PUBLIC HEALTH LAW CENTER
at Mitchell Hamline School of Law

U.S. E-Cigarette Regulation: A 50-State Review

The following chart is a snapshot of the U.S. landscape of e-cigarette regulation as of June 15, 2025. The information below was based on a survey of current state statutes pertaining to e-cigarette regulations in the 50 states, Washington, D.C., and the U.S. territories of American Samoa, Guam, Northern Mariana Islands, Puerto Rico, and the U.S. Virgin Islands in the following areas: definition of "tobacco product," taxation, product packaging, youth access/other retail restrictions, retail license/permit requirement, and smoke-free air legislation.[1] This review does not include information on e-cigarette registry legislation that emerged in several states, which the Center has addressed elsewhere, such as its policy map, commentary, and webinar on the subject. Whenever possible, hyperlinks to free online resources containing the cited authority are included. Please note, however, that some links go to legislative websites or portals because the laws have not yet been codified or are not otherwise available. In some instances, public domain websites have not yet been updated to include the most recently passed laws. The N/A designation refers to the lack of *state laws or regulations* related to e-cigarettes as of June 15, 2025; however, many *local laws* in these states (and throughout the U.S.) address e-cigarettes.

[1] N.B. Statutes/regulations available via Westlaw legal database as of the snapshot date are included in the table, as are any regulations not found in the database but about which we have been made aware. Unenforceable advertising restrictions are not captured in the snapshot, nor are requirements governing use in specific places of employment where such locations are also covered by a broader restriction on use in workplaces (*e.g.*, individual schools, health facilities, or courts may not be mentioned if, subsequently, a broader use restriction in all places of employment covers all schools, health facilities or courts). Likewise, regulations governing the following are NOT included in the chart, as they simply support the sales/other restrictions within the statutory scheme: requirements that retailers/vending machines display signs indicating minimum access age; internet sales restrictions that mirror captured sales restrictions; requirements that retailers verify the age of anyone who appears under a certain age; permission for retailers to refuse a sale if purchaser cannot prove age; penalties assessed for violations; permission for minors participating in enforcement activities to possess product and regulations that simply carry out a statutory requirement or restriction.

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State	Included in at Least 1 State Law Definition of "Tobacco Product."[2]	Definition[3]	Excise or Special Tax (non-sales tax)	Product Packaging	Youth Access/Other Retail Restrictions	Retail License/ Permit Required	Smoke-Free Restrictions
Alabama	No.	Youth Access *Electronic nicotine delivery system* means "[a]ny electronic device that uses a battery and heating element in combination with an e-liquid or tobacco to produce a vapor that delivers nicotine to the individual inhaling from the device to simulate smoking, and includes, but is not limited to, products that may be offered to, purchased by, or marketed to consumers as an electronic cigarette, electronic cigar, electronic cigarillo, electronic	N/A	Liquid nicotine containers must be sold in child-resistant packaging. ALA. CODE § 28-11-18(a) (2025)	Sale of electronic nicotine delivery systems to persons under age 21 prohibited. ALA. CODE § 13A-12-3 (2025) Purchase, use, possession, or transport of electronic nicotine delivery systems by persons under age 21 prohibited. ALA. CODE § 28-11-13(a) (2025) Minor employees may handle electronic nicotine delivery systems when an employee over the age of 21 is present. ALA. CODE § 28-11-13(a) (2025) A county may not issue a specialty retail license for sales of electronic nicotine delivery systems if the retail	Yes. ALA. CODE § 28-11-7 (2025)	Licensed emergency medical providers cannot use e-cigarettes "while operating or riding in an ambulance or while providing patient care." ALA. ADMIN CODE r. 420-2-1-.29(2)(z) (2025) Use of electronic cigarettes prohibited at licensed day care facility premises and vehicles used to transport children. ALA. ADMIN. CODE r. 660-5-

[2] Application of definition within tobacco control scheme varies; see specific regulatory category for details of treatment of electronic nicotine delivery systems within state tobacco control scheme.

[3] Text excepting references to medical/cessation devices approved/regulated by FDA, which is commonly found in youth access or tax definitions of tobacco products or e-cigarettes, excluded for space considerations.

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		pipe, electronic hookah, vape pen, vape tool, vaping device, or any variation of these terms [and] includes any e-liquid intended to be vaporized in any device included in this subdivision." ALA. CODE § 28-11-2(6) (2025) *E-liquid* means "[a] liquid that contains nicotine and may include flavorings or other ingredients that are intended for use in an electronic nicotine delivery system." ALA. CODE § 28-11-2(8) (2025) *Liquid nicotine container* means "[a] bottle or other container of a liquid product that is intended to be vaporized and inhaled using an			business is located within 1,000 feet of a school, child-care facility, church, public library, playground or park, or other youth-centered facility or space after January 1, 2020 (unless retailer is a specialty shop that has been in business at that location for 18 consecutive months). ALA. CODE § 28-11-19 (2025) Self-service displays of electronic nicotine delivery systems restricted to tobacco specialty stores or vending machine sales in areas inaccessible to persons under age 21 years or that are under the direct control of an employee. ALA. CODE §§ 28-11-6.1, -6.2 (2025) Delivery sales of electronic nicotine delivery systems may only be made after obtaining a permit for delivery sales, verifying the age and address of the		26.03(4)(k)(10), 660-5-27.04(2)(a)(11) (2025) Vaping prohibited in an enclosed motor vehicle when a child 14 years or younger is present. ALA. CODE § 32-5A-331 (2025)

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		electronic nicotine delivery system [except those pre-filled, sealed, and not intended to be opened by consumer]." ALA. CODE § 28-11-2(11) (2025) Sales Tax *Vapor products* means "[a]ny non-lighted, noncombustible product that employs a mechanical heating element, battery, or electronic circuit regardless of shape or size and that can be used to produce vapor from nicotine in a solution. The term includes any vapor cartridge or other container of nicotine in a solution or other form that is intended to be used with or in an electronic cigarette, electronic cigar,			purchaser through a third-party verification service, and taking payment through a credit or debit card in purchaser's name. ALA. CODE § 13A-12-3.8(a)–(d) (2025) Advertising electronic nicotine delivery systems on a billboard as available in flavors other than tobacco, mint, or menthol, or within 1,000 feet of any school or public playground prohibited. ALA. CODE § 28-11-16(a) (2025) Specialty retailers or manufacturers of electronic nicotine delivery systems may not use the brand name of such product to sponsor scholarships, events for which individuals aged 21 years or older make up less than 85 percent of performing participants, nor advertise in print or digital publications for which		

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		electronic cigarillo, electronic pipe, or similar product or device." ALA. CODE § 40-23-1(a)(16) (2025) *Consumable vapor product* means "[a]ny nicotine liquid solution or other material containing nicotine that is depleted when used as a vapor product." ALA. CODE § 40-23-1 (a)(15) (2025)			individuals aged 21 years or older make up less than 85 percent of the readership. ALA. CODE § 28-11-16(b) (2025) Electronic nicotine delivery systems may not be advertised or marketed using terms like "candy" or other sweet or dessert-like descriptors, or any other imagery that is known to appeal to minors. ALA. CODE § 28-11-16(d) (2025)		
Alaska	No.	Youth Access *Electronic smoking product* means "(i) any product containing or delivering nicotine or any other substance intended for human consumption that can be used by a person through inhalation of vapor or aerosol from the product, of any size or shape, whether the product is	N/A	N/A	Sale/distribution of an electronic smoking product to person under age 19 prohibited (unless FDA approved for tobacco cessation or other medical purpose and is provided by qualified persons). ALASKA STAT. § 11.76.109 (2025) Self-service displays of electronic smoking products prohibited except in specialty tobacco shops restricting entry to persons 19 and older.	Yes. ALASKA STAT. § 43.70.075(a) (2025)	Use of e-cigarettes included in definition of "smoking" and prohibited in same places smoking is prohibited, including enclosed public areas such as office buildings, hotels, bars, common areas of

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		manufactured, distributed, marketed, or sold as an e-cigarette, e-cigar, e-pipe, e-hookah, vape pen, or any other product name or descriptor; or (ii) a component, solution, alternative tobacco product, e-liquid, e-juice, vapor product, flavoring, or other related product of an electronic cigarette, electronic cigar, electronic cigarillo, electronic pipe, or other similar device of any size or shape used for, or to assist with, aerosolizing and inhaling chemical substances that may cause an adverse effect on human health." ALASKA STAT. § 11.81.900(b)(23) (2025)			ALASKA STAT. § 11.76.106 (2025) Possession of an electronic smoking product, or a product containing nicotine, by person under 19 prohibited. ALASKA STAT. § 11.76.105 (2025) Persons under age 19 prohibited from selling electronic smoking products. ALASKA STAT. § 11.76.109(a)(4) (2025) Vending machines for electronic smoking products must be located in a bar, club, or package store away from entrance and under continuous supervision. ALASKA STAT. § 11.76.109(d) (2025)		apartment buildings, places of employment, public transportation, sports venues, child care facilities, and outdoors within 10 feet of playground equipment, and within 20 feet of windows and vents of buildings in which smoking prohibited (with some exceptions). ALASKA STAT. §§ 18.35.399(12) (definition of "smoking"), 18.35.301 (2025) Use of e-cigarettes prohibited in foster homes and

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		Use Restrictions *E-cigarette* means "any product containing or delivering nicotine or any other substance intended for human consumption that can be used by a person through inhalation of vapor or aerosol from the product, of any size or shape, whether the product is manufactured, distributed, marketed, or sold as an e-cigarette, e-cigar, e-pipe, e-hookah, vape pen, or any other product name or descriptor [including FDA approved products when] use of those products simulate smoking or expose others to vapor or aerosol." ALASKA STAT. § 18.35.399(4) (2025)					vehicles used to transport children. ALASKA ADMIN. CODE tit. 7, § 67.340 (2025)

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Arizona	No.	*Vapor product* means "a noncombustible tobacco-derived product containing nicotine that employs a mechanical heating element, battery or circuit, regardless of shape or size, that can be used to heat a liquid nicotine solution contained in cartridges." ARIZ. REV. STAT. § 13-3622(E)(3) (2025)	N/A	N/A	Sale of vapor product to persons under age 18 prohibited. ARIZ. REV. STAT. § 13-3622(A) (2025) Purchase/possession of vapor product by person under age 18 prohibited. ARIZ. REV. STAT. § 13-3622(B) (2025)	No.	Use of e-cigarettes is prohibited in foster homes and in vehicles when foster child is present. ARIZ. ADMIN. CODE § 21-6-315 (2025) Vaping not authorized in state vehicles. ARIZ. ADMIN. CODE § 17-1-403(K)(2)(d) (2025)
Arkansas	No.	Sales restrictions *Vapor product* means "an electronic oral device of any size or shape that contains a vapor of nicotine, e-liquid, or any other substance that when used or inhaled simulates smoking, regardless of whether a	N/A	E-liquid containers must be sold in child-resistant packaging (except pre-filled and sealed cartridges). ARK. CODE ANN. § 26-57-254(c) (2025)	Sale/distribution of vapor products, e-liquids or any component thereof prohibited to persons under age 21, unless the person is active-duty military or has attained the age of 19 years as of December 31, 2019. ARK. CODE ANN. § 5-27-227(a)(1) (2025)	Yes. Separate permits required for wholesalers, wholesaler salespersons, retailers, and vending machine sales.	Use of vapor products or e-liquids on grounds of any school or at off-campus school-sponsored events, in or on the grounds of any childcare facility, school vehicles, or healthcare

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		visible vapor is produced, including without limitation a device that: (A) [i]s composed of a heating element, battery, electronic circuit, chemical process, mechanical device, or a combination [thereof]; (B) [w]orks in combination with a cartridge, other container or liquid delivery device containing nicotine, e-liquid, or any other substance and manufactured for use with vapor products; (C) [i]s manufactured distributed, marketed, or sold as any type or derivation of a vapor product, e-cigarette, e-cigar, e-pipe, or any other product name or descriptor…" ARK. CODE ANN. § 26-57-203(34) (2025)			Distribution of free samples of vapor products, e-liquids or components, or coupons for free samples thereof near youth-centered places or to persons under age 21, is prohibited, unless the person is active-duty military or has attained the age of 19 years as of December 31, 2019. ARK. CODE ANN. § 5-27-227(f) (2025) Possession, use, and purchase of vapor products, e-liquids or components thereof by persons under age 21 prohibited, unless the person is active-duty military or has attained the age of 19 years as of December 31, 2019. ARK. CODE ANN. § 5-27-227(b)(1) (2025) Self-service displays or vending machine sales of vapor products or e-liquids restricted to specialty tobacco and vape shops and locations inaccessible to persons under	ARK. CODE ANN. §§ 26-57-214, 26-57-215(b) (2025)	facility prohibited. ARK. CODE ANN. §§ 26-57-254(b), 6-21-609(b) (2025) Use of e-cigarettes "prohibited on each campus of state-supported institutions of higher education." ARK. CODE ANN. § 6-60-804(A) (2025) Use of e-cigarettes in or within 25 feet of state park buildings or enclosed structures prohibited. 233-01-5 ARK. CODE R. § 1191 (2025) Visitors to community

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		E-liquid and *e-liquid product* mean "a liquid product, which may or may not contain nicotine, that is inhaled when using a vapor product, and that may or may not include without limitation propylene glycol, vegetable glycerin, nicotine from any source, and flavorings." ARK. CODE ANN. § 26-57-203(12) (2025) *E-liquid container* means "a bottle or other container of e-liquid that is sold or provided for mixing at retail and is marketed or intended for use in a vapor product [except those] prefilled and sealed by the manufacturer and . . . not intended to be opened by the			age 21 unless vending machine is under employee supervision. ARK. CODE ANN. § 5-27-227(g), (h) (2025)		correctional facilities are prohibited from bringing vapor products. 159-00-002 ARK. CODE R. § 7.24(V)(2)(8) (2025) Use of e-cigarettes and vaping prohibited in foster home in presence of foster child. 016-15-010 ARK. CODE R. § 6 (2025)

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		consumer." ARK. CODE ANN. § 26-57-254(d) (2025) Smoke-free schools and campuses *E-cigarette* means "an electronic oral device that provides a vapor of nicotine or another substance that, when used or inhaled, simulates smoking, including without limitation a device that: (1) [i]s composed of a heating element, battery, or electronic circuit, or a combination [thereof]; (2) [w]orks in combination with a liquid nicotine delivery device composed either in whole or in part of pure nicotine and propylene glycol and manufactured for use with e-cigarettes; and					

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		(3) [i]s manufactured, distributed, marketed or sold as an e-cigarette, e-cigar, e-pipe, or under any other name or descriptor." ARK. CODE ANN. §§ 6-21-609(a), 6-60-803(2) (2025)					
California	Yes. CAL. BUS. & PROF. CODE § 22950.5(d)(1)(B) (2025); CAL. REV. & TAX. CODE § 30121(b) (2025); CAL. HEALTH & SAFETY CODE § 104495 (a)(8)(A) (2025)	Youth Access and Use Restrictions *Tobacco product* means "[a] product containing, made, or derived from tobacco or nicotine that is intended for human consumption [including an] electronic device that delivers nicotine or other vaporized liquids to the person inhaling from the device, including, but not limited to, an electronic cigarette, cigar, pipe, or hookah." CAL. BUS. & PROF. CODE § 22950.5(d)(1) (2025);	Electronic cigarettes taxed at first distribution from the wholesaler as "Other Tobacco Products" at rate of 56.32% of wholesale cost. CAL. REV. & TAX. CODE § 30130.51(b) (2025); CAL. DEP'T TAX & FEE ADMIN., Tax Rates - Special Taxes and Fees Electronic cigarettes taxed at 12.5% of retail	Electronic cigarette cartridges and solutions for filling electronic cigarettes must be sold in child-resistant packaging. CAL. HEALTH & SAFETY CODE § 119406(a) (2025)	Sale/distribution of electronic cigarettes to persons under age 21 prohibited (active duty military personnel must be at least 18). CAL. BUS. & PROF. CODE §§ 22958(a), 22963(a) (2024); CAL. PENAL CODE § 308(a)(1)(A) (2025) Self-service displays of electronic cigarettes prohibited. CAL. BUS. & PROF. CODE § 22962(b)(1)(A) (2025) Vending machine sales of electronic cigarettes must be located inside a bar at least 15 feet from entrance. CAL.	Yes. CAL. BUS. & PROF. CODE §§ 22972 (retailers), 22975 (2025) (wholesalers and distributors)	Use of electronic cigarettes prohibited wherever smoking is prohibited (with some exceptions) (CAL. BUS. & PROF. CODE § 22950.5(c) (2025)) (definition of smoking) including, but not limited to, enclosed places of employment (CAL. LAB. CODE § 6404.5 (2025)); family day care facilities (CAL.

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		CAL. HEALTH & SAFETY CODE § 104495(a)(8)(A) (2025) *Tobacco product flavor enhancer* means "a product designed, manufactured, produced, marketed, or sold to produce a characterizing flavor when added to a tobacco product." CAL. HEALTH & SAFETY CODE § 104559.5(a)(15) (2025) Tax *Electronic cigarettes* means "any device or delivery system sold in combination with nicotine which can be used to deliver to a person nicotine in aerosolized or vaporized form, including, but not limited to, an e-	price. CAL. REV. & TAX. CODE § 31002(a)(1)(A) (2025)		BUS. & PROF. CODE § 22960(b)(1) (2025) "The possession or use of [electronic cigarettes] by wards and inmates in all institutions and camps under the jurisdiction of the Department of the Youth Authority is prohibited." CAL. WELF. & INST. CODE § 1712.5(a) (2025) Sale of flavored electronic cigarettes and flavor enhancers prohibited (exception for certain hookah businesses). CAL. HEALTH & SAFETY CODE § 104559.5(b), (c) (2025) Delivery sales, distribution, or nonsale distribution of electronic cigarettes (including deliveries to fulfill orders placed by mail, phone, online) through the U.S. Postal Service or any other public or private postal service prohibited unless the		HEALTH & SAFETY CODE § 1596.795 (2025)); foster and group homes (CAL. HEALTH & SAFETY CODE § 1530.7 (2025)); within 25 feet of playgrounds or 250 feet of a youth sports events (CAL. HEALTH & SAFETY CODE § 104495(b), (d) (2025)); in public buildings or "within 20 feet of a main exit, entrance, or operable window of a public building, or in a [state-owned] passenger vehicle" (CAL. GOV'T CODE § 7597(a) (2025)); health facilities

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		cigarette, e-cigar, e-pipe, vape pen, or e-hookah[, and including] any component, part, or accessory of such a device that is used during the operation of the device when sold in combination with any liquid or substance containing nicotine[, and also including] any liquid or substance containing nicotine, whether sold separately or sold in combination with any device that could be used to deliver to a person nicotine in aerosolized or vaporized form." CAL. REV. & TAX. CODE § 30121(C) (2025) *Electronic cigarette* means "[a] device or delivery system sold in combination with any liquid substance containing nicotine that			age of the product purchaser is verified as 21 years or older at both time of purchase and delivery. Additionally, the container must be conspicuously labeled with "CONTAINS TOBACCO PRODUCTS: SIGNATURE OF PERSON 21 YEARS OF AGE OR OLDER REQUIRED FOR DELIVERY." CAL. BUS. & PROF. CODE § 22963(a), (b) (2025)		(CAL. HEALTH & SAFETY CODE § 1286 (2025)); in cars with minors (CAL. HEALTH & SAFETY CODE § 118948 (2025)); on public transportation (CAL. HEALTH & SAFETY CODE § 118925 (2025)); on passenger carriers (buses, trains, planes) (CAL. PUB. UTIL. CODE § 561(A) (2025)); on grounds of facilities under Dep't of Youth Authority jurisdiction, with the exception of residential staff housing where inmates or wards are not present (CAL. WELF. & INST. CODE §

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		can be used to deliver to a person nicotine in aerosolized or vaporized form, including, but not limited to, an e-cigarette, e-cigar, e-pipe, vape pen, or e-hookah[, or a] component, part, or accessory of a device described [above] that is used during the operation of the device if sold in combination with a liquid substance containing nicotine[, or a] liquid or substance containing nicotine, whether sold separately or sold in combination with any device, that could be used to deliver to a person nicotine in aerosolized or vaporized form." CAL. REV. & TAX. § 31001(C) (2025)					1712.5(b) (2025)); in nonprofit charitable temporary food facilities (CAL. HEALTH & SAFETY CODE § 114332.3(f) (2025)); in outpatient health facilities (CAL. HEALTH & SAFETY CODE § 1234 (2025)); within 25 feet of the "commerce area" of certified farmers' markets (CAL. HEALTH & SAFETY CODE § 114371(f) (2024)); and on a state beach or unit of the state park system (CAL. PUB. RES. CODE §

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		Tobacco products means "a product containing, made, or derived from tobacco or nicotine that is intended for human consumption, whether smoked, heated, chewed, absorbed, dissolved, inhaled, snorted, sniffed, or ingested by any other means, including . . . cigars, little cigars, chewing tobacco, pipe tobacco, or snuff, [but not] cigarettes. Tobacco products shall also include electronic cigarettes." CAL. REV. & TAX. CODE § 30121(B) (2025)					5008.10(b) (2025)). Schools may not allow students to use tobacco products, including electronic cigarettes, on campus or while attending school-sponsored activities. CAL. EDUC. CODE § 48901(a) (2025) School districts, charter schools, and county offices of education must adopt and enforce policy prohibiting use of electronic cigarettes. CAL. HEALTH & SAFETY CODE § 104420(n)(2) (2025)

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							Use of nicotine delivery devices prohibited in county offices of education, charter schools, school/district buildings, school/district property, and school/district vehicles. CAL. HEALTH & SAFETY CODE § 104559(a) (2025) Landlord of a residential dwelling unit may prohibit smoking of tobacco products, including electronic cigarettes, on the property or any portion of the building. CAL.

