



General Assembly

January Session, 2019

**Proposed Bill No. 5101**

LCO No. 811



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Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:  
REP. BOLINSKY, 106th Dist.

**AN ACT CONCERNING THE TAXATION OF ELECTRONIC NICOTINE DELIVERY SYSTEMS AND RELATED PRODUCTS.**

Be it enacted by the Senate and House of Representatives in General Assembly convened:

- 1 That title 12 of the general statutes be amended to impose a tax on
- 2 electronic nicotine delivery systems, liquid nicotine containers and
- 3 vapor products, as such items are defined in section 19a-342a of the
- 4 general statutes, in a manner similar to tobacco products.

**Statement of Purpose:**

To impose a tax on electronic nicotine delivery systems, liquid nicotine containers and vapor products in a manner similar to tobacco products.