturer's established list price to distributors ~~without~~
21 ~~diminution by volume or other discounts on domestic products~~. The tax imposed
22 under this subsection on cigars shall not exceed an amount equal to 50 cents for each
23 cigar. ~~On products imported from another country, not including moist snuff, the rate~~
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5 ~~the ultimate consumer of the tobacco products. All tobacco products received in this~~
6 ~~state for sale or distribution within this state, except tobacco products actually sold~~
7 ~~as provided in sub. (2), shall be subject to such tax.~~

8 **SECTION 5.** 139.765 (1) of the statutes is created to read:

9 139.765 (1) INVENTORY TAX IMPOSED. On the effective date of this subsection
10 [LRB inserts date], an inventory tax is imposed upon vapor products held in
11 inventory for sale or resale in the possession of distributors or retailers. Any person
12 who is in possession of any vapor products shall pay the tax imposed under this
13 section. Any person liable for this tax shall determine the number of vapor products
14 in the person's possession on the effective date of this subsection [LRB inserts
15 date], and shall file a return, and pay the tax due, no later than the 30th day after
16 the effective date of this subsection [LRB inserts date].

17 **SECTION 6.** 139.78 (1) of the statutes is amended to read:

18 139.78 (1) A tax is imposed upon the use or storage by consumers of tobacco
19 products in this state at the rate, for tobacco products, not including moist snuff, of
20 71 percent of the ~~cost~~ manufacturer's list price of the tobacco products and, for moist
21 snuff, at the rate of 100 percent of the manufacturer's established list price to
22 distributors ~~without diminution by volume or other discounts on domestic products.~~
23 The tax imposed under this subsection on cigars shall not exceed an amount equal
24 to 50 cents for each cigar. The tax does not apply if the tax imposed by s. 139.76 (1)

1 on the tobacco products has been paid or if the tobacco products are exempt from the
2 tobacco products tax under s. 139.76 (2).

INS 5-3 →

3 **SECTION 9437. Effective dates; Revenue.**

4 (1) TOBACCO PRODUCTS TAX IMPOSED ON VAPOR PRODUCTS. The treatment of ss.
5 139.75 (5b), (12), and (14), 139.76 (1), 139.765 (1), and 139.78 (1) takes effect on the
6 first day of the 6th month beginning after publication.

7 (END)

and SECTION 9137 (1) of this act

1 INS 5-3

2 **SECTION 9137. Nonstatutory provisions; Revenue.**

3 (1) INVENTORY TAX IMPOSED ON VAPOR PRODUCTS. On the effective date of this
4 subsection ... [LRB inserts date], an inventory tax is imposed upon vapor products,
5 as defined under s. 139.75 (14), that are held in inventory for sale or resale in the
6 possession of distributors or retailers. Any person who is in possession of any vapor
7 products shall pay the tax at the rate of 71 percent of the manufacturer's list price,
8 as defined under s. 139.75 (5b). Any person liable for this tax shall determine the
9 number of vapor products in the person's possession on the effective date of this
10 subsection ... [LRB inserts date], and shall file a return, and pay the tax due, no later
11 than the 30th day after the effective date of this subsection ... [LRB inserts date].



State of Wisconsin
2019 - 2020 LEGISLATURE

LRB-1162/P2

EKL:cdc9che

P3

DOA:.....Gilchrist, BB0158 - Imposing tobacco products tax on e-cigarettes

FOR 2019-2021 BUDGET -- NOT READY FOR INTRODUCTION

1 AN ACT ...; relating to: the budget.

Analysis by the Legislative Reference Bureau

TAXATION

GENERAL TAXATION

1. Excise tax on vapor products

The bill imposes the tobacco products tax on vapor products at the rate of 71 percent of the manufacturer's list price. Under the bill, "vapor product" is defined as any noncombustible product that employs a heating element, power source, electronic circuit, or other electronic, chemical, or mechanical means that can be used to produce vapor from a solution or other substance, regardless of whether the product contains nicotine. A "vapor product" includes an electronic cigarette, electronic cigar, electronic cigarillo, electronic pipe, or similar product or device, as well as any container of a solution or other substance that is intended to be used with these items. Under the bill, any product regulated by the federal Food and Drug Administration as a drug or device is exempt from the tax.