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							CIV. CODE § 1947.5 (2025)
Colorado	Yes. COLO. REV. STAT. § 18-13-121(5)(a) (2025)	*Cigarette, tobacco product, or nicotine product* means "(I) [a] product that contains nicotine or tobacco or is derived from tobacco and is intended to be ingested or inhaled by or applied to the skin of an individual; or (II) [a]ny device that can be used to deliver tobacco or nicotine to the person inhaling from the device, including an electronic cigarette, cigar, cigarillo, or pipe." COLO. REV. STAT. § 18-13-121(5)(a) (2025) *Electronic smoking device* or *ESD* means "any product . . . that contains or delivers nicotine or any other	Gradually increasing tax imposed on nicotine products beginning on January 1st of the calendar year: 30% of manufacturer's list price in 2021; 35% of manufacturer's list price in 2022; 50% of manufacturer's list price in 2023; 56% of manufacturer's list price in 2024 through June 2027; and 62% of manufacturer's list price after June 2027. COLO. REV.	N/A	Sale and distribution of nicotine products to persons under age 21 prohibited. COLO. REV. STAT. §§ 18-13-121(1)(a), 25-14-301(2)(a), 44-7-103(1) (2025) Vending machine sales of nicotine products limited to age-restricted areas of licensed gaming establishments. COLO. REV. STAT. § 44-7-103(2) (2025) Retailers may not allow employees under the age of 18 to participate in the sale of nicotine products. COLO. REV. STAT. § 44-7-103(4.5) (2025) Unless authorized by local license, no new license will be issued to a nicotine product retailer located within 500 feet of a school.	Yes. COLO. REV. STAT. §§ 44-7-104.5(1)(a)(I) (retailer), 39-28.6-105 (2025) (distributor)	Use of electronic smoking devices restricted similar to smoking (COLO. REV. STAT. § 25-14-203(16) (2025)) (definition of "smoking"), and prohibited in indoor areas, including places of employment, common areas of retirement and public housing, day care facilities, health care facilities, hotel and motel rooms. COLO. REV. STAT. § 25-14-204(1) (2025) Use of tobacco products

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		substance intended for human consumption and that can be used by a person to enable the inhalation of vapor or aerosol from the product [including] an e-cigarette, e-cigar, e-pipe, e-hookah, or vape pen or [any other similar device with a different product name]." COLO. REV. STAT. § 25-14-203(4.5) (2025) Tax *Nicotine product* means "a product that contains nicotine derived from tobacco or created synthetically that is intended for human consumption, whether by vaporizing, chewing, smoking, absorbing, dissolving, inhaling, snorting, sniffing, aerosolizing, or by any other means,	STAT. § 39-28.6-103(1) (2025)		COLO. REV. STAT. § 44-7-104.7(1) (2025) A retailer may not advertise an electronic smoking device product in a manner that is visible from outside the retail location. COLO. REV. STAT. § 44-7-104.7(2) (2025) Delivery sales of nicotine products may only be made after verifying the person receiving the delivery is 21 years of age or older through valid government-issued photographic identification. COLO. REV. STAT. § 44-7-104.7(3)(b)(I)(C) (2025) Sale of an electronic smoking device to a person under 21 constitutes an unfair or deceptive trade practice. COLO. REV. STAT. § 6-1-105(1)(ccc) (2025)		prohibited on school property and vehicles, including those of day care, early learning and K-12 schools. COLO. REV. STAT. § 25-14-103.5 (2025) Smoking/vaping by driver's license applicants and testers prohibited during drive test. 1 COLO. CODE REGS. § 204-30:8-401(p) (2025) Assisted living residences' house rules must address use of electronic cigarettes and vaporizers. 6 COLO. CODE

State	Included in at Least 1 State Law Definition of "Tobacco Product."[2]	Definition[3]	Excise or Special Tax (non-sales tax)	Product Packaging	Youth Access/Other Retail Restrictions	Retail License/ Permit Required	Smoke-Free Restrictions
		and that is not [a] cigarette; [t]obacco products …" COLO. REV. STAT. § 39-28.6-102(7) (2025)					REGS. § 1011-1:7-13.4(A) (2025) Use of electronic nicotine delivery systems prohibited in foster care homes while child is in placement. 12 COLO. CODE REGS. § 2509-8:7.708.21(I)(1) (2025)
Connecticut	No.	Youth Access *Electronic nicotine delivery system* means "an electronic device used in the delivery of nicotine or other substances to a person inhaling from the device, and includes, but is not limited to, an electronic cigarette, electronic cigar, electronic cigarillo, electronic pipe or	Electronic cigarette products prefilled and sealed by manufacturer and not intended to be refillable are taxed at $0.40/ml of electronic cigarette liquid; other electronic cigarette products taxed at 10% of wholesale price.	"A person with an electronic nicotine delivery system certificate of dealer registration, when selling and shipping an electronic nicotine delivery system or a vapor product directly to a consumer	Sale/delivery of electronic nicotine delivery system or vapor product to persons under age 21 prohibited. CONN. GEN. STAT. § 53-344b(b) (2025) Self-service displays prohibited for electronic nicotine delivery systems or vapor products except in adult-only facilities. CONN. GEN. STAT. § 21a-416 (2025)	Yes (registration), retailers and manufacturers must be registered. CONN. GEN. STAT. §§ 21a-415(b) (retailer), 21a-415a(a) (manufacturer) (2025)	Use of electronic nicotine delivery system or vapor product prohibited in any state building, platforms and shelters of public transit stations, health care institution, retail food store, restaurant, liquor store, bar (except smoking sections

State	Included in at Least 1 State Law Definition of "Tobacco Product."[2]	Definition[3]	Excise or Special Tax (non-sales tax)	Product Packaging	Youth Access/Other Retail Restrictions	Retail License/ Permit Required	Smoke-Free Restrictions
		electronic hookah and any related device and any cartridge or other component of such device, including, but not limited to, electronic cigarette liquid." CONN. GEN. STAT. § 21a-415(6) (2025) *Vapor product* means "any product that employs a heating element, power source, electronic circuit or other electronic, chemical or mechanical means, regardless of shape or size, to produce a vapor that may include nicotine and is inhaled by the user of such product." CONN. GEN. STAT. § 21a-415(a)(7) (2025) *Electronic cigarette liquid* means "a liquid, that when used in an	CONN. GEN. STAT. § 12-330ee(b)(1) (2025)	in the state, shall: (1) Ensure that the shipping labels on all containers of an electronic nicotine delivery system or vapor product shipped directly to a consumer in the state conspicuously states the following: "CONTAINS AN ELECTRONIC NICOTINE DELIVERY SYSTEM OR VAPOR PRODUCT- SIGNATURE OF A PERSON AGE 21 OR OLDER REQUIRED	Delivery sales must be made only to age-verified consumers and include a shipping label on all containers that states: "CONTAINS AN ELECTRONIC NICOTINE DELIVERY SYSTEM OR VAPOR PRODUCT— SIGNATURE OF A PERSON AGE 21 OR OLDER REQUIRED FOR DELIVERY." CONN. GEN. STAT. § 21a-418(b) (2025) Electronic nicotine delivery system dealer registration cannot be issued or renewed unless dealer has completed online prevention education course administered by the Department of Mental Health and Addiction Services. CONN. GEN. STAT. § 21a-415(c) (2025)		of outdoor seating areas), school buildings and grounds, child care facilities and grounds thereof, elevators, college dormitories, race tracks, and in hotel/motel rooms. CONN. GEN. STAT. § 19a-342a(b) (2025)

State	Included in at Least 1 State Law Definition of "Tobacco Product."[2]	Definition[3]	Excise or Special Tax (non-sales tax)	Product Packaging	Youth Access/Other Retail Restrictions	Retail License/ Permit Required	Smoke-Free Restrictions
		electronic nicotine delivery system or vapor product, produces a vapor that may or may not include nicotine and is inhaled by the user of such electronic nicotine delivery system or vapor product." CONN. GEN. STAT. § 21a-415(a)(5) (2025) Use Restrictions *Electronic nicotine delivery system* means "an electronic device used in the delivery of nicotine to a person inhaling from the device, and includes, but is not limited to, an electronic cigarette, electronic cigar, electronic cigarillo, electronic pipe or electronic hookah and any related device and any cartridge or other		FOR DELIVERY"; and (2) obtain the signature of a person age twenty-one or older at the shipping address prior to delivery, after requiring the signer to demonstrate that he or she is age twenty-one or older by providing a valid motor vehicle operator's license or a valid identity card described in section 1-1h." CONN. GEN. STAT. §21a-418(b) (2025)			

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		component of such device, including, but not limited to, electronic cigarette liquid or synthetic nicotine" and excludes medicinal or therapeutic products used at direction of health care provider. CONN. GEN. STAT. § 19a-342a(a)(3) (2025) *Electronic cigarette liquid* does not include a medicinal or therapeutic product used at the direction of a health care provider. CONN. GEN. STAT. § 19a-342a(a)(4) (2025) *Liquid nicotine container* means "a container that holds a liquid substance containing nicotine that is sold, marketed or intended for use in an electronic nicotine					

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		delivery system or vapor product, except 'liquid nicotine container' does not include such a container that is prefilled and sealed by the manufacturer and not intended to be opened by the consumer." CONN. GEN. STAT. § 19a-342a (a)(7) (2025) *Vapor product* means "any product that employs a heating element, power source, electronic circuit or other electronic, chemical or mechanical means, regardless of shape or size, to produce a vapor that may include nicotine or cannabis and is inhaled by the user of such product" and excludes medicinal and therapeutic products					

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		used at the direction of a licensed health care provider. CONN. GEN. STAT. § 19a-342a(a)(8) (2025)					
Delaware	Yes. DEL. CODE ANN. tit. 30, § 5301(15) (2025)	Sale Restrictions *Tobacco substitute* means "an electronic smoking device employing a mechanical heating element, battery, or circuit to produce aerosol or vapor for inhalation into the body of an individual [and includes] liquid used in [an electronic smoking device, whether it contains nicotine or not]." DEL. CODE ANN. tit. 11, § 1115(11) (2025) Use Restrictions *Electronic smoking device* means "any product containing or	Vapor products taxed at a rate of $ 0.05 cents per fluid milliliter. DEL. CODE ANN. tit. 30, § 5305(C)(2) (2025)	N/A	Sale/distribution of tobacco substitutes or coupons for tobacco substitutes to persons under age 21 prohibited. DEL. CODE ANN. tit. 11, §§ 1116(a), 1118(a) (2025) Self-service displays/vending machine sales of tobacco substitutes prohibited in places accessible to persons under age 21. DEL. CODE ANN. tit. 11, § 1119 (2025) Marketing or advertising tobacco substitutes on online or mobile applications directed to children is prohibited. DEL. CODE ANN. tit. 6, § 1204C(a), (f)(3) (2025) Delivery sales of tobacco substitutes require copy of valid government	No. Although a license is required to sell e-liquid, no license is required to sell e-cigarette devices. DEL. CODE ANN. tit. 30, § 5301(15) (definition of "tobacco product"); DEL. CODE ANN. tit. 30, § 5301(20) (definition of "vapor product"); DEL. CODE ANN. tit. 30,	Use of electronic smoking devices included in definition of "smoking" and prohibited in same places smoking is prohibited, including public indoor places (such as workplaces, schools, cars with minors, hotel rooms, and mass transit, with some exemptions). DEL. CODE ANN. tit. 16, §§ 2902(12) (definition of "smoking"), 2903, 2904,

State	Included in at Least 1 State Law Definition of "Tobacco Product."[2]	Definition[3]	Excise or Special Tax (non-sales tax)	Product Packaging	Youth Access/Other Retail Restrictions	Retail License/ Permit Required	Smoke-Free Restrictions
		delivering nicotine or any other similar substance intended for human consumption that can be used by a person to simulate smoking through inhalation of vapor or aerosol from the product [including] any such device, whether manufactured, distributed, marketed, or sold as an e-cigarette, e-cigar, e-pipe, e-hookah, or vape pen, or under any other product name or descriptor." DEL. CODE ANN. tit. 16, § 2902(3) (2025) Taxation & Licensing *Electronic smoking device* means "a nonlighted, noncombustible device that employs a mechanical heating			identification and an attestation from the purchaser stating the identification is true and the consumer understands the minimum legal sales age, delivery to the address on the identification, and is paid for with a credit or debit card issued in the consumer's name. Additionally, the package must include a notice stating that tobacco substitute sales to consumers under age 21 are illegal. Persons engaging in delivery sales must register such sales with the Department of Finance. DEL. CODE ANN. tit. 30, §§ 5363, 5366 (2025)	§ 5307 (2025)	2908, 2909 (2025) "Vaping" prohibited at licensed Family Child Care Homes. 934-29 DEL. ADMIN CODE § 29.16 (2025) "Vaping" prohibited in foster homes and in any vehicle used to transport children. 936-40.0 DEL. ADMIN. CODE § 40.1.13 (2025) Licensed youth camps must prohibit "vaping," including in outdoor play areas, while transporting

State	Included in at Least 1 State Law Definition of "Tobacco Product."[2]	Definition[3]	Excise or Special Tax (non-sales tax)	Product Packaging	Youth Access/Other Retail Restrictions	Retail License/ Permit Required	Smoke-Free Restrictions
		element, battery, or circuit, regardless of shape or size, to produce aerosolized or vaporized nicotine for inhalation into the body of an individual [including] a device that is manufactured, distributed, marketed, or sold as an e-cigarette, e-cigar, e-pipe, e-hookah, vape pen, or any other similar product with any other product name or descriptor." DEL. CODE ANN. tit. 30, § 5301(7) (2025) *Tobacco products* means "all products made primarily from tobacco for individual consumption, including cigarettes, cigars, pipe tobacco, and vapor products." DEL. CODE ANN. tit. 30, § 5301(15) (2025)					children, in the presence of children and during field trips. 938-14.0 DEL. ADMIN. CODE § 14.20 (2025)

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		Vapor product means "any nicotine liquid solution or other material containing nicotine that is intended to be used with or in an electronic smoking device." DEL. CODE ANN. tit. 30, § 5301(20) (2025)					
District of Columbia	Yes. D.C. CODE §§ 47-2401(5A), 7-1702(8), 7-1721.01(2A) (2025)	Tax and Youth Access *Vapor product* means "(A) [a]ny non-lighting, noncombustible product that employs a mechanical heating element, battery, or electronic circuit, regardless of shape or size, that can be used to produce aerosol from nicotine in a solution; or (B) [a]ny vapor cartridge or other container of nicotine in a solution or other form that is intended to be	Vapor products taxed at 79% of wholesale price. D.C. CODE § 47-2402.01(a)(1)(C) (2025); FACTS & FIGURES: HOW DOES YOUR STATE COMPARE? 2024, TAX FOUND. 39 (Table 25)	N/A	Sale of electronic smoking devices to persons under age 21 is prohibited. D.C. CODE § 7-1721.02(a) (2025) Purchase/possession of electronic smoking devices by persons under age 21 prohibited. D.C. CODE § 7-1721.03(a)(1) (2025) Self-service sales of electronic smoking devices prohibited, except in tobacco specialty stores. D.C. CODE § 7-1721.04(a), (b)(2) (2025) Vending machine sales of electronic smoking devices	Yes (manufacture, retail, wholesale, and vending). D.C. CODE § 47-2404(a) (2025)	Use of electronic smoking devices included in definition of "smoking" and prohibited in same spaces where smoking prohibited, including in workplaces and certain public places (such as enclosed public spaces, playgrounds, bus stops, and sporting events), with some

State	Included in at Least 1 State Law Definition of "Tobacco Product."[2]	Definition[3]	Excise or Special Tax (non-sales tax)	Product Packaging	Youth Access/Other Retail Restrictions	Retail License/ Permit Required	Smoke-Free Restrictions
		used with or in an electronic cigarette, electronic cigar, electronic cigarillo, electronic pipe, or similar product or device." D.C. CODE § 47-2401(9A) (2025) *Other tobacco product* includes vapor product and "any product containing, made from, or derived from tobacco, other than a cigarette or premium cigar, that is intended or expected to be consumed." D.C. CODE § 47-2401(5A) (2025) *Flavored tobacco product* means "any tobacco product or synthetic nicotine product that imparts a characterizing flavor." D.C. CODE § 7-1721.01(1B) (2025)			restricted to establishments inaccessible to persons under age 21 and taverns, nightclubs, and restaurants licensed to serve alcohol. D.C. CODE §§ 7-1721.04(b)(1), 47-2404(b)(3) (2025) Distribution of free electronic smoking devices prohibited on public streets, sidewalks, parks, playgrounds, buildings, or other public property, or private property open to the public (except at a tobacco specialty store, or adult-only conference or convention, so long as none are given to persons under age 21). D.C. CODE § 7-1731(a) (2025) Sale of flavored electronic smoking devices prohibited. D.C. CODE § 7-1721.08(a)(1) (2025) Sale of electronic smoking device within one quarter		exceptions. D.C. CODE §§ 7-1702(7), 7-741.01(4) (definitions of "smoking"), 7-741.02, 7-1703, 7-1708 (2025) Use of electronic cigarettes on streetcar or streetcar platform prohibited. D.C. Mun. Regs. tit. 18, § 1605.2(c) (2025) Use of electronic cigarettes prohibited on library property. D.C. Mun. Regs. tit. 19, § 810.6 (c)(5) (2025) Use of e-cigarettes prohibited in

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		Use Restrictions *Electronic smoking device* means "any product, including one composed of a heating element, battery, or electronic circuit, that contains or delivers nicotine or any other substance intended for human consumption that can be used by a person to simulate smoking through inhalation of vapor or aerosol from the product [including] any such product regardless of whether it is manufactured, distributed, marketed, or sold as an e-cigarette, e-cigar, e-pipe, e-hookah, vape pen, or by any other product name or descriptor." D.C. CODE § 7-741.01(1) (2025)			mile of any middle or high school prohibited. D.C. CODE § 7-1721.08(a)(2) (2025)		cottage food business during operations. D.C. Mun. Regs. tit. 25, § 109.1(d) (2025)

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		Tobacco product means "any product that is made from or derived from tobacco and is intended for human consumption or is likely to be consumed, whether smoked, heated, chewed, absorbed, dissolved, inhaled, or ingested by any other means, including through a cigarette, a cigar, pipe tobacco, chewing tobacco, snuff, snus, smokeless tobacco, or an electronic smoking device [and including] any component or accessory used in the consumption of a tobacco product, such as filters, rolling papers, pipes, or liquids used in electronic smoking devices." D.C. CODE §§ 7-1702(8), 7-1721.01(1) (2025)					

State	Included in at Least 1 State Law Definition of "Tobacco Product."[2]	Definition[3]	Excise or Special Tax (non-sales tax)	Product Packaging	Youth Access/Other Retail Restrictions	Retail License/ Permit Required	Smoke-Free Restrictions
Florida	No.	Youth Access *Nicotine dispensing device* means "any product that employs an electronic, chemical, or mechanical means to produce vapor or aerosol from a nicotine product, including, but not limited to, an electronic cigarette, electronic cigar, electronic cigarillo, electronic pipe, or other similar device or product, any replacement cartridge for such device, and any other container of nicotine in a solution or other form intended to be used with or within an electronic cigarette, electronic cigar, electronic cigarillo, electronic pipe, or other similar device or product. For purposes of this definition, each	N/A	Each person who mails, ships, or otherwise delivers nicotine products in connection with an order for a delivery sale must: (a) Include as part of the shipping documents, in a clear and conspicuous manner, the following statement: "Nicotine Products: Florida law prohibits shipping to individuals under 21 years of age." FLA. STAT. § 569.45(5) (2025)	Sale/distribution of nicotine dispensing devices or nicotine products to persons under age 21 prohibited. FLA. STAT. § 569.41(1) (2025) Possession of nicotine dispensing devices or nicotine products by persons under age 21 (unless active duty military member) prohibited. FLA. STAT. § 569.42(1) (2025) Self-service displays of nicotine products or nicotine dispensing devices prohibited in places accessible to persons under 21 years (unless active duty military member) except sales made while in direct control or line of sight of dealer or through vending machine with lockout device controlled by retailer. FLA. STAT. § 569.37 (2025) Delivery sales of nicotine products require certification	Yes. FLA. STAT. §§ 569.32(1)(a), 569.34(1) (2025)	Use of vapor-generating electronic devices are prohibited in enclosed indoor workplaces, except private residences when not in use as child, adult, or health care facilities, with some exceptions. FLA. CONST. art. X, § 20(a)-(b); FLA. STAT. § 386.204 (2025) Vaping by persons under 21 years of age prohibited in, on, or within 1000 feet of a school between 6am and midnight. FLA. STAT. § 386.212 (2025)

		individual stock keeping unit is considered a separate nicotine dispensing device." FLA. STAT. § 569.31(3) (2025)					

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		Nicotine product means "any product that contains nicotine, including liquid nicotine, which is intended for human consumption, whether inhaled, chewed, absorbed, dissolved, or ingested by any means [and includes] any nicotine dispensing device [but does not include a] tobacco product, as defined in § 569.002 [or a product] that contains incidental nicotine." FLA. STAT. § 569.31(4) (2025) Use Restrictions *Vapor-generating electronic device* means "any product that employs an electronic, a chemical, or a mechanical means capable of producing			from consumer, verification of certification by retailer, notification to consumer of purchase age restriction, confirmation of shipment to consumer by telephone and use of a delivery service that will verify the age of person accepting delivery. Internet sales require advanced credit card payment by consumer. FLA. STAT. § 569.45 (2025)		Use of electronic cigarettes and nicotine dispensing devices in courthouses of Sixth Judicial Circuit and within 50 feet of entrances thereto prohibited. ADMIN. ORDER NO. 2015-008 PA/PI-CIR (2015) Use of electronic cigarettes prohibited in all firefighter employee places of employment. FLA. ADMIN. CODE ANN. r. 69A-62.024(6) (2025) E-cigarette use prohibited in licensed out-of-

State	Included in at Least 1 State Law Definition of "Tobacco Product."[2]	Definition[3]	Excise or Special Tax (non-sales tax)	Product Packaging	Youth Access/Other Retail Restrictions	Retail License/ Permit Required	Smoke-Free Restrictions
		vapor or aerosol from a nicotine product or any other substance, including, but not limited to, an electronic cigarette, electronic cigar, electronic cigarillo, electronic pipe, or other similar device or product, any replacement cartridge for such device, and any other container of a solution or other substance intended to be used with or within [such a device]." FLA. CONST. art. X, § 20(c)(9) (2024); FLA. STAT. § 386.203(15) (2025)					home caregiver homes and vehicles when children are present. FLA. ADMIN. CODE ANN. r. 65C-45.003(3)(f)(4)(g)(I), 65C-45.010(2)(e)(10) (2025) Vapor-generating electronic devices prohibited in certain detention facilities. FLA. STAT. §§ 916.1085(1)(a)(5), 944.47(1)(a)(7), 951.22(1)(l), 985.711(1)(a)(6) (2025)
Georgia	No.	Youth Access *Vapor product* means "any noncombustible product containing	Consumable vapor products in a closed system taxed at rate of $0.05 per fluid	N/A	Sale of vapor products to persons under age 21 prohibited. GA. CODE ANN. § 16-12-171(a)(1)(A) (2025)	Yes (retail, manufacture, vending, and distribution)	Use of electronic smoking device included in the definition of "smoking" (GA.

State	Included in at Least 1 State Law Definition of "Tobacco Product."[2]	Definition[3]	Excise or Special Tax (non-sales tax)	Product Packaging	Youth Access/Other Retail Restrictions	Retail License/ Permit Required	Smoke-Free Restrictions
		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 or aerosol from nicotine or other substances in a solution or other form [including] any electronic cigarette, electronic cigar, electronic cigarillo, electronic pipe, or similar product or device and any vapor or aerosol cartridge or other container of nicotine or other substance in a solution or other form, [including] a device component, part, or accessory of the device, that is intended to be used with or in an electronic cigarette,	milliliter. GA. CODE ANN. § 48-11-2(a)(5) (2025) Consumable vapor products in an open system and vapor devices "that contain any consumable vapor product at the time of sale and which are not designed or intended to be reused or refilled" taxed at rate of 7% total wholesale cost price, "exclusive of any trade, cash, or other discounts or any promotion, advertising, display, or similar allowances." GA. CODE ANN. § 48-		Distribution of free vapor products on public property, within 500 feet of playground or school, or to persons under the age 21 prohibited. GA. CODE ANN. § 16-12-174 (2025) Purchase/possession/receipt of vapor products by persons under age 21 prohibited. GA. CODE ANN. §§ 16-12-171(b)(1)(A), 16-12-174(d) (2025) Vending machine sales of vapor products restricted to locations not readily accessible to persons under age 21 (excepting machines under direct supervision of employee or located at highway rest areas). GA. CODE ANN. § 16-12-173(e)(1) (2025) Sales of vapor products to anyone other than a licensed manufacturer, importer, distributor or dealer of vapor	. GA. CODE ANN. § 48-11-4(a) (2025)	CODE ANN. §§ 31-12a-2(16)) and prohibited in the same places smoking prohibited including, but not limited to, enclosed public spaces (31-12a-4); and enclosed areas of workplaces (31-12a-5); with some exemptions (31-12a-6) (2025) Use of electronic devices that simulate tobacco smoking prohibited by food service employees at work (except in designated areas). GA. COMP. R. & REGS. 511-6-1-

State	Included in at Least 1 State Law Definition of "Tobacco Product."[2]	Definition[3]	Excise or Special Tax (non-sales tax)	Product Packaging	Youth Access/Other Retail Restrictions	Retail License/ Permit Required	Smoke-Free Restrictions
		electronic cigar, electronic cigarillo, electronic pipe, or similar product or device." GA. CODE ANN. § 16-12-170(9) (2025) Tax *Closed system* means "any disposable container which is prefilled and sealed by the manufacturer, not easily refillable or intended or designed to be refillable, and intended or used to dispense consumable vapor products by way of a vapor device that is intended or designed to be reused." GA. CODE ANN. § 48-11-1(16) (2025) *Consumable vapor product* means "any liquid solution, whether	11-2(a)(6), (7) (2025)		products must be made in in-person, face-to-face sale. GA. CODE ANN. § 48-11-4.1 (2025) Delivery sales of vapor products must be made by someone at least 21 years of age after a background check, to a person who is in person to receive it and is at least 21 years of age. GA. CODE ANN. § 48-11-4.2(a) (2025)		.03(5)(j)(1) (2025) Knowing use of vapor products within a school safety zone prohibited. GA. CODE ANN. § 16-12-171(c)(1) (2025)

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		it contains nicotine or not, that is intended to be heated into an aerosol state and inhaled by an individual [including] e-liquid, e-juice, vape juice, and cartridges that are prefilled with such a solution." GA. CODE ANN. § 48-11-1(17) (2025) *Open system* means "any method or manner used to contain a consumable vapor product that is not a closed system." GA. CODE ANN. § 48-11-1(32) (2025) *Vapor device* means "any system or device developed or intended to deliver a consumable vapor product to an individual who inhales from the device [including] an					

State	Included in at Least 1 State Law Definition of "Tobacco Product."[2]	Definition[3]	Excise or Special Tax (non-sales tax)	Product Packaging	Youth Access/Other Retail Restrictions	Retail License/ Permit Required	Smoke-Free Restrictions
		electronic nicotine delivery system, an electronic cigarette, electronic cigar, electronic pipe, vape pen, vape tool, or electronic hookah." GA. CODE ANN. § 48-11-1(39) (2025) *Vapor product* means "any consumable vapor product or vapor device." GA. CODE ANN. § 48-11-1(40) (2025)					
Hawaii	Yes. HAW. REV. STAT. §§ 245-1, 323F-34(d), 321-211, 328J-1, 712-1258(7), 304A-122(c) (2025)	Youth Access and Use *Electronic smoking device* means "any electronic product that can be used to aerosolize and deliver nicotine or other substances to the person inhaling from the device, including, but not limited to, an electronic cigarette, electronic cigar,	Tax of 70% of the wholesale price assessed on each electronic smoking device or e-liquid sold, used, or possessed by a wholesaler or dealer on or after January 1, 2024. HAW. REV. STAT. § 245-3(a)(14) (2025)	N/A	Sale/distribution of electronic smoking devices to persons under age 21 prohibited. HAW. REV. STAT. § 712-1258(1) (2025) (delivery sales) Purchase/possession of electronic smoking device by person under age 21 prohibited. HAW. REV. STAT. § 712-1258(5) (2025)	Yes. HAW. REV. STAT. §§ 245-2(a) (wholesale license), 245-2.5(a) (2025) (retail permit)	Use of electronic smoking devices included in definition of smoking and prohibited in same places smoking is prohibited, including enclosed or partially enclosed places that are: owned, leased, or

State	Included in at Least 1 State Law Definition of "Tobacco Product."[2]	Definition[3]	Excise or Special Tax (non-sales tax)	Product Packaging	Youth Access/Other Retail Restrictions	Retail License/ Permit Required	Smoke-Free Restrictions
		electronic cigarillo, electronic pipe, hookah pipe, or hookah pen, and any cartridge or other component of the device or related product." HAW. REV. STAT. §§ 323F-34(d) (use at Hawaii Health Systems Corp.), 321-211 (youth possession/use), 328J-1 (use restriction), 712-1258(7) (youth access), 28-162 (retailer registration), 304A-122(c) (2025) (use on University of Hawaii property) *Tobacco product* means "tobacco in any form, including an electronic smoking device, cigarettes, cigars, snuff, and chewing tobacco, that is prepared or intended for consumption by, or the personal use of,			Possession or use of electronic smoking device by person under age 21 in public prohibited. HAW. REV. STAT. § 321-212 (2025) Distribution of samples of electronic smoking devices on public property or within 1000 feet of a school is prohibited. HAW. REV. STAT. § 328J-17(a) (2025) Face-to-face sales of electronic smoking devices required (*i.e.,* no self-service displays or vending sales) except in duty-free facilities and adult-only tobacco businesses. HAW. REV. STAT. § 328J-18 (2025)		operated by the state or counties, open to the public, places of employment, sports arenas/stadiums, and within 20 feet of entrances and exits to such places (with some exceptions). HAW. REV. STAT. §§ 328J-1 (definition of "smoking"), 328J-2 to 328J-7 (2025) Use of electronic smoking devices prohibited in state parks. HAW. REV. STAT. § 184-4.5(a) (2025) Use of vapor cigarettes or e-cigarettes in

State	Included in at Least 1 State Law Definition of "Tobacco Product."[2]	Definition[3]	Excise or Special Tax (non-sales tax)	Product Packaging	Youth Access/Other Retail Restrictions	Retail License/ Permit Required	Smoke-Free Restrictions
		humans." HAW. REV. STAT. § 321-211 (2025) *Tobacco product* means "any product made or derived from tobacco that contains nicotine or other substances, and is intended for human consumption or is likely to be consumed, whether smoked, heated, chewed, absorbed, dissolved, inhaled, or ingested by any other means, including but not limited to a cigarette, cigar, pipe tobacco, chewing tobacco, snuff, snus, or an electronic smoking device." HAW. REV. STAT. §§ 304A-122(c) (use on University of Hawaii property), 323F-34(d) (use at Hawaii Health Systems Corp.), 328J-1					parks. HAW. CODE R. § 15-210-13(a)(25) (2025) Use of electronic smoking devices prohibited on indoor and outdoor areas of Hawaii Health Systems Corporation property. HAW. REV. STAT. § 323F-34(a) (2025) Use of electronic smoking devices prohibited on University of Hawaii property. HAW. REV. STAT. § 304A-122(a) (2025)

State	Included in at Least 1 State Law Definition of "Tobacco Product."[2]	Definition[3]	Excise or Special Tax (non-sales tax)	Product Packaging	Youth Access/Other Retail Restrictions	Retail License/ Permit Required	Smoke-Free Restrictions
		(use restriction), 712-1258(7) (2025) (youth access) Tax *Electronic smoking device* means "any device that may be used to deliver any aerosolized or vaporized substance to a person inhaling from the device, including but not limited to an electronic cigarette, electronic cigar, electronic pipe, vaper pen, or electronic hookah…" HAW. REV. STAT. § 245-1 (2025) *E-liquid* means "any liquid or like substance, which may or may not contain nicotine, that is designed or intended to be use in an electronic smoking device, whether or not					

State	Included in at Least 1 State Law Definition of "Tobacco Product."[2]	Definition[3]	Excise or Special Tax (non-sales tax)	Product Packaging	Youth Access/Other Retail Restrictions	Retail License/ Permit Required	Smoke-Free Restrictions
		packaged in a cartridge or other container." HAW. REV. STAT. § 245-1 (2025) *Tobacco products* means "(1) Tobacco in any form, other than cigarettes or little cigars, that is prepared or intended for consumption or for personal use by humans, including large cigars and any substitutes thereof other than cigarettes that bear the semblance thereof, snuff, chewing or smokeless tobacco, and smoking or pipe tobacco; or (2) Electronic smoking devices; or (3) E-liquid." HAW. REV. STAT. § 245-1 (2025) Use in State Parks					

State	Included in at Least 1 State Law Definition of "Tobacco Product."[2]	Definition[3]	Excise or Special Tax (non-sales tax)	Product Packaging	Youth Access/Other Retail Restrictions	Retail License/ Permit Required	Smoke-Free Restrictions
		Electronic smoking device means "any electronic product that can be used to simulate smoking in the delivery of nicotine or other substances to the person inhaling from the device, including but not limited to an electronic cigarette, electronic cigar, electronic cigarillo, or electronic pipe, and any cartridge or other component of the device or related product." HAW. REV. STAT. § 184-4.5(c) (2025)					
Idaho	Yes. IDAHO CODE § 39-5702(13) (2025)	*Tobacco product or electronic smoking device* means "(i) [a]ny substance containing, made of, or derived from tobacco or nicotine that is intended for human consumption or is likely to be consumed, whether	N/A	Electronic smoking devices must be sold in manufacturers sealed package with all required warnings. IDAHO CODE §	Sale/distribution of electronic smoking devices to persons under age 21 prohibited. IDAHO CODE §§ 39-5702(6) (definition of "minor"), 39-5705(1), 39-5714(1) (2025) (delivery sales) Delivery sale of electronic smoking devices requires age	Yes. IDAHO CODE §§ 39-5704(1) (retail), 39-5718(1) (2025) (delivery sales)	

State	Included in at Least 1 State Law Definition of "Tobacco Product."[2]	Definition[3]	Excise or Special Tax (non-sales tax)	Product Packaging	Youth Access/Other Retail Restrictions	Retail License/ Permit Required	Smoke-Free Restrictions
		inhaled, absorbed, or ingested by any other means, including but not limited to cigarettes, cigars, pipes, snuff, smoking or chewing tobacco, snus, tobacco papers, or smokeless tobacco; (ii) [a]ny electronic smoking device that may be used to deliver an aerosolized or a vaporized substance to the person inhaling from the device, including but not limited to an electronic cigarette, an electronic cigar, an electronic pipe, a vape pen, or an electronic hookah, or any component, part, or accessory of such a device, or any substance intended to be aerosolized or vaporized during use of the device, whether or not the substance		39-5707(1) (2025)	verification (through credit/debit card verification of name and age) that purchaser is 21 years or older. IDAHO CODE § 39-5715 (2025) Possession/purchase/distribution/use of electronic smoking device by persons under age 21 prohibited, except possession during course of employment to stock shelves or carry products to customer's vehicles. IDAHO CODE § 39-5703(1), (2), (5) (2025) Vending machine sales and self-service displays of electronic smoking devices restricted to adult-only tobacco stores. IDAHO CODE § 39-5706 (2025) Shipment of electronic smoking devices must include statement re: prohibition on shipping to individuals under age 21.		Vaping prohibited anywhere that smoking is prohibited in state's clean indoor air law. IDAHO CODE §§ 39-5501–5511 (2025)

State	Included in at Least 1 State Law Definition of "Tobacco Product."[2]	Definition[3]	Excise or Special Tax (non-sales tax)	Product Packaging	Youth Access/Other Retail Restrictions	Retail License/ Permit Required	Smoke-Free Restrictions
		contains nicotine, or any heated or lighted device intended to be used for inhalation; or (iii) [a]ny components, parts, or accessories of a tobacco product or an electronic smoking device, whether or not they contain tobacco or nicotine, including but not limited to filters, rolling papers, blunt or hemp wraps, and pipes, whether manufactured, distributed, marketed, or sold as an electronic cigarette, electronic cigar, electronic hookah, or vape pen, or under any other product name or descriptor." IDAHO CODE § 39-5702(13) (2025)			IDAHO CODE § 39-5717 (2025) Sale or distribution of electronic smoking devices for free or below cost to members of the public in public places or events prohibited. IDAHO CODE § 39-5707(2) (2025)		
Illinois	Yes. 35 ILL. COMP. STAT. 143/10-5;	Sales restrictions *Electronic cigarette* means "(1) any device	Electronic cigarettes taxed at rate of 15% of wholesale price.	Electronic cigarette liquids may only be sold in child-	Sale/distribution of electronic cigarettes to persons under age 21 prohibited. 720 ILL. COMP. STAT. 675/1(a) (2025)	Yes. 35 ILL. COMP. STAT. 143/10-21	Use of electronic cigarette included in definition of "smoking" and

State	Included in at Least 1 State Law Definition of "Tobacco Product."[2]	Definition[3]	Excise or Special Tax (non-sales tax)	Product Packaging	Youth Access/Other Retail Restrictions	Retail License/ Permit Required	Smoke-Free Restrictions
	720 ILL. COMP. STAT. 675/1(a-9) (2025)	that employs a battery or other mechanism to heat a solution or substance to produce a vapor or aerosol intended for inhalation; (2) any cartridge or container of a solution or substance intended to be used with or in the device or to refill the device; or (3) any solution or substance, whether or not it contains nicotine intended for use in the device [including] any electronic nicotine delivery system, electronic cigar, electronic cigarillo, electronic pipe, electronic hookah, vape pen, or similar product or device, any components or parts that can be used to build the product or device, and any component, part, or	35 ILL. COMP. STAT. 143/10-10(a) (2025)	resistant packaging, excluding e-cigarette products sold in "sealed, pre-filled, or disposable replacement cartridges." 430 ILL. COMP. STAT. 40/10 (2025) Electronic cigarettes must be sold in original manufacturer packaging. 720 ILL. COMP. STAT. 675/1(d) (2025)	No person under 16 years of age may sell an electronic cigarette at a retail establishment (unless child within family-owned business). 720 ILL. COMP. STAT. 675/1(a-5) (2025) Self-service display of electronic cigarettes restricted to adult-only tobacco stores. 720 ILL. COMP. STAT. 677/10 (2025) Vending sales of electronic cigarettes restricted to adult-only facilities. 720 ILL. COMP. STAT. 675/1(b) (2025) Remote sales of electronic cigarettes require third party age verification. 720 ILL. COMP. STAT. 675/1(a-5.1)(2) (2025) Delivery sales of electronic cigarettes require common carrier to verify the purchaser's age through	(retailer), 143/10-20 (2025) (distributor)	prohibited in public places, places of employment, within 15 feet of any entrance, window or ventilation intake to said places, government vehicles, and student dormitories. 410 ILL. COMP. STAT. 82/10 (definition of "smoking"); 410 ILL. COMP. STAT. 82/15 and 70 (prohibition); 410 ILL. COMP. STAT. 82/25 (dorms) 410 ILL. COMP. STAT. 82/35 (2025) (exemptions) Use of products containing nicotine

State	Included in at Least 1 State Law Definition of "Tobacco Product."[2]	Definition[3]	Excise or Special Tax (non-sales tax)	Product Packaging	Youth Access/Other Retail Restrictions	Retail License/ Permit Required	Smoke-Free Restrictions
		accessory of a device used during the operation of the device, even if the part or accessory was sold separately." 720 ILL. COMP. STAT. 675/1(a-9); 720 ILL. COMP. STAT. 678/2; 410 ILL. COMP. STAT. 86/5 (2025) *Tobacco product* means "any product containing or made from tobacco that is intended for human consumption, whether smoked, heated, chewed, absorbed, dissolved, inhaled, snorted, sniffed, or ingested by any other means, including, but not limited to, cigarettes, cigars, little cigars, chewing tobacco, pipe tobacco, snuff, snus, and			government-issued identification, that the electronic cigarettes are not intended for consumption by anyone under the age of 21, and shall obtain the purchaser's signature on a written statement certifying that the purchaser is over the age of 21, understands that signing someone else's name is illegal, understands that the sale of cigarettes to and purchase by persons under age 21 is illegal. Shipment must be in manufacturer's original packaging or wrapping that clearly states the contents are "electronic cigarettes." 720 ILL. COMP. STAT. 678/5(c)–(d) (2025) Additionally for delivery sales, seller must obtain the written certification, make a good faith effort to verify the consumer's age, and receive payment by a credit or debit card issued in the consumer's name or by check or other		prohibited in places smoking prohibited on public higher education campuses. 110 ILL. COMP. STAT. 64/10 (definition of "smoking"), 64/15(a) (2025) Vaping or use of electronic cigarettes prohibited in any building or structure in the Capitol Complex. ILL. ADMIN. CODE tit. 71, § 2005.40(m) (2025)

State	Included in at Least 1 State Law Definition of "Tobacco Product."[2]	Definition[3]	Excise or Special Tax (non-sales tax)	Product Packaging	Youth Access/Other Retail Restrictions	Retail License/ Permit Required	Smoke-Free Restrictions
		any other smokeless tobacco product which contains tobacco that is finely cut, ground, powdered, or leaf and intended to be placed in the oral cavity. 'Tobacco product' includes any component, part, or accessory of a tobacco product, whether or not sold separately." 720 ILL. COMP. STAT. 675/1(a-9) (2025) Packaging restrictions *Electronic cigarette* or *e-cigarette* means "a battery-operated device that contains a combination of nicotine, flavor, or chemicals or any combination thereof that are turned into vapor which is inhaled by the user." 430 ILL.			written instrument in the consumer's name. Finally, delivery cannot be made to a post office box. 720 ILL. COMP. STAT. 678/7 (2025) Sale of electronic cigarettes containing polyethylene glycol, vitamin E acetate, or medium chain triglycerides prohibited. 410 ILL. COMP. STAT. 86/20 (2025) Advertising for electronic cigarettes may not encourage persons under 21 years of age to use them or be attractive to persons under 21 years of age, including by inclusion of cartoons, images, characters, or phrases popularly used to advertise to children, or video games, movies, videos or animated television shows known to appeal primarily to persons under 21 years of age. 410 ILL. COMP. STAT. 86/25 (2025) Distribution of free samples of		

					electronic cigarettes restricted to adult-only facilities. 720 Ill. Comp. Stat. 675/1(a-8) (2025) Manufacturers, distributors, and retailers cannot advertise, market, or promote electronic cigarettes in a manner that is likely to cause a person to mistake the product for a non-tobacco product. 410 ILL. COMP. STAT. 86/25(d)(3) (2025)		

State	Included in at Least 1 State Law Definition of "Tobacco Product."[2]	Definition[3]	Excise or Special Tax (non-sales tax)	Product Packaging	Youth Access/Other Retail Restrictions	Retail License/ Permit Required	Smoke-Free Restrictions
		COMP. STAT. 40/2.10 (2025) Tax and Retail License *Electronic cigarette* means "(1) any device that employs a battery or other mechanism to heat a solution or substance to produce a vapor or aerosol intended for inhalation, except for . . . any device designed solely for use with cannabis [or] contains a solution or substance [subject to applicable cannabis tax]; (2) any cartridge or container of a solution or substance intended to be used with or in the device or to refill the device, except for any cartridge or container of a solution or substance that contains cannabis subject to [applicable			Distribution of free samples of electronic cigarettes restricted to adult-only facilities. 720 ILL. COMP. STAT. 675/1(a-8) (2025)		

State	Included in at Least 1 State Law Definition of "Tobacco Product."[2]	Definition[3]	Excise or Special Tax (non-sales tax)	Product Packaging	Youth Access/Other Retail Restrictions	Retail License/ Permit Required	Smoke-Free Restrictions
		cannabis tax]; or (3) any solution or substance, whether or not it contains nicotine, intended for use in the device, except for any solution or substance that contains cannabis subject to [applicable cannabis tax] . . . [including] any electronic nicotine delivery system, electronic cigar, electronic cigarillo, electronic pipe, electronic hookah, vape pen, or similar product or device, and any component or parts that can be used to build the product or device." 35 ILL. COMP. STAT. 143/10-5 (2025) *Tobacco products* means "any cigars, including little cigars; cheroots; stogies; periques; granulated,					

State	Included in at Least 1 State Law Definition of "Tobacco Product."[2]	Definition[3]	Excise or Special Tax (non-sales tax)	Product Packaging	Youth Access/Other Retail Restrictions	Retail License/ Permit Required	Smoke-Free Restrictions
		plug cut, crimp cut, ready rubbed, and other smoking tobacco; snuff (including moist snuff) or snuff flour; cavendish; plug and twist tobacco; fine-cut and other chewing tobaccos; shorts; refuse scraps, clippings, cuttings, and sweeping 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 does not include cigarettes as defined in Section 1 of the Cigarette Tax Act or tobacco [intended for the manufacture of cigarettes] . . . . Beginning on July 1, 2019, 'tobacco products' also includes electronic cigarettes."					