For further information see the *state* fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

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5 necessary to complete the sale. The total price may not be reduced by any cost or
6 expense, regardless of whether the cost or expense is separately stated on an invoice,
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2 size, that can be used to produce vapor from a solution or other substance.

3 (b) "Vapor product" includes all of the following:

4 1. An electronic cigarette, electronic cigar, electronic cigarillo, electronic pipe,
5 or similar product or device.

6 2. Any cartridge or other container of a solution or other substance, which may
7 or may not contain nicotine, that is intended to be used with or in an electronic
8 cigarette, electronic cigar, electronic cigarillo, electronic pipe, or similar product or
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16 on the tobacco products has been paid or if the tobacco products are exempt from the
17 tobacco products tax under s. 139.76 (2).

18 **SECTION 9137. Nonstatutory provisions; Revenue.**

19 (1) INVENTORY TAX IMPOSED ON VAPOR PRODUCTS. On the effective date of this
20 subsection [LRB inserts date], an inventory tax is imposed upon vapor products,
21 as defined under s. 139.75 (14), that are held in inventory for sale or resale in the
22 possession of distributors or retailers. Any person who is in possession of any vapor
23 products shall pay the tax at the rate of 71 percent of the manufacturer's list price,
24 as defined under s. 139.75 (5b). Any person liable for this tax shall determine the
25 number of vapor products in the person's possession on the effective date of this

1 subsection [LRB inserts date], and shall file a return, and pay the tax due, no later
2 than the 30th day after the effective date of this subsection [LRB inserts date].

3 **SECTION 9437. Effective dates; Revenue.**

4 (1) TOBACCO PRODUCTS TAX IMPOSED ON VAPOR PRODUCTS. The treatment of ss.
5 139.75 (5b), (12), and (14), 139.76 (1), 139.78 (1), and SECTION 9137 (1) of this act takes
6 effect on the first day of the 6th month beginning after publication.

7 (END)

Lunder, Erika

From: Gilchrist, John M - DOA
Sent: Tuesday, February 19, 2019 3:36 PM
To: Lunder, Erika
Subject: E-Cigarettes Excise Tax LRB Draft #19-1162_P2

Good afternoon Erika,

Below are the comments that DOR had for E-Cigarettes. Their critique seems pretty limited.

LRB 1152/P1 Imposing Tobacco Products Tax on E-Cigarettes

- Page 2, SECTION 1, Line 8 – replace "total cost" with "total price" All other references to "cost" are ok.
- Page 4, SECTION 5 – Lines 9-15 - remove the creation of subsection (1), and replacing "subsection" with "section" on lines 9 through 16

Respectfully,
John Gilchrist
Executive Policy & Budget Analyst
State Budget Office
Wisconsin Department of Administration
608-266-7597



State of Wisconsin
2019 - 2020 LEGISLATURE

LRB-1162/P3
EKL:cdc&ahe

P4

DOA:.....Gilchrist, BB0158 - Imposing tobacco products tax on e-cigarettes

FOR 2019-2021 BUDGET -- NOT READY FOR INTRODUCTION

IN 2/20

1 AN ACT ...; relating to: the budget.

Analysis by the Legislative Reference Bureau

TAXATION

GENERAL TAXATION

1. Excise tax on vapor products

The bill imposes the tobacco products tax on vapor products at the rate of 71 percent of the manufacturer's list price. Under the bill, "vapor product" is defined as any noncombustible product that employs a heating element, power source, electronic circuit, or other electronic, chemical, or mechanical means that can be used to produce vapor from a solution or other substance, regardless of whether the product contains nicotine. A "vapor product" includes an electronic cigarette, electronic cigar, electronic cigarillo, electronic pipe, or similar product or device, as well as any container of a solution or other substance that is intended to be used with these items. Under the bill, any product regulated by the federal Food and Drug Administration as a drug or device is exempt from the tax.