State	Included in at Least 1 State Law Definition of "Tobacco Product."[2]	Definition[3]	Excise or Special Tax (non-sales tax)	Product Packaging	Youth Access/Other Retail Restrictions	Retail License/ Permit Required	Smoke-Free Restrictions
		35 ILL. STAT. COMP. 143/10-5 (2025) Use *Electronic cigarette* means "any product containing or delivering nicotine or any other substance intended for human consumption that can be used by a person in any manner for the purpose of inhaling vapor or aerosol from the product [including] any such product, whether manufactured, distributed, marketed, or sold as an e-cigarette, e-cigar, e-pipe, e-hookah, or vape pen or under any other product name or descriptor. 410 ILL. STAT. COMP. 82/10 (2025)					
Indiana	Yes.	Sales and packaging restrictions	Consumable material and	Nicotine liquids/gels	Sale/distribution of electronic cigarettes to persons under	Yes.	N/A

State	Included in at Least 1 State Law Definition of "Tobacco Product."[2]	Definition[3]	Excise or Special Tax (non-sales tax)	Product Packaging	Youth Access/Other Retail Restrictions	Retail License/ Permit Required	Smoke-Free Restrictions
	IND. CODE § 7.1-1-3-47.5(b) (2025)	*Electronic cigarette* means "a device that is capable of providing an inhalable dose of nicotine by delivering a vaporized solution [and] includes the components and cartridges." IND. CODE §§ 35-46-1-1.5, 24-3-7-4 (2025) *Electronic delivery device* means "any product that: (1) contains or delivers nicotine, lobelia, or any other substance intended for human consumption; and (2) can be used by a person to simulate smoking in the delivery of nicotine, lobelia, or any other substance through inhalation of vapor from the product [and] includes any component part . . .	vapor products taxed at rate of 15% of gross retail income received by the retail dealer for the sale. IND. CODE § 6-7-4-9(b) (2025) Closed system cartridges taxed at rate of 15% of the wholesale price. IND. CODE § 6-7-2-7.5 (2025)	must be sold in child-resistant packaging (except prefilled containers not intended to be opened by consumer). IND. CODE § 24-3-7-7 (2025) Manufacturers must use e-liquid containers with tamper evident packaging and a child-resistant cap, among other requirements. IND. CODE § 7.1-7-4-6(b) (2025)	age 21 prohibited. IND. CODE §§ 35-46-1-10(b), 35-46-1-10.2(b) (2025) Sale of e-liquids to persons under age 21 prohibited. IND. CODE §§ 7.1-7-5.5-1, 7.1-7-6-5, 7.1-7-6-2.1, 35-46-1-10(b), 35-46-1-10.2(b) (2025) Possession/purchase of an electronic cigarette or e-liquid by persons under age 21 prohibited. IND. CODE § 35-46-1-10.5(a) (2025) Self-service displays and vending machine sales of electronic cigarettes restricted to tobacco/vape shops and places inaccessible to persons under age 21. IND. CODE §§ 35-46-1-11.8, 35-46-1-11.5(c) (2025) "[S]elf-service sale[s]" of e-liquids prohibited. IND. CODE § 7.1-7-5-1.1(d) (2025)	IND. CODE §§ 7.1-3-18.5-1, 7.1-7-5-1.1(a), 6-7-4-10(a) (2025)	

State	Included in at Least 1 State Law Definition of "Tobacco Product."[2]	Definition[3]	Excise or Special Tax (non-sales tax)	Product Packaging	Youth Access/Other Retail Restrictions	Retail License/ Permit Required	Smoke-Free Restrictions
		whether or not the component part is marketed or sold separately." IND. CODE § 24-3-7-5 (2025) *Nicotine liquid container* means "a bottle or other container that: (1) contains a nicotine liquid or another substance containing nicotine; and (2) is sold, marketed, or intended for use with an electronic cigarette or other electronic delivery device [but does not include such container if it is] prefilled and sealed by the manufacturer [and] not intended to be opened by the consumer." IND. CODE § 24-3-7-6 (2025) E-liquid manufacture and sales restrictions			Manufacturers, distributors, and retailers prohibited from marketing e-liquid as a modified risk product. IND. CODE § 7.1-7-5-1.1(i) (2025) Manufacture (including mixing, bottling, and packaging) and sale of e-liquids restricted to persons with proper permits. IND. CODE § 7.1-7-4-1(a) (2025) Retailers prohibited from selling e-liquids with more than 75 mg/ml of nicotine. IND. CODE § 7.1-7-5-1.1(e) (2025) "A retailer who ships an e-liquid from a delivery sale order shall include as part of the shipping documents a document with the following statement: 'E-LIQUIDS: Indiana law prohibits the sale of this product to a person who is less than 21 years of		

State	Included in at Least 1 State Law Definition of "Tobacco Product."[2]	Definition[3]	Excise or Special Tax (non-sales tax)	Product Packaging	Youth Access/Other Retail Restrictions	Retail License/ Permit Required	Smoke-Free Restrictions
		E-liquid means "a substance that: (1) may or may not contain nicotine; and (2) is intended to be vaporized and inhaled using a vapor product." IND. CODE § 7.1-7-2-10 (2025) *Tobacco product* means "a product that: (1) contains tobacco or nicotine, including e-liquid . . . that contains nicotine; and (2) is intended for human consumption." IND. CODE § 7.1-1-3-47.5(b) (2025) *Vapor product* means "a powered vaporizer that converts e-liquid to a vapor intended for inhalation." IND. CODE § 7.1-7-2-23 (2025) Tax			age.'" IND. CODE § 7.1-7-5.5-5 (2025) Delivery sales of e-liquids must be prepaid by purchaser, shipped only to purchaser, and only after good faith effort to ascertain age. IND. CODE §§ 7.1-7-5.5-3, 7.1-7-5.5-2 (2025) Sale of e-liquid or electronic cigarettes containing vitamin E acetate is prohibited. IND. CODE § 35-46-1-11.9 (2025) A specialty e-cigarette/e-liquid store cannot be located within 1,000 feet of a school (applies to new businesses as of July 1, 2020). IND. CODE § 35-46-1-11.4 (2025) Anyone who sells tobacco or e-cigarettes must hold a valid state or federal ID and keep it or a copy on site to present upon request to an excise officer or law enforcement. INDIANA CODE § 7.1-3-18.5-		

					9.2 (2025)		

State	Included in at Least 1 State Law Definition of "Tobacco Product."[2]	Definition[3]	Excise or Special Tax (non-sales tax)	Product Packaging	Youth Access/Other Retail Restrictions	Retail License/ Permit Required	Smoke-Free Restrictions
		Closed system cartridge means "a sealed, prefilled, and disposable container of consumable material in which the container is inserted directly into a vapor product, and is not intended to be opened or accessible through customary or reasonably foreseeable handling or use." IND. CODE § 6-7-2-0.5 (2025) *Consumable material* means "any liquid solution or other material used in a closed system container that is depleted as the vapor product is used. IND. CODE § 6-7-2-0.7 (2025) *Consumable material* means "any liquid solution or other					

State	Included in at Least 1 State Law Definition of "Tobacco Product."[2]	Definition[3]	Excise or Special Tax (non-sales tax)	Product Packaging	Youth Access/Other Retail Restrictions	Retail License/ Permit Required	Smoke-Free Restrictions
		material used in an open system container that is depleted as the vapor product is used. The term does not include closed system cartridges . . ." IND. CODE § 6-7-4-2 (2025) *Open system container* means "all containers of consumable material for intended use in a vapor product for which the container is intended to be refillable. The term does not include closed system cartridges …" IND. CODE § 6-7-4-5 (2025) *Vapor product* means "(1) [a] device, such as an electronic cigarette, that employs a mechanical heating element, battery, or electronic circuit, regardless of shape or					

State	Included in at Least 1 State Law Definition of "Tobacco Product."[2]	Definition[3]	Excise or Special Tax (non-sales tax)	Product Packaging	Youth Access/Other Retail Restrictions	Retail License/ Permit Required	Smoke-Free Restrictions
		size, that can be used to produce vapor from consumable material that may or may not be sold with the device [or] (2) [a]ny open system container of a consumable material in a solution or other form that is intended to be used with or in a device described in subdivision (1) [or] (3) [d]isposable vapor product devices that are attached to a closed system cartridge and intended for single use [but] does not include closed system cartridges …" IND. CODE § 6-7-4-8 (2025)					
Iowa	No.	*Vapor product* means "any noncombustible product, which may or may not contain nicotine, that employs a heating element, power source, electronic circuit, or other	N/A	N/A	Sale/distribution of vapor products to anyone under age 21 prohibited. IOWA CODE § 453A.2(1) (2025) Possession/purchase/use of vapor products by persons under age 21 prohibited.	Yes. IOWA CODE §§ 453A.47A(1), 453A.13(1), 453A.36(7)(a) (2025)	Use of electronic cigarettes prohibited on state-operated and owned buildings and outdoor grounds used in

State	Included in at Least 1 State Law Definition of "Tobacco Product."[2]	Definition[3]	Excise or Special Tax (non-sales tax)	Product Packaging	Youth Access/Other Retail Restrictions	Retail License/ Permit Required	Smoke-Free Restrictions
		electronic, chemical, or mechanical means, regardless of shape or size, that can be used to produce vapor from a solution or other substance [including] an electronic cigarette, electronic cigar, electronic cigarillo, electronic pipe, or similar product or device, and 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." IOWA CODE § 453A.1(29) (2025)			IOWA CODE § 453A.2(2) (2025) No distribution of free vapor products to persons under age 21 or within 500 feet of places when primarily in use by minors. IOWA CODE § 453A.39(2)(b) (2025) Self-service displays of vapor products restricted to locations inaccessible to persons under age 21. IOWA CODE § 453A.36A(1) (2025) Vending machine sales of vapor products restricted to locations inaccessible to persons under age 21. IOWA CODE § 453A.36(6) (2025) Retailers making delivery sale of vapor products must use method that requires signature of person at least 21 years of age before package is released. IOWA CODE § 453A.47B(2) (2025)		connection with the building, except in privately-owned buildings located on Capitol Complex property. STATE OF IOWA EMPLOYEE POLICY (Appendix E) (2023) Use of electronic smoking devices prohibited by regulation on campus of Iowa State University. IOWA ADMIN. CODE r. 681-13.17(262)(1) (2025) Use of electronic cigarettes prohibited by regulation on University of

State	Included in at Least 1 State Law Definition of "Tobacco Product."[2]	Definition[3]	Excise or Special Tax (non-sales tax)	Product Packaging	Youth Access/Other Retail Restrictions	Retail License/ Permit Required	Smoke-Free Restrictions
							Iowa campus. IOWA ADMIN. CODE r. 681-12.6(262) (2025) Vaping prohibited in foster home and any vehicle when foster child is present. IOWA ADMIN. CODE r. 441-113.5(237)(6)(g) (2025) Vaping prohibited in cars carrying food orders placed through food delivery platform. IOWA CODE § 137G.3(1)(d) (2025)
Kansas	No.	*Electronic cigarette* means "a battery-powered device, whether or not such	Privilege tax for sale or dealing of electronic cigarettes "at the	N/A	Sale/distribution of electronic cigarettes to persons under age 21 prohibited. KAN.	Yes, both retailers and vending	N/A

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		device is shaped like a cigarette, that can provide inhaled doses of nicotine by delivering a vaporized solution by means of cartridges or other chemical delivery systems." KAN. STAT. ANN. § 79-3301(m) (2025) *Consumable material* means "any liquid solution or other material that is depleted as an electronic cigarette is used." KAN. STAT. ANN. § 79-3399(b) (2025)	rate of $0.05 per milliliter of consumable material." KAN. STAT. ANN. § 79-3399(a) (2025)		STAT. ANN. § 79-3321(l) (2025) Purchase/possession of electronic cigarettes by person under age 21 prohibited. KAN. STAT. ANN. § 79-3321(m)–(n) (2025) Self-service displays of electronic cigarettes restricted to tobacco specialty stores and vending machine inaccessible to persons under age 21 or which has a lock-out device. KAN. STAT. ANN. § 79-3321(t)–(u) (2025) Possession or distribution of electronic cigarettes prohibited at juvenile correctional facility or institution. KAN. ADMIN. REGS. § 123-2-111(b)(16) (2025)	machine distributors. KAN. STAT. ANN. § 79-3303(a) (2025)	
Kentucky	No.	Youth Access *Vapor product* means "any noncombustible product that employs a	Closed vapor cartridges taxed at $1.50 per cartridge. KY. REV. STAT. ANN.	N/A	Sale/distribution of vapor products, including free samples, to persons under age 21 prohibited. KY. REV. STAT. ANN. §§ 438.310(1),	Yes, effective January 1, 2026. KY. STAT. ANN. §§ 438.305–	Use of electronic cigarettes and vaping devices prohibited on any and all properties

						438.350 (2025)	

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		heating element, battery, power source, electronic circuit, or other electronic, chemical, or mechanical means, regardless of shape or size and including the component parts and accessories thereto, that can be used to deliver vaporized nicotine or other substances to users inhaling from the device [and] includes but is not limited to any device deemed to be an electronic nicotine delivery system by the [FDA], any electronic cigarette, electronic cigar, electronic cigarillo, electronic pipe, or similar product or device and every variation thereof, regardless of whether marketed as such, and any vapor cartridge or other container of a	§ 138.140(2)(a)(4) (2025) Open vaping systems taxed at 15% of the actual price distributor sells the system. KY. REV. STAT. ANN. § 138.140(2)(a)(5) (2025)		438.313(1), 438.315(1) (2025) Purchase of vapor products by persons under age 21 prohibited. KY. REV. STAT. ANN. §§ 438.311(1), 438.315(2) (2025) Possession/use of vapor products by person under age 21 prohibited. KY. REV. STAT. ANN. § 438.350(1) (2025) Vending machines must be inaccessible to minors or in line of sight of cashier. KY. REV. STAT. ANN. § 438.315(3) (2025)		owned or operated by the Executive branch, including buildings, land, and vehicles owned, leased, or contracted for state use. Includes certain health care facilities, veterans' facilities, state parks, fairgrounds, and highway rest areas. KY. EXEC. ORD. 2014-747 (2014) Use of electronic cigarettes prohibited in courtrooms and hallways of Hardin District Court. KY. R. HARDIN DISTRICT COURT,

State	Included in at Least 1 State Law Definition of "Tobacco Product."[2]	Definition[3]	Excise or Special Tax (non-sales tax)	Product Packaging	Youth Access/Other Retail Restrictions	Retail License/ Permit Required	Smoke-Free Restrictions
		liquid solution or other material that is intended to be used with or in an electronic cigarette, electronic cigar, electronic cigarillo, electronic pipe, or other similar product or device." KY. REV. STAT. ANN. § 438.305(9)(a) (2025) Tax *Closed vapor cartridge* means "a pre-filled disposable cartridge that: (1) [i]s intended to be used with or in a noncombustible product that employs a heating element battery, power source, electronic circuit, or other electronic, chemical, or mechanical means, regardless of shape or size, to deliver vaporized or					RULE 15.01 (2022) Use of electronic cigarettes prohibited in courtrooms and hallways of the Christian County Justice Center. KY. R. CHRISTIAN COUNTY DISTRICT COURT, RULE 14.01 (2020) The use of vapor products prohibited on school property and in school vehicles and at all school-related trips and activities (except designated outdoor areas at secondary schools). KY.

State	Included in at Least 1 State Law Definition of "Tobacco Product."[2]	Definition[3]	Excise or Special Tax (non-sales tax)	Product Packaging	Youth Access/Other Retail Restrictions	Retail License/ Permit Required	Smoke-Free Restrictions
		aerosolized nicotine, non-nicotine substances, or other materials to users that may be inhaling from the product such as any electronic cigarette, electronic cigar, electronic cigarillo, electronic pipe, or other similar product or device and every variation thereof, regardless of whether marketed as such; and (2) [c]ontains nicotine or non-nicotine substances or other material consumed during the process of vaporization or aerosolization." KY. REV. STAT. ANN. § 138.130(4) (2025) *Open vaping system* means "(1) [a]ny noncombustible product that employs a heating element,					REV. STAT. ANN. §§ 438.345, 438.050 (2025) Electronic cigarettes prohibited from underground mines. KY. REV. STAT. ANN. § 352.170(3) (2025) Child care professionals prohibited from vaping in presence of a child. 922 KY. ADMIN. REGS. 2:180:5(7)(b), 2:120:3(10), 2:100:10(10)(b) (2025) Use of electronic cigarettes prohibited at body piercing and tattooing

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		battery, power source, electronic circuit, or other electronic, chemical, or mechanical means, regardless of shape or size and including the component parts and accessories thereto, that uses a refillable liquid solution to deliver vaporized or aerosolized nicotine, non-nicotine substances, or other materials to users that may be inhaling from the product such as any electronic cigarette, electronic cigar, electronic cigarillo, electronic pipe, or similar product or device and every variation thereof, regardless of whether marketed as such; and (2) [a]ny liquid solution that is intended to be used with [such a					workstations. 902 KY. ADMIN. REGS. 45:070:10(2)(a), 45:065:10(2)(a) (2025) Use of "vapor-producing products" restricted at public swimming and bathing facilities and prohibited at splash pads run by local governments. 902 KY. ADMIN. REGS. 10:120 § 14(2)(b), 10:190 § 11(3) (2025)

State	Included in at Least 1 State Law Definition of "Tobacco Product."[2]	Definition[3]	Excise or Special Tax (non-sales tax)	Product Packaging	Youth Access/Other Retail Restrictions	Retail License/ Permit Required	Smoke-Free Restrictions
		product]." KY. REV. STAT. ANN. § 138.130(10)(a) (2025)					
Louisiana	No.	Youth Access and Tax *Vapor product* means "any non-combustible product containing nicotine or other substances 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 nicotine in a solution or other form [and] includes any electronic cigarette, electronic cigar, electronic cigarillo, electronic pipe, or similar product or device and any vapor cartridge or other container of nicotine in a solution or other form	Vapor products and electronic cigarettes taxed at $0.15 per milliliter of "consumable nicotine liquid solution or other material containing nicotine that is depleted as a vapor product is used." LA. STAT. ANN. § 47:841(F) (2025)	N/A	Sale/distribution of vapor products to persons under age 21 prohibited. LA. STAT. ANN. §§ 14:91.8(C), (E), 26:911(A)(1), 14:91.6(A) (2025) Possession of vapor product by persons under age 21 prohibited unless accompanied by parent or in a private residence. LA. STAT. ANN. § 14:91.8(F) (2025) Self-service displays of vapor products restricted to tobacco businesses and vending machines located in age-restricted settings. LA. STAT. ANN. §§ 26:910, 26:910.1 (2025) Manufacturers prohibited from selling online electronic cigarettes and vapor products to persons under age 21. For	Yes (retail, vending, and wholesale). LA. STAT. ANN. § 26:902 (2025)	Smoking or carrying electronic cigarettes and advanced personal vaporizers prohibited on any school property. LA. STAT. ANN. §§ 17:240(A)(2) (definition of "smoking"), 17:240(B)(2) (2025) Using vaping devices in vehicles prohibited when child under age 13 is present. LA. STAT. ANN. § 32:300.4(A) (2025)

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		that is intended to be used with or in an electronic cigarette, electronic cigar, electronic cigarillo, electronic pipe, or similar product or device." LA. STAT. ANN. §§ 14:91.8(G)(7), 14:91.6(B)(7), 47:842(20) (2025) Youth Access *Vapor product* means "any non combustible product containing nicotine or other substances 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 nicotine or other substances [and] includes any electronic			online sales, manufacturer must verify the age of the purchaser through a real-time electronic age verification platform. Age must be verified at time of delivery. LA. STAT. ANN. § 26:911(E) (2025)		

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		cigarette, electronic cigar, electronic cigarillo, electronic pipe, or similar product or device and any vapor cartridge or other container of nicotine in a solution or other form that is intended to be used with or in an electronic cigarette, electronic cigar, electronic cigarillo, electronic pipe, or similar product or device." LA. STAT. ANN. § 26:901(32) (2025) *E-liquid* means "a substance that does not include cannabis or CBD as defined under the laws of this state and the laws of the United States and which . . . [m]ay or may not contain nicotine, [i]s intended to be vaporized and					

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		inhaled using a vapor product, [and i]s a legal substance …" LA. STAT. ANN. § 26:901(7) (2025)					
Maine	Yes. ME. STAT. tit. 22, § 1551(3) (2025); ME. STAT. tit. 36, § 4401(9) (2025)	Sales and Use *Tobacco product* means "any product that is made from or derived from tobacco, or that contains nicotine, that is intended for human consumption or is likely to be consumed, whether smoked, heated, chewed,	E-cigarettes taxed as "other tobacco" products at rate of 43% of wholesale price. ME. STAT. tit. 36, § 4403(2) (2025)	Nicotine liquid containers cannot be sold/distributed unless child-resistant. ME. STAT. tit. 22, § 1560-B(2) (2025)	Sale/distribution of tobacco products to persons under age 21 prohibited (unless the person has attained 18 years of age as of July 1, 2018). ME. STAT. tit. 22, § 1555-B(2) (2025) Employees of e-cigarette retailers must be at least 17 years of age; if employee's age is between 17 and 21, they may only sell e-	Yes. ME. STAT. tit. 22, § 1551-A(1) (2025)	Use of electronic cigarettes included in definition of "smoking" and prohibited in same spaces smoking prohibited (ME. STAT. tit. 22, § 1541(6) (2025)) (definition of "smoking");

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		absorbed, dissolved, inhaled or ingested by any other means, including, but not limited to, a cigarette, a cigar, a hookah, pipe tobacco, chewing tobacco, snuff or snus [including] an electronic smoking device and any component or accessory used in the consumption of a tobacco product, such as filters, rolling papers, pipes and liquids used in electronic smoking devices, whether or not they contain nicotine." ME. STAT. tit. 22, § 1551(3) (2025) *Electronic smoking device* means "a device used to deliver nicotine or any other substance intended for human consumption that may			cigarettes in presence of supervisor at least 21 years old. ME. STAT. tit. 22, § 1555-B(1) (2025) Self-service displays of tobacco products prohibited except for sale of tobacco products in multi-unit packages of 10 or more units, in tobacco specialty stores or in locations inaccessible to persons under age 21. ME. STAT. tit. 22, § 1555-B(11) (2025) Vending machine sales of tobacco products restricted to locations inaccessible to persons under age 21. ME. STAT. tit. 22, § 1553-A(1)(C) (2025) Purchase of tobacco products by persons under age 21 prohibited. ME. STAT. tit. 22, § 1555-B(5-A) (2025)		including certain indoor public spaces and day care/babysitting facilities (and related transportation vehicles) (ME. STAT. tit. 22, § 1542 (2025)); in school buildings, on school grounds or buses or at any school-sponsored event (ME. STAT. tit. 22, § 1578-B(2) (2025)); certain outdoor areas, (ME. STAT. tit. 22, § 1550(2) (2025)); and near beaches, state parks, and historic sites (ME. STAT. tit. 22, § 1580-E(2) (2025)).