For further information see the *state* fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

1 **SECTION 1.** 139.75 (5b) of the statutes is created to read:

2 139.75 (5b) "Manufacturer's list price" means the total price of tobacco
3 products charged by the manufacturer or other seller to an unrelated distributor.
4 The total price shall include all charges by the manufacturer or other seller that are
5 necessary to complete the sale. The total price may not be reduced by any cost or
6 expense, regardless of whether the cost or expense is separately stated on an invoice,
7 that is incurred by the manufacturer or other seller, including fees, delivery, freight,
8 transportation, packaging, handling, marketing, federal excise taxes, and import
9 fees or duties. The total price may not be reduced by the value or cost of discounts
10 or free promotional or sample products. For purposes of this subsection, a
11 manufacturer or other seller is related to a distributor if the two parties have
12 significant common purposes and substantial common membership or, directly or
13 indirectly, substantial common direction or control.

14 **SECTION 2.** 139.75 (12) of the statutes is amended to read:

15 139.75 (12) "Tobacco products" means cigars; cheroots; stogies; periques;
16 granulated, plug cut, crimp cut, ready-rubbed and other smoking tobacco; vapor
17 products; snuff, including moist snuff; snuff flour; cavendish; plug and twist tobacco;
18 fine cut and other chewing tobaccos; shorts; refuse scraps, clippings, cuttings and
19 sweepings of tobacco and other kinds and forms of tobacco prepared in such manner
20 as to be suitable for chewing or smoking in a pipe or otherwise, or both for chewing
21 and smoking; but "tobacco products" does not include cigarettes, as defined under s.
22 139.30 (1m).

23 **SECTION 3.** 139.75 (14) of the statutes is created to read:

24 139.75 (14) (a) "Vapor product" means any noncombustible product, which may
25 or may not contain nicotine, that employs a heating element, power source, electronic

1 circuit, or other electronic, chemical, or mechanical means, regardless of shape or
2 size, that can be used to produce vapor from a solution or other substance.

3 (b) "Vapor product" includes all of the following:

4 1. An electronic cigarette, electronic cigar, electronic cigarillo, electronic pipe,
5 or similar product or device.

6 2. Any cartridge or other container of a solution or other substance, which may
7 or may not contain nicotine, that is intended to be used with or in an electronic
8 cigarette, electronic cigar, electronic cigarillo, electronic pipe, or similar product or
9 device.

10 (c) "Vapor product" does not include a product regulated as a drug or device
11 under sections 501 to 524A of the federal Food, Drug, and Cosmetic Act, 21 USC 351
12 to 360n-1.

13 **SECTION 4.** 139.76 (1) of the statutes is amended to read:

14 139.76 (1) An excise tax is imposed upon the sale, offering or exposing for sale,
15 possession with intent to sell or removal for consumption or sale or other disposition
16 for any purpose of tobacco products by any person engaged as a distributor of them
17 at the rate, for tobacco products, not including moist snuff, of 71 percent of the
18 manufacturer's established list price to distributors ~~without diminution by volume~~
19 ~~or other discounts on domestic products~~ and, for moist snuff, at the rate of 100
20 percent of the manufacturer's established list price to distributors ~~without~~
21 ~~diminution by volume or other discounts on domestic products~~. The tax imposed
22 under this subsection on cigars shall not exceed an amount equal to 50 cents for each
23 cigar. ~~On products imported from another country, not including moist snuff, the rate~~
24 ~~of tax is 71 percent of the amount obtained by adding the manufacturer's list price~~
25 ~~to the federal tax, duties and transportation costs to the United States. On moist~~

1 snuff imported from another country, the rate of the tax is 100 percent of the amount
2 obtained by adding the manufacturer's list price to the federal tax, duties, and
3 transportation costs to the United States. The tax attaches at the time the tobacco
4 products are received by the distributor in this state. The tax shall be passed on to
5 the ultimate consumer of the tobacco products. All tobacco products received in this
6 state for sale or distribution within this state, except tobacco products actually sold
7 as provided in sub. (2), shall be subject to such tax.