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		be used by a person to simulate smoking through inhalation of vapor or aerosol from the device [including] a device manufactured, distributed, marketed or sold as an electronic cigarette, electronic cigar, electronic pipe, electronic hookah or so-called vape pen." ME. STAT. tit. 22, § 1541(1-A) (2025); ME. STAT. tit. 36, § 4401(2-A) (2025) *Tobacco products* means "cigars; cheroots; stogies; electronic smoking devices and liquids used in electronic smoking devices whether or not they contain nicotine; periques, granulated, plug cut, crimp cut, ready rubbed and other smoking tobacco;					Vaping and use of electronic cigarettes prohibited throughout the Wells Reserve except at designated smoking area in parking lot. 94-335-1 ME. CODE R. § 1(G)(4) (2025)

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		snuff; snuff flour; snus; cavendish; plug and twist tobacco; finecut 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 intended for human consumption or is likely to be consumed, whether smoked, heated, chewed, absorbed, dissolved, inhaled or ingested by any other means." ME. STAT. tit. 36, § 4401(9) (2025) Packaging Restrictions *Electronic nicotine delivery device* means "any noncombustible device containing or delivering nicotine or any other substance					

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		intended for human consumption that employs a heating element, power source, electronic circuit or other electronic, chemical or mechanical means and that may be used to simulate smoking through inhalation of vapor or aerosol from the device, including, without limitation, a device manufactured, distributed, marketed or sold as an electronic cigarette, electronic cigar, electronic pipe, electronic hookah or so-called vape pen." ME. STAT. tit. 22, § 1560-B(1)(B) (2025) *Nicotine liquid container* means "a container used to hold a liquid, gel or other substance containing nicotine that is sold,					

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		marketed or intended for use as or with an electronic nicotine delivery device [but does not include cartridges] prefilled and sealed by the manufacturer and not intended to be opened by the consumer." ME. STAT. tit. 22, § 1560-B(1)(C) (2025)					
Maryland	Yes. MD. CODE ANN., BUS. REG. § 16-3A-01(c) (2025); MD. CODE ANN., CRIM. LAW § 10-101(d) (2025); MD. CODE ANN., HEALTH–GEN. § 13-1001(u) (2025);	*Tobacco product* means any "product that is: (i) intended for human inhalation, absorption, ingestion, smoking, heating, chewing, dissolving, or any other manner of consumption that is made of, derived from, or contains: (1) tobacco; or (2) nicotine; or (ii) an accessory or a component used in any manner of consumption of a product described in item (i) of this	Electronic smoking devices taxed at rate of 20% of the retail price. MD. CODE ANN., TAX–GEN. § 11–104(j)(2) (2025) Vaping liquid sold in container of 5 ml or less is taxed at rate of 60% of the retail price. MD. CODE ANN., TAX–GEN. § 11–104(j)(3) (2025)	N/A	Sale/distribution of electronic smoking devices or coupons for electronic smoking devices to persons under age 21 years prohibited unless person is at least 18 years of age and an active duty member of the military. MD. CODE ANN., HEALTH–GEN. §§ 24-305(b), 307(b) (2025) (distribution); MD. CODE ANN., CRIM. LAW § 10-107(b)(2), (c)(1) (2025) (coupons) Sale of flavored electronic smoking devices prohibited, including disposable	Yes, license required for shipment, manufacture, distribution, import, or sale of electronic smoking devices into or within state. MD. CODE ANN., BUS. REG. §§ 16.7-201, 16.7-211(a),	Vaping is prohibited anywhere that smoking is prohibited under state's clean indoor air law. MD. CODE ANN., HEALTH–GEN. §§ 24-501–24-511 (2025)

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	MD. CODE ANN., LOCAL GOV'T § 1-1201(c) (2025)	paragraph [and includes] electronic smoking devices …" MD. CODE ANN., BUS. REG. § 16-3A-01(c) (2025); MD. CODE ANN., CRIM. LAW § 10-101(d) (2025); MD. CODE ANN., HEALTH–GEN. § 13-1001(u) (2025); MD. CODE ANN., LOCAL GOV'T § 1-1201(c) (2025) *Electronic smoking device* means "a device that can be used to deliver aerosolized or vaporized nicotine to an individual inhaling from the device [including] an electronic cigarette, an electronic cigar, an electronic cigarillo, an electronic pipe, an electronic hookah, a vape pen, and vaping liquid; and … any component, part, or			products (except tobacco and menthol flavor). FIELD ENFORCEMENT DIV. BULLETIN TT-77 (2020) Vending machine sales of electronic smoking devices prohibited unless located in establishment inaccessible to persons under age 21. MD. CODE ANN., BUS. REG. § 16-3A-02 (2025)	16.7-213(a) (2025)	

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		accessory of such a device regardless of whether or not it is sold separately, including any substance intended to be aerosolized or vaporized during use of the device." MD. CODE ANN., BUS. REG. § 16.7-101(c) (2025) *Vaping liquid* means "a liquid that: (1) consists of propylene glycol, vegetable glycerin, or other similar substance; (2) may or may not contain natural or artificial flavors; (3) may or may not contain nicotine; and (4) converts to vapor intended for inhalation when heated in an electronic device." MD. CODE ANN., BUS. REG. § 16.7-101(l) (2025)					

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Massachusetts	Yes. MASS. GEN. LAWS ch. 270, § 6(a) (2025); MASS. GEN. LAWS ch. 270, § 28(a) (2025); MASS. GEN. LAWS ch. 64C, § 1 (2025)	*Tobacco product* means "a product containing, made or derived from tobacco or nicotine that is intended for human consumption, whether smoked, chewed, absorbed, dissolved, inhaled, snorted, sniffed or ingested by any other means including . . . electronic cigarettes, electronic cigars, electronic pipes, electronic nicotine delivery systems or any other similar products that rely on vaporization or aerosolization, [and including] any component, part or accessory . . ." MASS. GEN. LAWS ch. 270, §§ 6(a), 28(a) (2025) *Liquid nicotine container* means "a package: (i) from	Electronic nicotine delivery systems taxed at rate of 75% of the wholesale price. MASS. GEN. LAWS ch. 64C, § 7E(b) (2025)	Liquids or gels containing nicotine must be sold in child-resistant package. MASS. GEN. LAWS ch. 270, § 27(b) (2025); 940 MASS. CODE REGS. 21.05 (2025) Electronic smoking devices may not be opened, repackaged or sold in smaller quantities than the smallest package distributed by the manufacturer for individual consumer use. 940 MASS. CODE REGS.	Sale/distribution of electronic smoking devices to persons under age 21 prohibited. MASS. GEN. LAWS ch. 270, § 6(b) (2025); 940 MASS. CODE REGS. 21.04(3) (2025) Sale/distribution of flavored electronic nicotine delivery systems or flavor enhancers restricted to sales by a smoking bar for onsite consumption and sales of flavored electronic nicotine delivery devices to out-of-state purchasers. MASS. GEN. LAWS ch. 270, § 28(b)–(c) (2025) Sale of electronic nicotine delivery systems with nicotine content greater than 35 mg/ml restricted to specialty tobacco stores and smoking bars. MASS. GEN. LAWS ch. 270, § 29(b) (2025) Self-service displays and vending machine sales of	Yes (retailer and distributor). MASS. GEN. LAWS ch. 64C, § 7E(h) (2025)	Use of electronic cigarettes included in definition of "smoking" and prohibited in same spaces smoking prohibited, MASS. GEN. LAWS ch. 270, § 22(a) (2025) (definition of smoking); including workplaces, indoor public places, child care centers, state buildings and vehicles (with some exceptions) MASS. GEN. LAWS ch. 270, § 22(b)–(c) (2025); and public transportation. MASS. GEN. LAWS ch. 272, § 43A (2025)

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		which nicotine in a solution or other form is accessible through normal and foreseeable use by a consumer; and (ii) that is used to hold soluble nicotine in any concentration [but does not include] a sealed, prefilled and disposable container . . . if the nicotine in the container is inaccessible through customary or reasonably foreseeable handling or use, including reasonably foreseeable ingestion or other contact by children." MASS. GEN. LAWS ch. 270, § 27(a) (2025) *Electronic smoking device* means "any product that can deliver nicotine to the user through inhalation of vapor [including] any		21.04(1)(b) (2025) Sale of electronic nicotine delivery systems in any form other than an original factory wrapped package or refilling a manufacturer prefilled and sealed cartridge is prohibited. 105 MASS. CODE REGS. 665.030 (2025)	electronic smoking devices restricted to adult-only facilities. 940 MASS. CODE REGS. 21.04(2), (4) (2024); 105 MASS. CODE REGS. 665.010(B) (2025) Redemption of discount coupons for electronic smoking devices prohibited. 105 MASS. CODE REGS. 665.025 (2025) Sampling/free distribution of electronic smoking devices prohibited. 940 MASS. CODE REGS. 21.04(1)(a) (2025) Distribution of free samples in a retail or other commercial establishment prohibited (except in retail tobacco stores and smoking bars). MASS. GEN. LAWS ch. 270, § 6(c) (2025) Sale of electronic cigarettes in health care institution buildings or grounds		Use of electronic cigarettes prohibited in school buildings, grounds, buses or school-sponsored events. MASS. GEN. LAWS ch. 74, § 58 (2025); MASS. GEN. LAWS ch. 71, § 2A (2025) Nursing homes must designate electronic cigarette-free areas in common areas. No employee may use electronic cigarettes in any patient area. MASS. GEN. LAWS ch. 111, § 72X (2025) Use of nicotine delivery systems

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		component part of such product, including liquid for use in the device regardless of whether the liquid contains nicotine, [and] whether or not sold separately …" 940 MASS. CODE REGS. 21.03 (2025) Sales and tax *Electronic nicotine delivery system* means "an electronic device, whether for 1-time use or reusable, that can be used to deliver nicotine or another substance to a person inhaling from the device including, but not limited to, electronic cigarettes, electronic cigars, electronic cigarillos, electronic pipes, vaping pens, hookah pens and other similar devices that rely on			prohibited. MASS. GEN. LAWS ch. 112, § 61A (2025) Mail-order or internet sales of electronic smoking devices prohibited unless retailer requires age-verification and signature by person of legal sales age upon receipt. 940 MASS. CODE REGS. 21.04(1)(c), (4)(a) (2025)		at licensed recreational children camps prohibited. 105 MASS. CODE REGS. 430.165 (2025)

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		vaporization or aerosolization; [including] any noncombustible liquid or gel that is manufactured into a finished product for use in such electronic device [and] any component, part or accessory of a device used during the operation of the device even if the part or accessory was sold separately …" MASS. GEN. LAWS ch. 64C, § 7E(a) (2025); MASS GEN. LAWS ch. 270, § 29(a) (2025) Tax *Tobacco products* means "cigarettes, an electronic nicotine delivery system … and smokeless tobacco." MASS. GEN. LAWS ch. 64C, § 1 (2025)					

State	Included in at Least 1 State Law Definition of "Tobacco Product."[2]	Definition[3]	Excise or Special Tax (non-sales tax)	Product Packaging	Youth Access/Other Retail Restrictions	Retail License/ Permit Required	Smoke-Free Restrictions
Michigan	No.	*Vapor product* means "a noncombustible product 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 nicotine or any other substance, and the use or inhalation of which simulates smoking . . . [including] an electronic cigarette, electronic cigar, electronic cigarillo, electronic pipe, or similar product or device and a vapor cartridge or other container of nicotine or other substance in a solution or other form that is intended to be used with or in an [aforementioned device]." MICH. COMP.	N/A	Liquid nicotine containers must be child-resistant (unless prefilled, sealed and not intended to be opened by the consumer). MICH. COMP. LAWS § 722.642b(1) (2025)	Sale of vapor products to persons under age 21 years prohibited. MICH. COMP. LAWS §§ 722.641(1), 722.644(b) (2025) (definition of "minor") Persons under age 21 years prohibited from purchasing/possessing vapor products or using vapor products in a public place. MICH. COMP. LAWS §§ 722.642(3), 722.644(b) (2025) (definition of "minor") Internet sales of vapor products permitted after verifying purchaser is at least 21 years of age through a third-party service. MICH. COMP. LAWS § 722.641(8)(b) (2025) Self-service displays of vapor products prohibited. MICH. COMP. LAWS § 722.642c (2025)	No.	Use of electronic smoking devices prohibited in Third Judicial Circuit Court. R 3 CIR Rule § 8.115 (F)(1) (2017) Vaping prohibited on child care center property and in homes and vehicles used to transport children in care when in operation for child care. MICH. ADMIN. CODE r. 400.1903(8), 400.8110(13) (2025) Use of e-cigarettes prohibited on streetcars and street railway stations. MICH.

State	Included in at Least 1 State Law Definition of "Tobacco Product."[2]	Definition[3]	Excise or Special Tax (non-sales tax)	Product Packaging	Youth Access/Other Retail Restrictions	Retail License/ Permit Required	Smoke-Free Restrictions
		LAWS § 722.644(h) (2024) *Liquid nicotine* means "a liquid or other substance containing nicotine in any concentration that is sold, marketed, or intended for use in a noncombustible product 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 nicotine or any other substance, and the use or inhalation of which simulates smoking." MICH. COMP. LAWS § 722.642b(3)(a) (2025)					COMP. LAWS § 257.791b(1) (2025)

State	Included in at Least 1 State Law Definition of "Tobacco Product."[2]	Definition[3]	Excise or Special Tax (non-sales tax)	Product Packaging	Youth Access/Other Retail Restrictions	Retail License/ Permit Required	Smoke-Free Restrictions
Minnesota	Yes. MINN. STAT. § 297F.01, subdiv. 19 (2025)	*Electronic delivery device* means "any product containing or delivering nicotine, lobelia, or any other substance, whether natural or synthetic, intended for human consumption through inhalation of aerosol or vapor from the product. Electronic delivery device includes but is not limited to devices manufactured, marketed, or sold as electronic cigarettes, electronic cigars, electronic pipe, vape pens, modes, tank systems, or under any other product name or descriptor. Electronic delivery device includes any component part of a product, whether or not marketed or sold separately." MINN.	Tax of 95% of wholesale price imposed on tobacco products, including e-cigarettes. MINN. STAT. § 297F.05, subdiv. 3 (2025)	Liquids intended for human consumption and use in an electronic delivery device (whether they contain nicotine or not) must be sold in child-resistant packaging. MINN. STAT. § 461.20(b) (2025)	Sale/distribution of electronic delivery devices prohibited to persons under age 21. MINN. STAT. § 609.685, subdiv. 1a(a) (2025) Sale of electronic delivery devices from a movable place of business (kiosk) prohibited. MINN. STAT. § 461.21 (2025) Self-service displays of electronic delivery devices restricted to adult-only, tobacco-only businesses; vending machines restricted to locations inaccessible to persons under age 21. MINN. STAT. § 461.18 (2025) Delivery sales occurring after December 31, 2021 by an out-of-state retailer must file a statement with the Dept. of Revenue. MINN. STAT. § 297F.031 (2025) Sale of deceptive vapor products prohibited,	Yes. A town board or the governing body may license and regulate electronic delivery devices. However, if they do not, the county board shall license and regulate electronic delivery devices. MINN. STAT. § 461.12, subdiv. 1 (2025) Distributors must also be licensed. MINN. STAT. § 297F.03,	Use of electronic delivery devices included in the definition of "smoking" (MINN. STAT. § 144.413, subdiv. 4 (2025)) and prohibited in all public places, including places of employment and public transportation, day care and health facilities, government owned or operated buildings, facilities owned by Minnesota State Colleges and Universities, the University of Minnesota, facilities licensed by the commissioner of human services

					including those that imitate candy, deserts, beverages, or school supplies, those using characters or symbols that appeal to minors, and those that try to conceal the product's nature from adults. MINN. STAT. § 325F.7821 (2025)		

State	Included in at Least 1 State Law Definition of "Tobacco Product."[2]	Definition[3]	Excise or Special Tax (non-sales tax)	Product Packaging	Youth Access/Other Retail Restrictions	Retail License/ Permit Required	Smoke-Free Restrictions
		STAT. § 609.685, subdiv. 1(c) (2025) *Nicotine solution products* means "any cartridge, bottle, or other package that contains nicotine, including nicotine made or derived from tobacco or sources other than tobacco, that is in a solution that is consumed, or meant to be consumed, through the use of a heating element, power source, electronic circuit, or other electronic, chemical, or mechanical means that produces vapor or aerosol [including] any electronic cigarette, electronic cigar, electronic cigarillo, electronic pipe, electronic nicotine delivery system, electronic vaping				subdiv. 1 (2025)	and those licensed by the commissioner of health (with some exceptions) (MINN. STAT. § 144.414 (2025)); and public and charter schools and any facility or vehicle owned, rented or leased by a school district (MINN. STAT. § 144.4165 (2025)).

State	Included in at Least 1 State Law Definition of "Tobacco Product."[2]	Definition[3]	Excise or Special Tax (non-sales tax)	Product Packaging	Youth Access/Other Retail Restrictions	Retail License/ Permit Required	Smoke-Free Restrictions
		device, electronic vape pen, electronic oral device, electronic delivery device, or similar product or device, and any batteries, heating elements, or other components, parts, or accessories sold with and meant to be used in the consumption of a solution containing nicotine." MINN. STAT. § 297F.01, subdiv. 22b (2025) *Tobacco products* means "any product containing, made, or derived from tobacco that is intended for human consumption, whether chewed, smoked, absorbed, dissolved, inhaled, snorted, sniffed, or ingested by any other means, or any component, part, or					

State	Included in at Least 1 State Law Definition of "Tobacco Product."[2]	Definition[3]	Excise or Special Tax (non-sales tax)	Product Packaging	Youth Access/Other Retail Restrictions	Retail License/ Permit Required	Smoke-Free Restrictions
		accessory of a tobacco product, including, but not limited to, cigars; cheroots; stogies; periques; granulated, plug cut, crimp cut, ready rubbed, and other smoking tobacco; snuff; snuff flour; cavendish; plug and twist tobacco; fine-cut and other chewing tobacco; shorts; refuse scraps, clippings, cuttings and sweepings of tobacco, and other kinds and forms of tobacco; but does not include cigarettes as defined in this section. Tobacco products includes nicotine solution products." MINN. STAT. § 297F.01, subdiv. 19 (2025) *Vapor product* means "a noncombustible product 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 nicotine or any other substance, and the use or inhalation of which simulates smoking. Vapor product includes an electronic cigarette, electronic cigar, electronic cigarillo, electronic pipe, or similar product or device. Vapor product also includes a vapor cartridge or other container of nicotine or other substance in a solution or other form that is intended to be used with or in an electronic cigarette, electronic cigar, electronic cigarillo, electronic pipe, or similar product or device." MINN. STAT. § 325F.782 (2025)					

State	Included in at Least 1 State Law Definition of "Tobacco Product."[2]	Definition[3]	Excise or Special Tax (non-sales tax)	Product Packaging	Youth Access/Other Retail Restrictions	Retail License/ Permit Required	Smoke-Free Restrictions
Mississippi	No.	*Alternative nicotine product* means "(1) [a]n electronic cigarette; or (2) [a]ny other product that consists of or contains nicotine that can be ingested into the body by chewing, smoking, absorbing, dissolving, inhaling or by any other means; (3) [a]ny electronic device that can be used to deliver nicotine to an individual inhaling from the device, including . . . any cartridge component, liquid, capsule or powder used to refill or resupply such an electronic device; or (4) [a]n electronic cigar or cigarillo." MISS. CODE ANN. § 97-32-51(1)(a)(i) (2025) *Electronic cigarette* means "an electronic	N/A	N/A	Sale/distribution of alternative nicotine products or any cartridge, component, liquid, capsule, or powder thereof to persons under 21 prohibited. MISS. CODE ANN. §§ 97-32-51(2), 97-32-52(1), (3) (2025) Purchase of alternative nicotine products by persons under age 21 prohibited. MISS. CODE ANN. § 97-32-9 (2025) Possession of alternative nicotine product by students on educational property is prohibited. MISS. CODE ANN. § 97-32-9 (2025) Internet sales of alternative nicotine products or any cartridge or component require third-party age verification. MISS. CODE ANN. § 97-32-51(3)(b) (2025)	No.	N/A

State	Included in at Least 1 State Law Definition of "Tobacco Product."[2]	Definition[3]	Excise or Special Tax (non-sales tax)	Product Packaging	Youth Access/Other Retail Restrictions	Retail License/ Permit Required	Smoke-Free Restrictions
		product or device that produces a vapor that delivers nicotine or other substances to the person inhaling from the device to simulate smoking, and is likely to be offered to, or purchased by, consumers as an electronic cigarette, electronic cigar, electronic cigarillo or electronic pipe." MISS. CODE ANN. § 97-32-51(1)(b)(i) (2025)					
Missouri	No.	*Vapor product* means "any noncombustible product containing 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 nicotine in a solution or other form [including]	N/A	Nicotine liquid containers must be child-resistant (except prefilled containers not intended to be opened by consumer). MO. REV. STAT. § 407.926.4(1)–(2) (2025)	Sale/distribution of vapor products to persons under age 18 prohibited. MO. REV. STAT. §§ 407.926.1, 407.931.1, 407.931.3 (2025) Vending machine sales restricted to places inaccessible to persons under age 18 or through machines equipped with lock-out device and under direct unobstructed supervision of	Yes. MO. REV. STAT. § 407.934.1 (2025)	Vaping restricted to specifically designated areas of public buildings and grounds occupied by state agencies. MO. CODE REGS. ANN. tit. 1, § 35-1.050(2)(A)(11) (2025) Use of vapor products in