8 **SECTION 5.** 139.78 (1) of the statutes is amended to read:

9 139.78 (1) A tax is imposed upon the use or storage by consumers of tobacco
10 products in this state at the rate, for tobacco products, not including moist snuff, of
11 71 percent of the cost manufacturer's list price of the tobacco products and, for moist
12 snuff, at the rate of 100 percent of the manufacturer's established list price to
13 distributors ~~without diminution by volume or other discounts on domestic products.~~
14 The tax imposed under this subsection on cigars shall not exceed an amount equal
15 to 50 cents for each cigar. The tax does not apply if the tax imposed by s. 139.76 (1)
16 on the tobacco products has been paid or if the tobacco products are exempt from the
17 tobacco products tax under s. 139.76 (2).

18 **SECTION 9137. Nonstatutory provisions; Revenue.**

19 (1) INVENTORY TAX IMPOSED ON VAPOR PRODUCTS. On the effective date of this
20 subsection, an inventory tax is imposed upon vapor products, as defined under s.
21 139.75 (14), that are held in inventory for sale or resale in the possession of
22 distributors or retailers. Any person who is in possession of any vapor products shall
23 pay the tax at the rate of 71 percent of the manufacturer's list price, as defined under
24 s. 139.75 (5b). Any person liable for this tax shall determine the number of vapor
25 products in the person's possession on the effective date of this subsection, and shall

1 file a return, and pay the tax due, no later than the 30th day after the effective date
2 of this subsection.

3 **SECTION 9437. Effective dates; Revenue.**

4 (1) TOBACCO PRODUCTS TAX IMPOSED ON VAPOR PRODUCTS. The treatment of ss.
5 139.75 (5b), (12), and (14), 139.76 (1), 139.78 (1) and SECTION 9137 (1) of this act takes
6 effect on the first day of the 6th month beginning after publication.

7

(END)

3rd

Lunder, Erika

From: Gilchrist, John M - DOA
Sent: Wednesday, February 20, 2019 10:49 AM
To: Lunder, Erika
Subject: E-Cigarettes 19-1162_P3

Good morning Erika,

For e-cigarettes, the effective start date, we want it changed from the 1st day of the 6th month to the 1st day of the 3rd month.

Respectfully,
John Gilchrist
Executive Policy & Budget Analyst
State Budget Office
Wisconsin Department of Administration
608-266-7597



State of Wisconsin
2019 - 2020 LEGISLATURE

LRB-1162/P4
EKL:cdc&ahe

PS

DOA:.....Gilchrist, BB0158 - Imposing tobacco products tax on e-cigarettes

FOR 2019-2021 BUDGET -- NOT READY FOR INTRODUCTION

IN 2/21

INSECT
D-NOTE

1 AN ACT ...; relating to: the budget.

Analysis by the Legislative Reference Bureau

TAXATION

GENERAL TAXATION

1. Excise tax on vapor products

The bill imposes the tobacco products tax on vapor products at the rate of 71 percent of the manufacturer's list price. Under the bill, "vapor product" is defined as any noncombustible product that employs a heating element, power source, electronic circuit, or other electronic, chemical, or mechanical means that can be used to produce vapor from a solution or other substance, regardless of whether the product contains nicotine. A "vapor product" includes an electronic cigarette, electronic cigar, electronic cigarillo, electronic pipe, or similar product or device, as well as any container of a solution or other substance that is intended to be used with these items. Under the bill, any product regulated by the federal Food and Drug Administration as a drug or device is exempt from the tax.