State	Included in at Least 1 State Law Definition of "Tobacco Product."[2]	Definition[3]	Excise or Special Tax (non-sales tax)	Product Packaging	Youth Access/Other Retail Restrictions	Retail License/ Permit Required	Smoke-Free Restrictions
		any electronic cigarette, electronic cigar, electronic cigarillo, electronic pipe, or similar product or device and any vapor cartridge or other container of nicotine in a solution or other form that is intended to be used with or in [any of the aforementioned devices] [but] does not include any alternative nicotine product or tobacco product." MO. REV. STAT. § 407.925.12 (2025) *Nicotine liquid container* means "a bottle or other container of liquid or other substance containing nicotine if the liquid or substance is sold, marketed, or intended for use in a vapor product [but does not include cartridges]			an adult. MO. REV. STAT. § 407.931.2 (2025) Purchase/possession of vapor products by persons less than age 18 prohibited. MO. REV. STAT. § 407.933.1 (2025)		public school buildings or buses prohibited (exceptions allowed). MO. REV. STAT. § 191.775 (2025) E-cigarette use in foster homes, vehicles transporting foster children and in the presence of foster children prohibited. MO. CODE REGS. ANN. tit. 13, § 35-60.040(1)(O) (2025)

State	Included in at Least 1 State Law Definition of "Tobacco Product."[2]	Definition[3]	Excise or Special Tax (non-sales tax)	Product Packaging	Youth Access/Other Retail Restrictions	Retail License/ Permit Required	Smoke-Free Restrictions
		prefilled and sealed by the manufacturer and not intended to be opened by the consumer." MO. REV. STAT. § 407.926.4(2) (2025)					
Montana	No.	*Vapor product* means "a noncombustible product that may contain nicotine and that uses a heating element, power source, electronic circuit, or other electronic, chemical, or mechanical means, regardless of shape or size, to produce vapor from a solution or other substance [including] an electronic cigarette, electronic cigar, electronic cigarillo, electronic pipe, or similar product or device and a vapor cartridge or other container that may contain nicotine in a	N/A	N/A	Sale/distribution of vapor products to persons under age 18 prohibited. MONT. CODE ANN. § 16-11-305(1) (2025) Vending machine sales restricted to bars where machine is under direct line-of-sight supervision. MONT. CODE ANN. § 16-11-306(1) (2025) Possession/use of vapor products by persons under age 18 prohibited. MONT. CODE ANN. § 45-5-637(1) (2025)	Yes. MONT. CODE ANN. § 16-11-303(1) (2025)	Use of vapor products prohibited in or on public school property. MONT. CODE ANN. § 20-1-220(1) (2025)

State	Included in at Least 1 State Law Definition of "Tobacco Product."[2]	Definition[3]	Excise or Special Tax (non-sales tax)	Product Packaging	Youth Access/Other Retail Restrictions	Retail License/ Permit Required	Smoke-Free Restrictions
		solution or other form that is intended to be used with [any aforementioned] device." MONT. CODE ANN. §§ 16-11-302(7), 20-1-220 (2025)					
Nebraska	Yes. NEB. REV. STAT. § 77-4007 (2025)	Sales restrictions *Electronic nicotine delivery system* means "any product or device containing nicotine, tobacco, or tobacco derivatives that employs a heating element, power source, electronic circuit, or other electronic, chemical, or mechanical means, regardless of shape or size, to simulate smoking by delivering the nicotine, tobacco, or tobacco derivatives in vapor, fog, mist, gas, or aerosol form to a person inhaling from the product or device	Tax on electronic nicotine delivery system containing 3 ml or less of consumable material is $0.05 per ml; tax on those containing more than 3 ml of consumable material is 10% of wholesale price. NEB. REV. STAT. § 77-4008(c)-(d) (2025)	N/A	Sale/distribution of electronic nicotine delivery systems to persons under age 21 prohibited. NEB. REV. STAT. §§ 28-1419(1), 28-1425 (2025) Use of electronic nicotine delivery systems by persons under age 21 prohibited. NEB. REV. STAT. § 28-1418 (2025) Vending machine sales of electronic nicotine delivery systems are restricted to locations inaccessible to the general public or in locations where liquor is sold. NEB. REV. STAT. § 28-1429.02 (2025)	Yes. NEB. REV. STAT. § 28-1420 (2025)	Use of electronic smoking devices included in the definition of "smoking" (NEB. REV. STAT. § 71-5727 (2025)) and prohibited in places of employment and public places (NEB. REV. STAT. § 71-5729 (2025)), with some exceptions (NEB. REV. STAT. §§ 71-5730, 71-5735 (2025)).

State	Included in at Least 1 State Law Definition of "Tobacco Product."[2]	Definition[3]	Excise or Special Tax (non-sales tax)	Product Packaging	Youth Access/Other Retail Restrictions	Retail License/ Permit Required	Smoke-Free Restrictions
		[including] any substance containing nicotine, tobacco, or tobacco derivatives, whether sold separately or sold in combination with [an aforementioned product, and products], any product or device marketed, manufactured, distributed, or sold as an electronic cigarette, electronic cigar, electronic cigarillo, electronic pipe, electronic hookah, or similar products…and [a]ny component, part, or accessory [of such a product]." NEB. REV. STAT. § 28-1418.01(3) (2025) Use restrictions *Electronic smoking device* means an electronic nicotine			Self-service displays of electronic nicotine delivery systems restricted to tobacco specialty stores and cigar bars. NEB. REV. STAT. § 28-1429.03 (2025) Delivery sale of electronic nicotine delivery systems by mail, internet, or telephone prohibited to any Nebraska consumer. NEB. REV. STAT. § 28-1429 (2025)		

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		delivery system . . . [including devices] manufactured, distributed, marketed, or sold as an e-cigarette, e-cigar, e-pipe, e-hookah, or vape pen or under any other product name or descriptor. The term also includes any substance that is used in an electronic smoking device." NEB. REV. STAT. § 71-5718.01 (2025) Tax *Consumable material* means "any liquid solution or other material containing nicotine that is depleted as an electronic nicotine delivery system is used." NEB. REV. STAT. § 77-4003.1 (2025)					

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		Tobacco products shall mean "(1) cigars, (2) cheroots, (3) stogies, (4) periques, (5) granulated, plug cut, crimp cut, ready rubbed, and other smoking tobacco, (6) snuff, (7) snuff flour, (8) cavendish, (9) plug and twist tobacco, (10) fine cut and other chewing tobacco, (11) shorts, refuse scraps, clippings, cuttings, and sweepings of tobacco, (12) 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, and (13) electronic nicotine delivery systems [but not cigarettes]…" NEB. REV. STAT. § 77-4007 (2025)					

State	Included in at Least 1 State Law Definition of "Tobacco Product."[2]	Definition[3]	Excise or Special Tax (non-sales tax)	Product Packaging	Youth Access/Other Retail Restrictions	Retail License/ Permit Required	Smoke-Free Restrictions
Nevada	Yes. NEV. REV. STAT. § 370.0318 (2025)	*Vapor product* means "any noncombustible product containing nicotine or any other substance that employs a heating element, power source, electronic circuit or other electronic, chemical or mechanical means, regardless of the shape or size thereof, that can be used to produce vapor from nicotine or any other substance in a solution or other form, the use or inhalation of which simulates smoking [including] an electronic cigarette, cigar, cigarillo, pipe, hookah, or vape pen . . . and the components of such a product or device, whether or not sold separately, including, without limitation, vapor cartridges or other	Vapor products taxed at rate of 30% of wholesale price. NEV. REV. STAT. § 370.450(1) (2025)	"Every person who sells or distributes cigarettes, cigarette paper, products containing, made or derived from tobacco, vapor products, alternative nicotine products or products containing, made or derived from nicotine to an ultimate consumer in this State through the use of a computer network, telephonic network or electronic network shall: (a) E ensure	Sale/distribution vapor products to persons under age 21 prohibited. NEV. REV. STAT. § 370.521 (2025) Sale of vapor products through computer network, telephonic network or other electronic network must be packed and clearly marked "vapor products" and only after age verification through third party service determines person is over age 21 years. NEV. REV. STAT. § 202.24935 (2025)	Yes (retail and wholesale). NEV. REV. STAT. § 370.567(1) (2025)	Use of electronic smoking device included in definition of "smoking" (NEV. REV. STAT. § 202.2483(12)(n) (2025)) and prohibited in places of employment and places open to the public (NEV. REV. STAT. § 202.2483(1)–(2) (2025)), with some exceptions, including areas of casinos where minors are prohibited, and age-restricted businesses, among some other private places (NEV. REV. STAT. § 202.2483(3) (2025)).

State	Included in at Least 1 State Law Definition of "Tobacco Product."[2]	Definition[3]	Excise or Special Tax (non-sales tax)	Product Packaging	Youth Access/Other Retail Restrictions	Retail License/ Permit Required	Smoke-Free Restrictions
		container of nicotine or any other substance in a solution or other form [meant for use with an aforementioned device]." NEV. REV. STAT. §§ 202.2485(5), 370.054 (2025) *Other tobacco product* means "any tobacco of any description, any vapor product, any alternative nicotine product or any product made from tobacco, other than cigarettes." NEV. REV. STAT. § 370.0318 (2025) Use restrictions *Electronic smoking device* means "any product containing or delivering nicotine, a product made or derived from tobacco or any other substance intended for human		that the packaging or wrapping of the items when they are shipped is clearly marked with the word "cigarettes" or, if the items being shipped are not cigarettes, the words "tobacco products," "vapor products" or "nicotine products," as applicable." NEV. REV. STAT. § 202.24935(2) (2025)			Use of vapor products prohibited within any procedure area of an invasive body decoration establishment. NEV. ADMIN. CODE § 444.00849(1) (2025)

State	Included in at Least 1 State Law Definition of "Tobacco Product."[2]	Definition[3]	Excise or Special Tax (non-sales tax)	Product Packaging	Youth Access/Other Retail Restrictions	Retail License/ Permit Required	Smoke-Free Restrictions
		consumption that can be used by a person to simulate smoking in the delivery of nicotine or any other substance through inhalation of vapor or aerosol from the product [including] any component part of [such a product], regardless of whether the component part is sold separately." NEV. REV. STAT. § 202.2483(12)(n) (2025)					
New Hampshire	Yes. N.H. REV. STAT. ANN. § 78:1(XIII) (2025)	Sales and use *E-cigarette* means "any electronic smoking device composed of a mouthpiece, a heating element, a battery, and electronic circuits that may or may not contain nicotine or e-liquid [including] devices whether they are manufactured as e-cigarettes, e-cigars, or e-pipes, or under any	Closed cartridges or containers of nicotine-containing substances not intended to be opened taxed at rate of $0.30/ml and containers intended to be opened taxed at rate of 8% of wholesale price. N.H. REV. STAT. ANN. §	E-cigarettes and liquid nicotine must be sold in original packaging. N.H. CODE ADMIN. R. ANN. LIQ. 1003.01 (2025)	Sale/distribution of e-cigarettes and e-liquid to persons under age 21 prohibited. N.H. REV. STAT. ANN. §§ 126-K:4(I), 126-K:8(I) (2025) Distribution of free e-cigarettes or e-liquid restricted to locations inaccessible to persons under age 21 or licensed retail tobacco store. N.H. REV. STAT. ANN. §§ 126-K:5(I),	Yes. N.H. REV. STAT. ANN. §§ 178:1(VI) (retail), 78:6 (2025) (manufacture and wholesale)	Use of e-cigarettes prohibited in all areas smoking is prohibited (N.H. REV. STAT. ANN. § 155:65(XV) (definition of "smoking")); including hospitals, public transportation, restaurants and day care agencies during hours of

State	Included in at Least 1 State Law Definition of "Tobacco Product."[2]	Definition[3]	Excise or Special Tax (non-sales tax)	Product Packaging	Youth Access/Other Retail Restrictions	Retail License/ Permit Required	Smoke-Free Restrictions
		other product name." N.H. REV. STAT. ANN. §§ 126-K:2(II-b), 175:1(XXXI-a) (2025) *E-liquid* means "any liquid, oil, or wax product containing, but not limited to, nicotine or cannabis intended for use in devices used for inhalation." N.H. REV. STAT. ANN. §§ 126-K:2(II-c), 175:1(XXXI-a) (2025) *Device* means "any product composed of a mouthpiece, a heating element, a battery, and electronic circuits designed or used to deliver any aerosolized or vaporized substance including, but not limited to, nicotine or cannabis . . . [including but not limited to], hookah, e-cigarette, e-cigar, e-pipe, vape pen,	78:2(II)(b) (2025)		126-K:2(V) (2025) (definition of "minor") Purchase/possession/use of e-cigarettes or liquid nicotine by persons under age 21 prohibited. N.H. REV. STAT. ANN. § 126-K:6(I) (2025)		operation, as well as any other enclosed place of public access when smoking cannot be "effectively segregated." N.H. REV. STAT. ANN. § 155:66 (2025) Use of e-cigarette and e-liquid in or on the grounds of a "public educational facility" prohibited. N.H. REV. STAT. ANN. § 126-K:7(I) (2025)

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		or e-hookah." N.H. REV. STAT. ANN. §§ 126-K:2(II-a) (2025) Tax *Electronic cigarette* means "a noncombustible device regardless of shape or size that can be used to deliver aerosolized or vaporized nicotine to a person inhaling from the device, including but not limited to a device manufactured, distributed, marketed, or sold as an electronic cigarette, electronic cigar, electronic cigarillo, electronic pipe, electronic hookah, vape pen, or any other similar product or device under any other product name or descriptor . . . [including] any liquid or other substance					

State	Included in at Least 1 State Law Definition of "Tobacco Product."[2]	Definition[3]	Excise or Special Tax (non-sales tax)	Product Packaging	Youth Access/Other Retail Restrictions	Retail License/ Permit Required	Smoke-Free Restrictions
		containing nicotine that is intended to be used with or in such a device, including in a closed cartridge or container that is not intended to be opened." N.H. REV. STAT. ANN. § 78:1(III-a) (2025) *Tobacco products* means "any product containing, made, or derived from tobacco or nicotine that is intended for human consumption, including but not limited to cigarettes, electronic cigarettes, loose tobacco, smokeless tobacco, and cigars." N.H. REV. STAT. ANN. § 78:1(XIII) (2025)					
New Jersey	Yes. N.J. STAT. ANN. §§ 54:40B-2, 2A:170-	Use restrictions *Electronic smoking device* means "an electronic device that can be used to deliver	Liquid nicotine taxed at rate of $0.10 per fluid milliliter by volume, and a proportionate	Liquid nicotine must be sold in child-resistant containers. N.J. STAT. ANN. §	Sale/distribution of electronic smoking device to person under age 21 prohibited. N.J. STAT. ANN. §§ 2A:170-51.4(a)(2), 2C:33-13.1(a) (2025)	Yes (for sales of container e-liquid). N.J. STAT. ANN. §§ 54:40B-	Use of electronic smoking device included in definition of "smoking" (N.J. STAT. ANN. §

State	Included in at Least 1 State Law Definition of "Tobacco Product."[2]	Definition[3]	Excise or Special Tax (non-sales tax)	Product Packaging	Youth Access/Other Retail Restrictions	Retail License/ Permit Required	Smoke-Free Restrictions
	51.14(1)(f) (2025)	nicotine or other substances to the person inhaling from the device, including, but not limited to, an electronic cigarette, cigar, cigarillo, or pipe." N.J. STAT. ANN. § 26:3D-57 (2025) Packaging restrictions *Liquid nicotine* means "any solution containing nicotine which is designed or sold for use with an electronic smoking device." N.J. STAT. ANN. § 2A:170-51.9(a)(2) (2025) *Liquid nicotine container* means "a bottle or other container of liquid, wax, gel, or other substance containing nicotine, where the liquid or other	rate on all fractional parts of fluid milliliter (except container e-liquid). N.J. STAT. ANN. § 54:40B-3.2(a), (d) (2025) Container e-liquid taxed at rate of 10% of the listed retail sale price. N.J. STAT. ANN. § 54:40B-3.4(a) (2025)	2A:170-51.9(a) (2025)	Advertising electronic cigarettes prohibited on NJ Transit. N.J. ADMIN. CODE § 16:86-1.2(a)(8) (2025) Container e-liquids may only be sold at retail by licensed specialty vapor businesses. N.J. STAT. ANN. § 54:40B-3.3(a) (2025) Discounted sales of vapor products (including through coupons and rebates) prohibited. N.J. STAT. ANN. § 2A:170-51.11(a) (2025) Discounted sales or distribution of flavored vapor products prohibited. N.J. STAT. ANN. § 2A:170-51.12(a) (2025) Any business that sells vapor products must also stock and sell at least one type of nicotine replacement therapy drug, device, or combination product that has been	3.3(a) (retail), 54:40B-6 (2025) (registration of wholesalers and distributors)	26:3D-57), and prohibited in same spaces smoking prohibited, including: indoor public places, workplaces, public parks and beaches (26:3D-58); with some exceptions (26:3D-59); and restricted in lodging establishments (26:3D–60 (2025)). Children's Group Homes must prohibit use of electronic smoking devices by children and staff sale/distribution of such devices to children. N.J.

State	Included in at Least 1 State Law Definition of "Tobacco Product."[2]	Definition[3]	Excise or Special Tax (non-sales tax)	Product Packaging	Youth Access/Other Retail Restrictions	Retail License/ Permit Required	Smoke-Free Restrictions
		contained substance is sold, marketed or intended for use in a vapor product [but] does not include [containers] prefilled and sealed by the manufacturer [and] not intended to be opened by the consumer." N.J. STAT. ANN. § 2A:170-51.9(a)(3) (2025) *Vapor product* means "any non-combustible product containing nicotine that employs a heating element, power source, electronic circuit, or other electronic, chemical, or mechanical means, regardless of shape or size, to produce vapor from nicotine in a solution or any form [including] any electronic cigarette, electronic cigar, electronic cigarillo,			approved by the FDA for tobacco cessation. N.J. STAT. ANN. § 2A:170-51.14(1) (2025)		ADMIN. CODE § 3A:56-4.6 (2025) Use of electronic cigarettes prohibited in Atlantic City International Airport similar to smoking. N.J. ADMIN. CODE § 19:76-4.3 (2025)

State	Included in at Least 1 State Law Definition of "Tobacco Product."[2]	Definition[3]	Excise or Special Tax (non-sales tax)	Product Packaging	Youth Access/Other Retail Restrictions	Retail License/ Permit Required	Smoke-Free Restrictions
		electronic pipe, or similar product or device, and any vapor cartridge or other container of nicotine in a solution or other form intended to be used with, or in, any such device." N.J. STAT. ANN. § 2A:170-51.9(a)(4) (2025) Tax *Electronic smoking device* means "a nonlighted, noncombustible device that may be used to simulate smoking and that employs a mechanical heating element, battery, or circuit, regardless of shape or size, to produce aerosolized or vaporized nicotine or other substance for inhalation into the body of a person, [including					

State	Included in at Least 1 State Law Definition of "Tobacco Product."[2]	Definition[3]	Excise or Special Tax (non-sales tax)	Product Packaging	Youth Access/Other Retail Restrictions	Retail License/ Permit Required	Smoke-Free Restrictions
		devices marketed as] an e-cigarette, e-cigar, e-pipe, e-hookah, vape pen, or any other similar product with any other product name or descriptor." N.J. STAT. ANN. § 54:40B-2 (2025) *Liquid nicotine* means "any solution containing nicotine that is designed or sold for use with an electronic smoking device." N.J. STAT. ANN. § 54:40B-2 (2025) *Container e-liquid* means "a container of liquid nicotine or other liquid where the liquid is marketed, sold, or intended for use in an electronic smoking device, but does not include a prefilled cartridge or other container where the					

State	Included in at Least 1 State Law Definition of "Tobacco Product."[2]	Definition[3]	Excise or Special Tax (non-sales tax)	Product Packaging	Youth Access/Other Retail Restrictions	Retail License/ Permit Required	Smoke-Free Restrictions
		cartridge or container is marketed, sold, or intended for use as, or as a part of, an electronic smoking device." N.J. STAT. ANN. § 54:40B-2 (2025) *Tobacco product* means "any product containing, made, or derived from any tobacco, nicotine, or other chemicals or substances for consumption by a person, including, but not limited to, cigars, little cigars, cigarillos, chewing tobacco, pipe tobacco, smoking tobacco and their substitutes, dry and moist snuff, and liquid nicotine, but does not include cigarette[s] . . . ." N.J. STAT. ANN. § 54:40B-2 (2025)					

State	Included in at Least 1 State Law Definition of "Tobacco Product."[2]	Definition[3]	Excise or Special Tax (non-sales tax)	Product Packaging	Youth Access/Other Retail Restrictions	Retail License/ Permit Required	Smoke-Free Restrictions
New Mexico	Yes. N.M. STAT. ANN. §§ 7-12A-2(L), 61-37-2(S) (2025)	Tax, Youth Access and Use Restrictions *E-cigarette* means "any electronic oral device, whether composed of a heating element and battery or an electronic circuit, that provides a vapor of nicotine or any other substance the use or inhalation of which simulates smoking and includes any such device, or any part thereof, whether manufactured, distributed, marketed or sold as an e-cigarette, e-cigar, e-pipe or any other product, name or descriptor." N.M. STAT. ANN. § 7-12A-2(E) (2025); N.M. CODE R. § 6.12.4.7(B) (2025); N.M. STAT. ANN. § 61-37-2(I) (2025)	E-liquid taxed at rate equal to 12.5% of product value. N.M. STAT. ANN. § 7-12A-3(D) (2025) Closed-system cartridges taxed at rate of $0.50 per cartridge. N.M. STAT. ANN. § 7-12A-3(E) (2025)	Nicotine liquid must be sold in child-resistant containers (unless prefilled, sealed, and not intended to be opened by consumer). N.M. STAT. ANN. §§ 57-2C-1(A), 61-37-3(C) (2025) E-cigarettes and nicotine liquid containers must be sold in "original factory-sealed package." N.M. STAT. ANN. § 61-37-3(B) (2025)	Sale/distribution of e-cigarettes or a nicotine liquid container to persons under age 21 prohibited. N.M. STAT. ANN. § 61-37-3(A) (2025) Self-service displays of e-cigarettes and nicotine liquid prohibited. N.M. STAT. ANN. § 61-37-15(A) (2025) Vending machine sales of e-cigarettes and nicotine liquid containers restricted to locations inaccessible by persons under age 21. N.M. STAT. ANN. § 61-37-15(B) (2025) Sales of e-cigarettes, that are "knowingly attractive to minors" prohibited. This includes products with packaging or labeling containing cartoon characters or mimicry of products, characters and the like primarily marketed toward	Yes. N.M. STAT. ANN. §§ 61-37-5(A) (manufacturer), 61-37-6(A) (distributor), 61-37-7(A) (2025) (retailer)	Use of e-cigarettes included in definition of "smoking" (N.M. STAT. ANN. § 24-16-3(N) (2025) (definition of "smoking")), including workplaces and indoor public places (N.M. STAT. ANN. § 24-16-4 (2025)), and reasonable distances from entrances, windows and ventilation systems if places where smoking is prohibited (N.M. STAT. ANN. § 24-16-13 (2025)) Use/possession/ distribution of nicotine liquid