For further information see the *state* fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

1 **SECTION 1.** 139.75 (5b) of the statutes is created to read:

2 139.75 (5b) "Manufacturer's list price" means the total price of tobacco
3 products charged by the manufacturer or other seller to an unrelated distributor.
4 The total price shall include all charges by the manufacturer or other seller that are
5 necessary to complete the sale. The total price may not be reduced by any cost or
6 expense, regardless of whether the cost or expense is separately stated on an invoice,
7 that is incurred by the manufacturer or other seller, including fees, delivery, freight,
8 transportation, packaging, handling, marketing, federal excise taxes, and import
9 fees or duties. The total price may not be reduced by the value or cost of discounts
10 or free promotional or sample products. For purposes of this subsection, a
11 manufacturer or other seller is related to a distributor if the two parties have
12 significant common purposes and substantial common membership or, directly or
13 indirectly, substantial common direction or control.

14 **SECTION 2.** 139.75 (12) of the statutes is amended to read:

15 139.75 (12) "Tobacco products" means cigars; cheroots; stogies; periques;
16 granulated, plug cut, crimp cut, ready-rubbed and other smoking tobacco; vapor
17 products; snuff, including moist snuff; snuff flour; cavendish; plug and twist tobacco;
18 fine cut and other chewing tobaccos; shorts; refuse scraps, clippings, cuttings and
19 sweepings of tobacco and other kinds and forms of tobacco prepared in such manner
20 as to be suitable for chewing or smoking in a pipe or otherwise, or both for chewing
21 and smoking; but "tobacco products" does not include cigarettes, as defined under s.
22 139.30 (1m).

23 **SECTION 3.** 139.75 (14) of the statutes is created to read:

24 139.75 (14) (a) "Vapor product" means any noncombustible product, which may
25 or may not contain nicotine, that employs a heating element, power source, electronic

little cigars

FWS 2-23 →

1 circuit, or other electronic, chemical, or mechanical means, regardless of shape or
2 size, that can be used to produce vapor from a solution or other substance.

3 (b) "Vapor product" includes all of the following:

4 1. An electronic cigarette, electronic cigar, electronic cigarillo, electronic pipe,
5 or similar product or device.

6 2. Any cartridge or other container of a solution or other substance, which may
7 or may not contain nicotine, that is intended to be used with or in an electronic
8 cigarette, electronic cigar, electronic cigarillo, electronic pipe, or similar product or
9 device.

10 (c) "Vapor product" does not include a product regulated as a drug or device
11 under sections 501 to 524A of the federal Food, Drug, and Cosmetic Act, 21 USC 351
12 to 360n-1.

and little cigars

13 SECTION 4. 139.76 (1) of the statutes is amended to read:

14 139.76 (1) An excise tax is imposed upon the sale, offering or exposing for sale,
15 possession with intent to sell or removal for consumption or sale or other disposition
16 for any purpose of tobacco products by any person engaged as a distributor of them
17 at the rate, for tobacco products, not including moist snuff, of 71 percent of the
18 manufacturer's established list price to distributors ~~without diminution by volume~~
19 ~~or other discounts on domestic products~~ and, for moist snuff, at the rate of 100
20 percent of the manufacturer's established list price to distributors ~~without~~
21 ~~diminution by volume or other discounts on domestic products~~. The tax imposed
22 under this subsection on cigars shall not exceed an amount equal to 50 cents for each
23 cigar. ~~On products imported from another country, not including moist snuff, the rate~~
24 ~~of tax is 71 percent of the amount obtained by adding the manufacturer's list price~~
25 ~~to the federal tax, duties and transportation costs to the United States. On moist~~

except little cigars

SECTION 4

1 ~~snuff imported from another country, the rate of the tax is 100 percent of the amount~~
2 ~~obtained by adding the manufacturer's list price to the federal tax, duties, and~~
3 ~~transportation costs to the United States. The tax attaches at the time the tobacco~~
4 ~~products are received by the distributor in this state. The tax shall be passed on to~~
5 ~~the ultimate consumer of the tobacco products. All tobacco products received in this~~
6 ~~state for sale or distribution within this state, except tobacco products actually sold~~
7 ~~as provided in sub. (2), shall be subject to such tax.~~

INS 4-8 →

and little cigars

8 SECTION 5. 139.78 (1) of the statutes is amended to read:

9 139.78 (1) A tax is imposed upon the use or storage by consumers of tobacco
10 products in this state at the rate, for tobacco products, not including moist snuff, of
11 71 percent of the cost manufacturer's list price of the tobacco products and, for moist
12 snuff, at the rate of 100 percent of the manufacturer's established list price to
13 distributors without diminution by volume or other discounts on domestic products.

14 The tax imposed under this subsection on cigars shall not exceed an amount equal
15 to 50 cents for each cigar. The tax does not apply if the tax imposed by s. 139.76 (1)
16 on the tobacco products has been paid or if the tobacco products are exempt from the
17 tobacco products tax under s. 139.76 (2).

except little cigars

INS 4-18 →

18 SECTION 9137. Nonstatutory provisions; Revenue.

19 (1) INVENTORY TAX IMPOSED ON VAPOR PRODUCTS. On the effective date of this
20 subsection, an inventory tax is imposed upon vapor products, as defined under s.
21 139.75 (14), that are held in inventory for sale or resale in the possession of
22 distributors or retailers. Any person who is in possession of any vapor products shall
23 pay the tax at the rate of 71 percent of the manufacturer's list price, as defined under
24 s. 139.75 (5b). Any person liable for this tax shall determine the number of vapor
25 products in the person's possession on the effective date of this subsection, and shall

1 file a return, and pay the tax due, no later than the 30th day after the effective date
2 of this subsection.

3 **SECTION 9437. Effective dates; Revenue.**

AND LITTLE CIGARS

4 (1) TOBACCO PRODUCTS TAX ~~IMPOSED ON~~ VAPOR PRODUCTS. The treatment of ss.
5 139.75(5b), (12), and (14), 139.76 (1), 139.78 (1) and SECTION 9137 (1) of this act takes
6 effect on the first day of the 3rd month beginning after publication.

7 (END)

and (1m)

(1m), (4t),

add a
text: reconciliation

This is reconciled ss. 139.75(1m), (4t), and (12), 139.76(1) and (1m), and
139.78(1) and (1m). This Section has been affected by drafts with
the following LRB numbers: -1161/P2 and -1162/P4.

**DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU**

5
LRB-1162/P4dn
EKL:cdc&ahc

[date]

1 John Gilchrist:

2 This draft reconciles LRB-1161/P2 and LRB-1162/P4. Both of these drafts should
3 continue to appear in the compiled bill.

4
5
6
7

Erika Lunder
Legislative Attorney
(608) 504-5819
erika.lunder@legis.wisconsin.gov

**2019-2020 DRAFTING INSERT
FROM THE
LEGISLATIVE REFERENCE BUREAU**

LRB-1162/P4ins
EKL:cdc&ahe

1 INS 2-23

 ****NOTE: This is reconciled s.139.75(12). This SECTION has been affected by drafts with the following LRB numbers: -1161/P2 and -1162/P4.

2 INS 4-8

 ****NOTE: This is reconciled s. 139.76^{spec}(1). This SECTION has been affected by drafts with the following LRB numbers: -1161/P2 and -1162/P4.

3 INS 4-18

 ****NOTE: This is reconciled s. 139.78(1). This SECTION has been affected by drafts with the following LRB numbers: -1161/P2 and -1162/P4.

**DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU**

LRB-1162/P5dn
EKL:cdc

February 21, 2019

John Gilchrist:

This draft reconciles LRB-1161/P2 and LRB-1162/P4. Both of these drafts should continue to appear in the compiled bill.