State	Included in at Least 1 State Law Definition of "Tobacco Product."[2]	Definition[3]	Excise or Special Tax (non-sales tax)	Product Packaging	Youth Access/Other Retail Restrictions	Retail License/ Permit Required	Smoke-Free Restrictions
		Electronic nicotine delivery system means "an electronic device, including e-cigarettes, whether composed of a heating element and battery or an electronic circuit, that provides a vapor or aerosol of nicotine, the use or inhalation of which simulates smoking." N.M. STAT. ANN. § 61-37-2(J) (2025) *Nicotine liquid* means "a liquid or other substance containing nicotine where the liquid or substance is sold, marketed or intended for use in an electronic nicotine delivery system." N.M. STAT. ANN. § 61-37-2(O) (2025) *Nicotine liquid container* means "a bottle or other			minors. N.M. STAT. ANN. § 61-37-3(D) (2025) Free samples of e-cigarettes and nicotine liquid, prohibited without express written approval. N.M. STAT. ANN. § 61-37-16(A) (2025) Delivery sales of e-cigarettes require third-party age verification. N.M. STAT. ANN. § 61-37-14(C) (2025) Licenses may not be issued to businesses within 300 feet of a school (unless business operated prior to July 1, 2020). N.M. STAT. ANN. § 61-37-4(C)(3) (2025)		containers and e-cigarettes prohibited on school property and by students at school-sponsored activities. N.M. CODE R. § 6.12.4.8(A) (2025) Use of e-cigarettes prohibited in child care facilities, including vehicles used to transport children. N.M. CODE R. §§ 8.16.2.28(F), 8.16.2.29(I), 8.16.2.37(E), 8.16.2.38(H), 8.16.2.46(C), 8.16.2.47(H) (2025)

State	Included in at Least 1 State Law Definition of "Tobacco Product."[2]	Definition[3]	Excise or Special Tax (non-sales tax)	Product Packaging	Youth Access/Other Retail Restrictions	Retail License/ Permit Required	Smoke-Free Restrictions
		container of any substance containing nicotine where the substance is sold, marketed or intended for use in an e-cigarette." N.M. CODE R. § 6.12.4.7(E) (2025) Youth access *Tobacco product* means "a product made or derived from tobacco or nicotine that is intended for human consumption, whether smoked, chewed, absorbed, dissolved, inhaled, snorted, sniffed or ingested by any other means, including cigars, cigarettes, chewing tobacco, pipe tobacco, snuff, e-cigarettes or electronic nicotine delivery systems." N.M. STAT. ANN. § 61-37-2(S) (2025)					

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		Tax *Tobacco product* means "(1) any product, other than cigarettes, cigars and little cigars, made from or containing tobacco; (2) e-liquid; (3) e-cigarettes; and (4) closed system cartridges." N.M. STAT. ANN. § 7-12A-2(L) (2025) *E-liquid* means "liquid or other substance intended for use in an e-cigarette, not including any substance containing cannabis or oil derived from cannabis." N.M. STAT. ANN. § 7-12A-2(F) (2025) *Closed system cartridge* means "a single-use, pre-filled					

State	Included in at Least 1 State Law Definition of "Tobacco Product."[2]	Definition[3]	Excise or Special Tax (non-sales tax)	Product Packaging	Youth Access/Other Retail Restrictions	Retail License/ Permit Required	Smoke-Free Restrictions
		disposable cartridge containing five milliliters or less of e-liquid for use in an e-cigarette." N.M. STAT. ANN. § 7-12A-2(D) (2025) Trade practices *Electronic delivery device* means "any electronic device, whether composed of a heating element and battery or an electronic circuit, that provides a vapor of nicotine, the use or inhalation of which simulates smoking." N.M. STAT. ANN. § 57-2C-1(C)(2) (2025) *Nicotine liquid container* means "a bottle or container of a liquid or other substance containing nicotine where the					

State	Included in at Least 1 State Law Definition of "Tobacco Product."[2]	Definition[3]	Excise or Special Tax (non-sales tax)	Product Packaging	Youth Access/Other Retail Restrictions	Retail License/ Permit Required	Smoke-Free Restrictions
		liquid or substance is sold, marketed or intended for use in an electronic delivery device [excepting those] pre-filled and sealed . . . and not intended to be opened by the consumer." N.M. STAT. ANN. § 57-2C-1(C)(3) (2025) Use *E-cigarette* means "a product containing or delivering nicotine or another substance intended for human consumption that can be used by a person in any manner for the purpose of inhaling vapor or aerosol from the product, including a device, whether manufactured, distributed, marketed or sold as an e-cigarette, e-cigar, e-pipe, e-					

State	Included in at Least 1 State Law Definition of "Tobacco Product."[2]	Definition[3]	Excise or Special Tax (non-sales tax)	Product Packaging	Youth Access/Other Retail Restrictions	Retail License/ Permit Required	Smoke-Free Restrictions
		hookah or vape pen or under another product name or descriptor." N.M. STAT. ANN. § 24-16-3(E) (2025)					
New York	No.	Retail Restrictions *Electronic cigarette* (or *e-cigarette*) means "an electronic device that delivers vapor which is inhaled by an individual user, and shall include any refill, cartridge and any other component of such a device." N.Y. PUB. HEALTH LAW § 1399-aa(13) (2025) *Vapor products* means "any noncombustible liquid or gel, regardless of the presence of nicotine therein, that is manufactured into a finished product for use in an electronic cigarette, including any device that contains	A tax of 20% of retail price is imposed on all vapor products. N.Y. TAX LAW § 1181 (2025)	Liquid nicotine ("electronic liquid") must be sold in a child resistant bottle. N.Y. GEN. BUS. LAW § 399-gg(1) (2025) Manufacturers (person or company that produces, prepares, or compounds a vapor product or e-cigarette) must publish detailed information about each product, including a list of ingredients,	Sale/distribution of e-cigarettes, vapor products or liquid nicotine to persons under age 21 prohibited. N.Y. PUB. HEALTH LAW §§ 1399-bb(4), (5), 1399-cc(2) (2025) Self-service displays of e-cigarettes or liquid nicotine prohibited except in tobacco businesses and locations restricted to persons at least 21 years of age. N.Y. PUB. HEALTH LAW § 1399-cc(7) (2025) Vending machine sales of e-cigarettes permitted in bars, private clubs, and tobacco businesses; in other businesses that have proportionally few employees under 21, the products must not be	Yes. N.Y. TAX LAW § 1183 (2025) (certificate of registration)	E-cigarette use prohibited where smoking is prohibited, including, but not limited to indoor areas such as workplaces, restaurants, mass transit, hospitals, schools and dorms, and outdoor areas, such as railroad stations, hospital, library and school grounds (with some exceptions) N.Y. PUB. HEALTH LAW §§ 1399-n(9) (definition of vaping), 1399-o; 1399-q (2025)

State	Included in at Least 1 State Law Definition of "Tobacco Product."[2]	Definition[3]	Excise or Special Tax (non-sales tax)	Product Packaging	Youth Access/Other Retail Restrictions	Retail License/ Permit Required	Smoke-Free Restrictions
		such noncombustible liquid or gel." N.Y. PUB. HEALTH LAW § 1399-aa(17) (2025) *Liquid nicotine* (or *electronic liquid* or *e-liquid*) means "a liquid composed of nicotine and other chemicals, and which is sold as a product that may be used in an electronic cigarette." N.Y. PUB. HEALTH LAW § 1399-cc(1)(e) (2025) *Vaping* means "the use of an electronic cigarette." N.Y. PUB. HEALTH LAW § 1399-n (9) (2025) Tax *Vapor product* means "any non-combustible liquid or gel, regardless of the presence of nicotine therein, that is		potential health effects of each, and byproducts that may be produced in the vapor during normal use. N.Y. PUB. HEALTH LAW § 1701(1) (2025)	accessible to the general public and must be visible to and under the direct control of person in charge. N.Y. PUB. HEALTH LAW § 1399-dd (2025) Sale of flavored vapor products intended to be used for the consumption of nicotine prohibited. N.Y. PUB. HEALTH LAW § 1399-mm-1(2) (2025) Sale by pharmacies of vapor products to be used for the consumption of nicotine prohibited. N.Y. PUB. HEALTH LAW § 1399-mm-2(1) (2025) Vapor product dealers prohibited from shipping vapor products intended to be used for the consumption of nicotine to unauthorized persons in the state. N.Y. PUB. HEALTH LAW § 1399-ll(1-a) (2025)		(exceptions), most playgrounds (with certain restrictions) N.Y. PUB. HEALTH LAW § 1399-o-1(1) (2025), and in child care vehicles when transporting children. N.Y. COMP. CODES R. & REGS. tit. 18, § 415.13(b)(5)(ix) (2025) E-cigarette use restricted similar to smoking on Niagara Frontier Transportation Authority property. N.Y. COMP. CODES R. & REGS. tit. 21, § 1151.9 (2025) E-cigarette use restricted similar to smoking on

State	Included in at Least 1 State Law Definition of "Tobacco Product."[2]	Definition[3]	Excise or Special Tax (non-sales tax)	Product Packaging	Youth Access/Other Retail Restrictions	Retail License/ Permit Required	Smoke-Free Restrictions
		manufactured in to a finished product for use in an electronic cigarette, electronic cigar, electronic cigarillo, electronic pipe, vaping pen, hookah pen, or other similar device." N.Y. TAX LAW § 1180(a) (2025)			Common or contract carriers prohibited from knowingly transporting vapor products intended to be used for the consumption of nicotine to any unauthorized person in the state. N.Y. PUB. HEALTH LAW § 1399-ll(2) (2025) Shipments of vapor products intended to be used in the consumption of nicotine must be clearly labeled as "vapor product" if shipped in something other than the manufacturer's original container or wrapping. N.Y. PUB. HEALTH LAW § 1399-ll(3) (2025) Vapor product dealers prohibited from distributing vapor products intended to be used for the consumption of nicotine without charge and price reduction instruments for such products. N.Y. PUB. HEALTH LAW § 1399-bb(1) (2025)		Rochester-Genesee Regional Transportation Authority property. N.Y. COMP. CODES R. & REGS. tit. 21, § 4901.4(a)(10) (2025) "Vaping" restricted similar to smoking on Syracuse Regional Airport property. N.Y. COMP. CODES R. & REGS. tit. 21, § 176.3(i) (2025) Use of electronic cigarettes restricted similar to smoking on property of Long Island Railroad Company, Metro-North Commuter

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					Retailers prohibited from engaging in discount sales (including, but not limited to, coupons, multipack discounts) of vapor products (with some exceptions). N.Y. PUB. HEALTH LAW § 1399-bb(1-a), (3) (2025) Advertisements for electronic cigarettes and vapor products intended to be used for the consumption of nicotine prohibited from display in store fronts, exterior windows, and doors of stores within 1,500 feet of a school (except that in New York City, this provision applies to stores within 500 feet of a school). N.Y. PUB. HEALTH LAW § 1399-dd-1(2) (2024); N.Y. GEN. BUS. LAW § 396-aaa(2) (2025)		Railroad, Staten Island Rapid Transit Authority, and NYC Transit. N.Y. COMP. CODES R. & REGS. tit. 21, §§ 1097.5(o), 1085.5(o), 1040.5(o), 1050.7(b) (2025) Use of electronic cigarettes restricted to designated areas within Hudson River Park. N.Y. COMP. CODES R. & REGS. tit. 21, § 751.4(v) (2025)
North Carolina	Yes. N.C. GEN. STAT. §§ 14-313(a)(4), 105-	Sales/Distribution restrictions *Vapor product* means "any noncombustible product that employs a	Vapor products taxed at rate of $0.05/fluid ml. of consumable product. N.C. GEN. STAT. §	E-liquid products containing nicotine must be sold in child-resistant	Sale/distribution of vapor products to persons under age 18 prohibited. N.C. GEN. STAT. § 14-313(b) (2025)	Yes. N.C. GEN. STAT. § 105-113.39A(a2) (wholesale and retail),	Use of e-cigarettes prohibited at child care centers. 10A N.C. ADMIN.

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	113.4(11a), 148-23.1(d)(2) (2025)	mechanical heating element, battery, or electronic circuit regardless of shape or size and that can be used to heat a liquid nicotine solution contained in a vapor cartridge. The term includes an electronic cigarette, electronic cigar, electronic cigarillo, and electronic pipe." N.C. GEN. STAT. §§ 14-313(a)(5), 14-401.18A(a)(4), 148-23.1(d)(3) (2025) *Tobacco product* means "any product that contains tobacco and is intended for human consumption . . . [including] a tobacco-derived product, vapor product, or components of a vapor product." N.C. GEN. STAT. § 14-313(a)(4) (2025)	105-113.36A(a)(1) (2025)	containers and must state the product contains nicotine. N.C. GEN STAT. § 14-401.18A(b)–(c) (2025)	Vending machine sales of vapor products restricted to locations inaccessible to minors or where controlled by owner. N.C. GEN. STAT. § 14-313(b1) (2025) Purchase of vapor products by persons under age 18 prohibited. N.C. GEN. STAT. § 14-313(c) (2025) Sample vapor products may only be distributed in a "qualified adult-only facility." N.C. GEN. STAT. § 105-113.35(a2)(3) (2025) Internet distribution of vapor products requires third-party age verification. N.C. GEN. STAT. § 14-313(b2) (2025) Delivery sellers of vapor products must obtain a license and file with the state a memo or copy of the invoice for each such sale each month. N.C. GEN. STAT. § 105-113.4F(b)–(c) (2025)	105-113.38A(1) (2025) (remote seller)	CODE 9.0604(h) (2025) Use of e-cigarettes prohibited at Family Child Care Homes. 10A N.C. ADMIN. CODE 9.1719(a)(10) (2025) Sale/distribution/ use of vapor products in state correctional facilities prohibited. N.C. GEN. STAT. §§ 14-258.1(c), 148-23.1(b)–(b1) (2025) E-cigarette use prohibited on school property and at school sponsored events. N.C. GEN. STAT.

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		Tobacco products means "[c]igars, cigarettes, snuff, loose tobacco, or similar goods made with any part of the tobacco plant that are prepared or used for smoking, chewing, dipping or other personal use. The term includes vapor products." N.C. GEN. STAT. § 148-23.1(d)(2) (2025) *E-liquid* means "[a] liquid product, whether or not it contains nicotine, that is intended to be vaporized and inhaled using a vapor product." N.C. GEN. STAT. § 14-401.18A(a)(2) (2025) *E-liquid container* means "a bottle or other container of e-liquid [except] a container [that] is pre-					ANN. § 115C-407 (2025) (requiring tobacco-free policy); DEP'T PUB. INST., PREVENTING AND REDUCING E-CIGARETTE USE AND OTHER TOBACCO USE AMONG STUDENTS (2019) (specifying tobacco-free policies must prohibit use of e-cigarettes)

State	Included in at Least 1 State Law Definition of "Tobacco Product."[2]	Definition[3]	Excise or Special Tax (non-sales tax)	Product Packaging	Youth Access/Other Retail Restrictions	Retail License/ Permit Required	Smoke-Free Restrictions
		filled and sealed by the manufacturer and is not intended to be opened by the consumer." N.C. GEN. STAT. § 14-401.18A(a)(3) (2025) Tax provisions *Vapor product* means "[a]ny nonlighted, noncombustible product that employs a mechanical heating element, battery, or electronic circuit regardless of shape or size and that can be used to produce vapor from nicotine, however derived, in a solution [including] any vapor cartridge or other container of nicotine . . . intended to be used with or in an electronic cigarette, electronic cigar, electronic cigarillo, electronic pipe or similar product					

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		or device." N.C. GEN. STAT. § 105-113.4(13a) (2025) *Consumable product* means "[a]ny nicotine liquid solution or other material containing nicotine that is depleted as a vapor product is used." N.C. GEN. STAT. § 105-113.4(1k) (2025) *Tobacco product* means "[a] cigarette, a cigar, or any other product that contains tobacco and is intended for inhalation or oral use. The term includes a vapor product." N.C. GEN. STAT. § 105-113.4(11a) (2025)					
North Dakota	No.	Use restrictions *E-cigarette* means "any electronic oral device, such as one composed of a heating element and battery or	N/A	Nicotine liquid containers must be child-resistant. N.D. CENT. CODE § 12.1-	Sale/distribution of electronic smoking devices to persons under age 21 prohibited. N.D. CENT. CODE § 12.1-31-03(1)(a) (2025)	Yes. N.D. CENT. CODE § 57-36-02(1) (2025) (distributors and retailers)	Use of e-cigarettes included in definition of smoking and therefore prohibited in

State	Included in at Least 1 State Law Definition of "Tobacco Product."[2]	Definition[3]	Excise or Special Tax (non-sales tax)	Product Packaging	Youth Access/Other Retail Restrictions	Retail License/ Permit Required	Smoke-Free Restrictions
		electronic circuit, or both, which provides a vapor of nicotine or any other substances, and the use or inhalation of which simulates smoking [including a product marketed as an] e-cigarette, e-cigar, and e-pipe or under any other product, name, or descriptor." N.D. CENT. CODE § 23-12-09(3) (2025) Sales restrictions *Electronic smoking device* means "any electronic product that delivers nicotine or other substances to the individual inhaling from the device, including, an electronic cigarette, e-cigar, e-pipe, vape pen, or e-hookah. Electronic smoking device		31-03.2(1) (2025)	Sale/distribution of flavored e-liquid or electronic smoking device containing flavored e-liquid to persons under age 21 prohibited. N.D. CENT. CODE § 12.1-31-03.3(1) (2025) Self-service displays of electronic smoking devices restricted to tobacco specialty stores and vending machines inaccessible to persons under age 21 or which are controlled by the seller. N.D. CENT. CODE §§ 12.1-31-03(1)(b), 12.1-31-03.1(1), (2) (2025) Purchase/possession/use of electronic smoking device by person under age 21 prohibited. N.D. CENT. CODE § 12.1-31-03(2) (2025) Retailers' sale and shipment of electronic smoking devices through mail prohibited unless retailer verifies the purchaser is at		public places, places of employment and within 20 feet of entrances, exits, windows, air intakes and ventilation systems thereof (with some exceptions). N.D. CENT. CODE §§ 23-12-09(15) (definition of smoking), 23-12-10 (2025) Vaping in a family foster home when the foster child is present. N.D ADMIN. CODE 75-03-14-04(3) (2025)

State	Included in at Least 1 State Law Definition of "Tobacco Product."[2]	Definition[3]	Excise or Special Tax (non-sales tax)	Product Packaging	Youth Access/Other Retail Restrictions	Retail License/ Permit Required	Smoke-Free Restrictions
		includes any component, part, or accessory of such a product, whether or not sold separately." N.D. CENT. CODE § 12.1-31-03(10)(b) (2025) *Nicotine liquid container* means "a bottle or other container of a liquid or other substance containing nicotine in which the liquid or substance is sold, marketed, or intended for use in an electronic smoking device [except a container that] is prefilled and sealed by the manufacturer and not intended to be opened by the consumer." N.D. CENT. CODE § 12.1-31-03.2(2) (2025) *Electronic smoking device* means "a device			least 21 years of age and requires signature upon delivery of a person at least 21 years of age. N.D. CENT. CODE § 51-32-01(2) (2025)		

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		that may be used to deliver an aerosolized, vaporized, or heated substance containing nicotine, regardless of whether the nicotine is natural or synthetic, to an individual inhaling from the device, and includes an electronic cigarette, e-cigar, e-pipe, vape pen, and e-hookah. The term includes any substance containing nicotine, regardless of whether the nicotine is natural or synthetic, that may be aerosolized, vaporized, or heated by the device, regardless of whether the device is sold separately." N.D. CENT. CODE § 57-36-01(8) (2025)					
Ohio	Yes. OHIO REV. CODE ANN. § 2927.02(A)(7) (2025)	Sales restrictions *Alternative nicotine product* means "an electronic smoking	Vapor products taxed at rate of $0.01 per vapor volume. OHIO REV. CODE ANN.	Alternative nicotine products must be sold in the same minimum	Sale/distribution of alternative nicotine products to persons under age 21 prohibited. OHIO REV. CODE ANN. § 2927.02(B)(1) (2025)	Yes (retail, wholesale, and manufacture). OHIO	Use of electronic smoking devices and vapor products included in the definition

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		device, vapor product, or any other product or device that consists of or contains nicotine that can be ingested into the body by any means, including, but not limited to, chewing, smoking, absorbing, dissolving, or inhaling." OHIO REV. CODE ANN. § 2927.02(A)(2) (2025) *Electronic smoking device* means "any device that can be used to deliver aerosolized or vaporized nicotine or any other substance to the person inhaling from the device including an electronic cigarette, electronic cigar, electronic hookah, vaping pen, or electronic pipe [including] any component, part, or accessory of such a	§§ 5743.51(A)(4), 5743.62(A)(4), 5743.63 (2025)	quantities as manufacturer's container. OHIO REV. CODE ANN. § 2927.02(B)(5) (2025)	Vending machine sales of alternative nicotine products restricted to locations inaccessible to persons under age 21 or under control of owner. OHIO REV. CODE ANN. § 2927.02(C) (2025) Employees under the age of 18 prohibited from selling tobacco products. OHIO REV. CODE ANN. § 2927.02(B)(7) (2025) Purchase/possession/use of alternative nicotine products not allowed for persons under age 21 unless a parent, spouse, or legal guardian over age 21 accompanies them. OHIO REV. CODE ANN. § 2151.87(B) (2025) Only licensed secondary manufacturers can reconstitute, dilute or reprocess vapor products for resale to consumers. OHIO	REV. CODE ANN. § 5743.61(A) (2025)	of smoking, and prohibited in public places and places of employment. OHIO REV. CODE ANN. §§ 3794.01 (definition of "smoking"), 3794.02, 3794.03 (2025) (exemptions) Use of electronic nicotine delivery systems, which includes e-cigarettes, prohibited in the capitol buildings. OHIO ADMIN. CODE 128-4-02(G)(8) (2025) Use of electronic cigarettes prohibited in body art establishment rooms used for