Erika Lunder
Legislative Attorney
(608) 504-5819
erika.lunder@legis.wisconsin.gov



State of Wisconsin
2019 - 2020 LEGISLATURE



LRB-1162/P5
EKL:cdc&ahe

DOA:.....Gilchrist, BB0158 - Imposing tobacco products tax on e-cigarettes

FOR 2019-2021 BUDGET -- NOT READY FOR INTRODUCTION

1 **AN ACT ...; relating to:** the budget.

Analysis by the Legislative Reference Bureau

TAXATION

GENERAL TAXATION

1. Excise tax on vapor products

The bill imposes the tobacco products tax on vapor products at the rate of 71 percent of the manufacturer's list price. Under the bill, "vapor product" is defined as any noncombustible product that employs a heating element, power source, electronic circuit, or other electronic, chemical, or mechanical means that can be used to produce vapor from a solution or other substance, regardless of whether the product contains nicotine. A "vapor product" includes an electronic cigarette, electronic cigar, electronic cigarillo, electronic pipe, or similar product or device, as well as any container of a solution or other substance that is intended to be used with these items. Under the bill, any product regulated by the federal Food and Drug Administration as a drug or device is exempt from the tax.

For further information see the *state* fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

1 **SECTION 1.** 139.75 (5b) of the statutes is created to read:

2 139.75 **(5b)** “Manufacturer’s list price” means the total price of tobacco
3 products charged by the manufacturer or other seller to an unrelated distributor.
4 The total price shall include all charges by the manufacturer or other seller that are
5 necessary to complete the sale. The total price may not be reduced by any cost or
6 expense, regardless of whether the cost or expense is separately stated on an invoice,
7 that is incurred by the manufacturer or other seller, including fees, delivery, freight,
8 transportation, packaging, handling, marketing, federal excise taxes, and import
9 fees or duties. The total price may not be reduced by the value or cost of discounts
10 or free promotional or sample products. For purposes of this subsection, a
11 manufacturer or other seller is related to a distributor if the two parties have
12 significant common purposes and substantial common membership or, directly or
13 indirectly, substantial common direction or control.

14 **SECTION 2.** 139.75 (12) of the statutes is amended to read:

15 139.75 **(12)** “Tobacco products” means cigars; little cigars; cheroots; stogies;
16 periques; granulated, plug cut, crimp cut, ready-rubbed and other smoking tobacco;
17 vapor products; snuff, including moist snuff; snuff flour; cavendish; plug and twist
18 tobacco; fine cut and other chewing tobaccos; shorts; refuse scraps, clippings,
19 cuttings and sweepings of tobacco and other kinds and forms of tobacco prepared in
20 such manner as to be suitable for chewing or smoking in a pipe or otherwise, or both
21 for chewing and smoking; but “tobacco products” does not include cigarettes, as
22 defined under s. 139.30 (1m).

****NOTE: This is reconciled s.139.75(12). This SECTION has been affected by drafts
with the following LRB numbers: -1161/P2 and -1162/P4.

23 **SECTION 3.** 139.75 (14) of the statutes is created to read:

1 139.75 (14) (a) "Vapor product" means any noncombustible product, which may
2 or may not contain nicotine, that employs a heating element, power source, electronic
3 circuit, or other electronic, chemical, or mechanical means, regardless of shape or
4 size, that can be used to produce vapor from a solution or other substance.

5 (b) "Vapor product" includes all of the following:

6 1. An electronic cigarette, electronic cigar, electronic cigarillo, electronic pipe,
7 or similar product or device.

8 2. Any cartridge or other container of a solution or other substance, which may
9 or may not contain nicotine, that is intended to be used with or in an electronic
10 cigarette, electronic cigar, electronic cigarillo, electronic pipe, or similar product or
11 device.

12 (c) "Vapor product" does not include a product regulated as a drug or device
13 under sections 501 to 524A of the federal Food, Drug, and Cosmetic Act, 21 USC 351
14 to 360n-1.

15 **SECTION 4.** 139.76 (1) of the statutes is amended to read:

16 139.76 (1) An excise tax is imposed upon the sale, offering or exposing for sale,
17 possession with intent to sell or removal for consumption or sale or other disposition
18 for any purpose of tobacco products by any person engaged as a distributor of them
19 at the rate, for tobacco products, not including moist snuff and little cigars, of 71
20 percent of the manufacturer's established list price to distributors without
21 ~~diminution by volume or other discounts on domestic products~~ and, for moist snuff,
22 at the rate of 100 percent of the manufacturer's established list price to distributors
23 ~~without diminution by volume or other discounts on domestic products~~. The tax
24 imposed under this subsection on cigars, except little cigars, shall not exceed an
25 amount equal to 50 cents for each cigar. ~~On products imported from another country,~~

1 ~~not including moist snuff, the rate of tax is 71 percent of the amount obtained by~~
2 ~~adding the manufacturer's list price to the federal tax, duties and transportation~~
3 ~~costs to the United States. On moist snuff imported from another country, the rate~~
4 ~~of the tax is 100 percent of the amount obtained by adding the manufacturer's list~~
5 ~~price to the federal tax, duties, and transportation costs to the United States. The~~
6 ~~tax attaches at the time the tobacco products are received by the distributor in this~~
7 ~~state. The tax shall be passed on to the ultimate consumer of the tobacco products.~~
8 All tobacco products received in this state for sale or distribution within this state,
9 except tobacco products actually sold as provided in sub. (2), shall be subject to such
10 tax.

****NOTE: This is reconciled s. 139.76(1). This SECTION has been affected by drafts
with the following LRB numbers: -1161/P2 and -1162/P4.

11 SECTION 5. 139.78 (1) of the statutes is amended to read:

12 139.78 (1) A tax is imposed upon the use or storage by consumers of tobacco
13 products in this state at the rate, for tobacco products, not including moist snuff and
14 little cigars, of 71 percent of the ~~cost~~ manufacturer's list price of the tobacco products
15 and, for moist snuff, at the rate of 100 percent of the manufacturer's established list
16 price to distributors ~~without diminution by volume or other discounts on domestic~~
17 ~~products~~. The tax imposed under this subsection on cigars, except little cigars, shall
18 not exceed an amount equal to 50 cents for each cigar. The tax does not apply if the
19 tax imposed by s. 139.76 (1) on the tobacco products has been paid or if the tobacco
20 products are exempt from the tobacco products tax under s. 139.76 (2).

****NOTE: This is reconciled s. 139.78(1). This SECTION has been affected by drafts
with the following LRB numbers: -1161/P2 and -1162/P4.

21 SECTION 9137. Nonstatutory provisions; Revenue.

1 (1) INVENTORY TAX IMPOSED ON VAPOR PRODUCTS. On the effective date of this
2 subsection, an inventory tax is imposed upon vapor products, as defined under s.
3 139.75 (14), that are held in inventory for sale or resale in the possession of
4 distributors or retailers. Any person who is in possession of any vapor products shall
5 pay the tax at the rate of 71 percent of the manufacturer's list price, as defined under
6 s. 139.75 (5b). Any person liable for this tax shall determine the number of vapor
7 products in the person's possession on the effective date of this subsection, and shall
8 file a return, and pay the tax due, no later than the 30th day after the effective date
9 of this subsection.

10 **SECTION 9437. Effective dates; Revenue.**

11 (1) TOBACCO PRODUCTS TAX; VAPOR PRODUCTS AND LITTLE CIGARS. The treatment
12 of ss. 139.75 (1m), (4t), (5b), (12), and (14), 139.76 (1) and (1m), 139.78 (1) and (1m)
13 and SECTION 9137 (1) of this act takes effect on the first day of the 3rd month
14 beginning after publication.

 ****NOTE: This is reconciled ss. 139.75 (1m), (4t), and (12), 139.76 (1) and (1m), and
139.78 (1) and (1m). This SECTION has been affected by drafts with the following LRB
numbers: -1161/P2 and -1162/P4.

15 (END)