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		device, whether or not sold separately, and includes any substance intended to be aerosolized or vaporized during the use of the device." OHIO REV. CODE ANN. § 2927.02(A)(5) (2025) *Tobacco product* means "any product that is made or derived from tobacco or that contains any form of nicotine, if it is intended for human consumption or is likely to be consumed, whether smoked, heated, chewed, absorbed, dissolved, inhaled, or ingested by any other means, including, but not limited to, a cigarette, an electronic smoking device, a cigar, pipe tobacco, chewing tobacco, snuff, or snus			REV. CODE ANN. § 5743.20 (2025) Motor carriers and others shall not ship or transport electronic smoking devices or vapor products to unauthorized persons. Additionally, the exterior packaging of a shipment of electronic smoking devices or vapor products shall include the words "electronic smoking devices" or "vapor products," as applicable. OHIO REV. CODE ANN. § 2927.023(B), (C) (2025) Sale or shipment of alternative nicotine products by internet or other remote means is prohibited unless age verification is obtained. OHIO REV. CODE ANN. § 2927.02(B)(6) (2025)		body art or sterilization procedures. OHIO ADMIN. CODE 3701-9-04(K) (2025) Use of electronic cigarettes/electronic nicotine delivery systems prohibited on various college and university campuses by regulation (*e.g.*, University of Cincinnati (OHIO ADMIN. CODE 3361:10-17-06(B)(1) (2025)), Cuyahoga Community College (OHIO ADMIN. CODE 3354:1-20-05(C)(1), (2), (3)(f) (2025)), Wright State University (OHIO

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		[including] any component or accessory used in the consumption of a tobacco product, such as . . . liquids used in electronic smoking devices, whether or not they contain nicotine." OHIO REV. CODE ANN. § 2927.02(A)(7) (2025) *Vapor product* means "a product, other than a cigarette or other tobacco product . . . that contains or is made or derived from nicotine and that is intended and marketed for human consumption, including by smoking, inhaling, snorting, or sniffing . . . [including] any component, part, or additive that is intended for use in an electronic smoking device, a mechanical heating					ADMIN. CODE 3352-7-05(B), (C)(1) (2025)), Kent University (OHIO ADMIN. CODE 3342-5-21(A)–(B) (2025)), University of Akron. (OHIO ADMIN. CODE 3359-20-05.10(A)(2), (B)(1) (2025)) Vaping/use of electronic cigarettes prohibited in Franklin County Court of Common Pleas. OHIO FRANKLIN PROB. RULE 54.3 (2018) Assisted living providers prohibited from using electronic

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		element, battery, or electronic circuit and is used to deliver the product." OHIO REV. CODE ANN. § 2927.02(A)(8) (2025) Tax *Electronic smoking product* means "any noncombustible product, other than a cigarette or tobacco product, that (1) contains or is designed to use vapor products and (2) 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 the vapor product [including] an electronic cigarette, electronic cigar,					cigarettes while providing care. OHIO ADMIN. CODE 173-39-02(B)(8)(g)(iv) (2025)

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		electronic cigarillo, electronic pipe, electronic hookah, vape pen, vaporizer, or similar product or device …" OHIO REV. CODE ANN. § 5743.01(U) (2025) *Vapor product* means "any liquid solution or other substance that (1) contains nicotine and (2) is depleted as it is used in an electronic smoking product." OHIO REV. CODE ANN. § 5743.01(T) (2025) *Vapor volume* means "one of the following, as applicable: (1) [i]f a vapor product is sold in liquid form, one-tenth of one milliliter of vapor product; (2) [i]f the vapor product is sold in nonliquid form, one-tenth of one gram of vapor product."					

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		OHIO REV. CODE ANN. § 5743.01(W) (2025)					
Oklahoma	No.	*Vapor product* means "noncombustible products, that may or may not contain nicotine, that employ a mechanical heating element, battery, electronic circuit, or other mechanism, regardless of shape or size, that can be used to produce a vapor in a solution or other form [including] any vapor cartridge or other container with or without nicotine or other form that is intended to be used with an electronic cigarette, electronic cigar, electronic cigarillo, electronic pipe, or similar product or device …" OKLA. STAT. tit. 63, § 1-229.12(8) (2025);	N/A	N/A	Purchase/possession of nicotine products or vapor products by persons under age 21 prohibited. OKLA. STAT. tit. 10A, § 2-8-224(A) (2025) Sale/distribution of nicotine products or vapor products to persons under age 21 prohibited. OKLA. STAT. tit. 63, §§ 1-229.13(A), 1-229.26(A) (2025) Vending machines sales of nicotine products or vapor products are restricted to locations inaccessible to persons under age 21. OKLA. STAT. tit. 63, § 1-229.17 (2025) Distribution of free nicotine products or vapor products to persons under 21 or on any public street, sidewalk, or park that is within 300 feet of any playground, school, or	No.	Use of vapor products prohibited in or on school property, in school vehicles and at school-sponsored events. OKLA. STAT. tit. 70, § 1210.213(A) (2025) Use of vaping devices and e-cigarettes prohibited on properties owned, leased or contracted for use by the state, including buildings, land and vehicles owned, leased or contracted for use by the state, except when used

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		OKLA. STAT. tit. 70, § 1210.212(6) (2025) *Nicotine product* means "any product that contains nicotine extracted or isolated from plants, vegetables, fruit, herbs, weeds, genetically modified organic matter, or that is synthetic in origin and is intended for human consumption . . . ." OKLA. STAT. tit. 63, § 1-229.12(1) (2025)			other facility used primarily by persons under the age of 21 prohibited. OKLA. STAT. tit. 63, § 1-229.18(A)–(B) (2025) Self-service displays of nicotine or vapor products restricted to adult-only facilities. OKLA. STAT. tit. 63, § 1-229.21(A) (2025)		by those living in Veteran's Affairs Residential Facilities while they are on facility grounds. OKLA. EXEC. ORD. 2019-07 (continuing OKLA. EXEC. ORD. 2013-43) Vaping prohibited in those parts of the Capitol Building assigned to the House. *Okla. H. Rules*, § 11.5 (59th Leg.) Vaping prohibited in body piercing and tattooing establishments. OKLA. ADMIN. CODE § 310:233-1-3(c)(3) (2025)

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Oregon	Yes. OR. REV. STAT. § 323.500(15) (2025)	Youth Access and Use *Inhalant* means "nicotine, a cannabinoid or any other substance that (a) [i]s in a form that allows the nicotine, cannabinoid or substance to be delivered into a person's respiratory system; (b) [i]s inhaled for the purpose of delivering the nicotine, cannabinoid or other substance into a person's respiratory system …" OR. REV. STAT. § 433.835(3) (2025) *Inhalant delivery system* means "(i) [a] device that can be used to deliver nicotine or cannabinoids in the form of a vapor or aerosol to a person inhaling from the	Inhalant delivery systems taxed at rate of 65% of wholesale price. OR. REV. STAT. § 323.505 (2)(c) (2025)	Inhalant delivery systems (including all component parts such as inhalants) must be labeled pursuant to state rules and sold in child-resistant packaging which is not attractive to persons under age 18. OR. REV. STAT. § 431A.175(2)(d)–(f) (2025)	Sale of inhalant delivery system to person under age 21 years of age prohibited. OR. REV. STAT. § 167.755(1) (2025) Self-service displays of inhalant delivery systems prohibited except in locations inaccessible to persons under 21 years of age. OR. REV. STAT. § 167.765 (2025) Purchase of inhalant delivery system by person under age 21 prohibited. OR. REV. STAT. § 167.760(1) (2025) Vending sales of inhalant delivery systems restricted to locations inaccessible to persons under age 21 years of age. OR. REV. STAT. § 167.780(2) (2025) Public/private schools, college, community college, university career school, technical education school,	Yes. OR. REV. STAT. § 431A.194 (2025)	Aerosolizing or vaporizing inhalants in public places, places of employment, jury rooms, at least 75% of hotel rooms, child care facilities and vehicles (while children are passengers), and within 10 feet of entrances, exits, windows or ventilation intakes of enclosed areas prohibited (with some exceptions). OR. REV. STAT. §§ 433.845, 433.850 (2025); OR. ADMIN. R. 414-180-0015(26) (2025)

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		device; or (ii) [a] component of a device [described above] or a substance in any form sold for the purpose of being vaporized or aerosolized by a device [described above], whether the component or substance is sold separately or is not sold separately . . . [and does not include] tobacco products." OR. REV. STAT. § 431A.175(1)(a) (2025) Tax *Inhalant delivery system* means "(A) [a] device that can be used to deliver nicotine in the form of a vapor or aerosol to a person inhaling from the device; or (B) [a] component of a device [described above] or a substance in any form			youth correction and juvenile detention facilities must prohibit possession of inhalant delivery systems by persons under age 21 present at facility or at facility-sponsored event. OR. REV. STAT. § 339.883 (2025) Sale of nicotine inhalant delivery devices and liquid nicotine containers prohibited by medical marijuana dispensaries. OR. ADMIN. R. 333-008-1200(11) (2025) Remote sales and shipment of inhalant delivery systems restricted to distributors and retailers. OR. REV. STAT. ANN. § 180.441 (2025) Delivery sales of inhalant delivery systems require the seller to obtain a distributor's license (and potentially a retail license), a certification from the consumer that they are at least age 21 years,		Hospitals may not permit use of inhalant delivery systems in hospital or within 10 feet of a doorway, window or ventilation intake thereof. OR. REV. STAT. § 441.815(2) (2025) Use of inhalant delivery system in car while person under age 18 is present prohibited. OR. REV. STAT. § 811.193 (2025) Use of inhalant delivery systems in state vehicles prohibited. OR. ADMIN. R. 125-155-0510 (1)(d) (2025)

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		sold for the purpose of being vaporized or aerosolized by a device [described above], whether the component or substance is sold separately or is not sold separately [and] does not include [i]f sold separately, batter chargers, straps or lanyards …" OR. REV. STAT. §§ 323.500(8), 180.405(5) (2025) *Tobacco products* means "cigars, cheroots, stogies, periques, granulated, plug cut, crimp cut, ready rubbed and other smoking tobacco, snuff, snuff flour, moist snuff, cavendish, plug and twist tobacco, fine-cut and other chewing tobaccos, shorts, refuse scraps, clippings, cuttings and sweepings			verify the consumer's age through a third-party verification system. The delivery must contain a prominent statement that sales to persons under age 21 years are illegal and that proof of age is required. OR. REV. STAT. § 323.706 (2025)		

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		of tobacco and other kinds of 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, and inhalant delivery systems, but does not include cigarettes …" OR. REV. STAT. § 323-500(15) (2025)					
Pennsylvania	Yes. 72 PA. CONS. STAT. § 8201-A (2025); 18 PA CONS. STAT. §§ 6305(k), 6306.1(d) (2025)	Tax and Packaging *Electronic cigarette* means "(1) [a]n electronic oral device, such as one composed of a heating element and battery or electronic circuit, or both, which provides a vapor of nicotine or any other substance and the use or inhalation of which simulates smoking. (2) The term includes: (i) [a] device as described in	Electronic cigarettes taxed at rate of 40% of purchase price charged to the retailer. 72 PA. CONS. STAT. § 8202-A(a.1) (2025)	Tobacco products (incl. electronic cigarettes) must be sold in original manufacturer packaging without modification or alteration. 72 PA. CONS. STAT. § 8233-A (2025)	Sale of electronic cigarettes to persons under age 21 (or under age 18 if military member or veteran) prohibited. 18 PA. CONS. STAT. § 6305(a) (2025) Self-service displays of electronic cigarettes restricted to specialty tobacco stores. 18 PA. CONS. STAT. § 6305(a)(6) (2025) Vending machine sales of electronic cigarettes prohibited in locations accessible to persons under	Yes. 72 PA. CONS. STAT. § 8220-A(a) (2025) (sales and manufacture)	Electronic cigarettes prohibited in schools, on school vehicles and on school property owned or leased or under the control of a school district. 18 PA. CONS. STAT. § 6306.1 (2025) Use and possession of e-cigarettes

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		paragraph (1), notwithstanding whether the device is manufactured, distributed marketed or sold as an e-cigarette, e-cigar and e-pipe or under any other product, name or description[,] (ii) [a] liquid or substance placed in or sold for use in an electronic cigarette." 72 PA. CONS. STAT. § 8201-A (2025) *Tobacco products* means "(1) Electronic cigarettes. (2) Roll-your-own tobacco. (3) Periques, granulated, plug cut, crimp cut, ready rubbed and other smoking tobacco, snuff, dry snuff, snuff flour, cavendish, plug and twist tobacco, fine-cut and other chewing tobaccos, shorts, refuse			age 21 (or under age 18 if military member or veteran). 18 PA. CONS. STAT. § 6305(a)(4) (2025) Persons under age 21 (or under age 18 if military member or veteran) prohibited from purchasing electronic cigarettes. 18 PA. CONS. STAT. § 6305(a.1)(1) (2025)		prohibited within surface and underground areas of coal mines. 25 PA. CODE §§ 208.375, 208.376 (2025)

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		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 ingesting or for smoking in a pipe or otherwise, or any combination of chewing, ingesting or smoking [and does not include] cigars." 72 PA. CONS. STAT. § 8201-A (2025) Sales *Electronic cigarette* means "[a]n electronic device that delivers nicotine or other substances through vaporization and inhalation." 18 PA. CONS. STAT. §§ 6305(k), 6306.1(d) (2025)					

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		Electronic nicotine delivery system or *ENDS* means "[a] product or device used, intended for use or designed for the purpose of ingesting a nicotine product [including] electronic cigarette." 18 PA. CONS. STAT. §§ 6305(k), 6306.1(d) (2025) *Tobacco product* means "(i) [a]ny product containing, made or derived from tobacco or nicotine that is intended for human consumption, whether smoked, heated, chewed, absorbed, dissolved, inhaled, snorted, sniffed or ingested by any other means, including, but not limited to, a cigarette, a cigar, a little cigar, chewing					

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		tobacco, pipe tobacco, snuff and snus. (ii) Any electronic device that delivers nicotine or another substance to a person inhaling from the device, including, but not limited to, electronic nicotine delivery systems, an electronic cigarette, a cigar, a pipe and a hookah. (iii) Any product containing, made or derived from either: (A) [t]obacco, whether in its natural or synthetic form; or (B) [n]icotine, whether in its natural or synthetic form, which is regulated by the United States Food and Drug Administration as a deemed tobacco product. (iv) Any component, part or accessory of the product or electronic					

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		device under subparagraphs (i), (ii) and (iii), whether or not sold separately." 18 PA. CONS. STAT . §§ 6305(k), 6306.1(d) (2025)					
Rhode Island	Yes. 11 R.I. GEN. LAWS § 11-9-13.4(16) (2025)	Youth access *Electronic nicotine-delivery system* means "an electronic device that may be used to simulate smoking in the delivery of nicotine or other substance to a person inhaling from the device, and includes, but is not limited to, an electronic cigarette, electronic cigar, electronic cigarillo, electronic little cigars, electronic pipe, or electronic hookah, 'heat not burn products,' e-liquids, e-liquid products, or any related device and any cartridge or other	$0.50 per mL of e-liquid for prefilled products, 10% of wholesale for all other electronic nicotine delivery systems. R.I. GEN. LAWS § 44-20-13.2 (2025)	Electronic nicotine delivery system must be sold in "original, factory-wrapped package as sealed and certified by the manufacturer." 11 R.I. GEN. LAWS § 11-9-13.8(2) (2025) Electronic nicotine delivery system liquids must be sold in child-resistant packaging. 11 R.I. GEN.	Sale/distribution of electronic nicotine delivery system to persons under age 21 prohibited. 11 R.I. GEN. LAWS §§ 11-9-13, 11-9-13.10, 11-9-13.8(1), 11-9-13.11(a) (2025) Vending machine sales of electronic nicotine delivery systems restricted to locked machines in locations continually supervised and in direct line of sight of authorized person on a business premises or in locations inaccessible to persons under age 21. 11 R.I. GEN. LAWS § 11-9-13.1(a) (2025) Distribution and redemption of free electronic nicotine-	Yes (retailers, distributors, and manufacturers). 23 R.I. GEN. LAWS § 23-1-56(a) (2025)	Use of electronic nicotine delivery systems included in definition of "smoking" and prohibited in same places smoking is prohibited (23 R.I. GEN. LAWS § 23-20.10-2(19) (2025) (definition of "smoking")), including public places, health care facilities, child and adult day care facilities, common areas of multi-unit housing (more than 4 units),

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		component of such device." 11 R.I. GEN. LAWS § 11-9-13.4(6) (2025) *Electronic nicotine-delivery system product* means "any combination of electronic nicotine-delivery system and/or e-liquid and/or any derivative thereof, and/or any e-liquid container." 11 R.I. GEN. LAWS § 11-9-13.4(7) (2025) *E-liquid* and *e-liquid products* means "any liquid or substance placed in or sold for use in an electronic nicotine-delivery system that generally utilizes a heating element that aerosolizes, vaporizes, or combusts a liquid or other substance		LAWS. § 11-9-13.20(a)–(b) (2025)	delivery system products or coupons for free or discounted products to any individual under age 21 or to individuals of any age within 500 feet of any school prohibited. 11 R.I. GEN. LAWS § 11-9-13.10 (2025) Sale of flavored electronic nicotine delivery systems prohibited. 216-50 R.I. CODE R. § 15-6.10(A) (2025) Delivery sales of electronic nicotine delivery system products require (1) valid form of government identification and an attestation from purchaser certifying information on government identification is correct, and (2) product to be delivered to address of purchaser on the valid form of government identification and the signature of the purchaser or other person over age 21 at said address.		public transportation, schools and indoor and outdoor sports arenas (23 R.I. GEN. LAWS § 23-20.10-3 (2025)), workplaces (23 R.I. GEN. LAWS § 23-20.10-4 (2025)), with some exceptions (23 R.I. GEN. LAWS §§ 23-20.10-6, 23-20.10-6.1 (2025)).

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		containing nicotine or nicotine derivative: (i) [w]hether the liquid or substance contains nicotine or a nicotine derivative; or (ii) [w]hether sold separately or sold in combination with a personal vaporizer, electronic nicotine-delivery system, or an electronic inhaler." 11 R.I. GEN. LAWS § 11-9-13.4(8) (2025) *Liquid nicotine container* means "a bottle or other container of a liquid or other substance where the liquid or substance is sold, marketed, or intended for use in a vapor product [excluding such containers that are] prefilled and sealed by the manufacturer and not intended to be			11 R.I. GEN. LAWS § 11-9-13.11(b) (2025)		

State	Included in at Least 1 State Law Definition of "Tobacco Product."[2]	Definition[3]	Excise or Special Tax (non-sales tax)	Product Packaging	Youth Access/Other Retail Restrictions	Retail License/ Permit Required	Smoke-Free Restrictions
		opened by the consumer." 11 R.I. GEN. LAWS. § 11-9-13.20(c) (2025) *Tobacco product(s)* means "any product(s) containing, made of, or derived from tobacco or nicotine that is intended for human consumption or is likely to be consumed, whether inhaled, absorbed, or ingested by any other means, including, but not limited to . . . electronic nicotine-delivery system products, or any added substance that may be aerosolized, vaporized, or otherwise delivered by such an electronic nicotine-delivery system device, whether or not that substance contains nicotine." 11 R.I. GEN.					

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		LAWS § 11-9-13.4(16) (2025) Use *Electronic nicotine-delivery system* means "an electronic device that may be used to simulate smoking in the delivery of nicotine or other substance to a person inhaling from the device, and includes, but is not limited to, an electronic cigarette, electronic cigar, electronic cigarillo, electronic pipe, or electronic hookah and any related device and any cartridge or other component of that device." 23 R.I. GEN. LAWS § 23-20.10-2(4) (2025)					
South Carolina	Yes. S.C. CODE ANN. § 16-	*Electronic smoking device* means "any	N/A	E-liquid containers (except those	Sale/distribution of electronic smoking devices to persons under age 18 prohibited. S.C.	No.	Use of electronic cigarettes prohibited in or

State	Included in at Least 1 State Law Definition of "Tobacco Product."[2]	Definition[3]	Excise or Special Tax (non-sales tax)	Product Packaging	Youth Access/Other Retail Restrictions	Retail License/ Permit Required	Smoke-Free Restrictions
	17-501(8)(b) (2025)	device that may be used to deliver any aerosolized or vaporized substance, including e-liquid, to the person inhaling from the device, including, but not limited to, an e-cigarette, e-cigar, e-pipe, vape pen, vapor product, or e-hookah [including] any component, part or accessory of the device, and also includes any substance intended to be aerosolized or vaporized during the use of the device, whether or not the substance includes nicotine." S.C. CODE ANN. § 16-17-501(3) (2025) *E-liquid* means "a substance that: (a) may or may not contain nicotine; (b) is intended		that are sealed and not intended to be opened by consumers) must be child-resistant and be labeled appropriately with warnings as prescribed by federal regulation. S.C. CODE ANN. § 16-17-506(B)(2) (2025)	CODE ANN. §§ 16-17-500(A); 16-17-502(A) (2025) Vending machine sales of electronic smoking devices prohibited. S.C. CODE ANN. § 16-17-500(D) (2025) Internet or remote sales of electronic smoking devices require third party age verification. S.C. CODE ANN. § 16-17-500(C) (2025) Specialty electronic smoking device (tobacco) shops must prohibit entry to persons under age 18 years. S.C. CODE ANN. § 16-17-500(J)(1) (2025)		within 20 feet of an ambulance or any other apparatus in which oxygen is carried. S.C. CODE ANN. REGS. 61-7 § 400(B)(10) (2025) All school districts must adopt, implement, and enforce a written policy prohibiting the use of alternative nicotine products in and on school property, and at school-sponsored events. S.C. CODE ANN. § 59-1-380 (2025) Vaping prohibited in child residential

State	Included in at Least 1 State Law Definition of "Tobacco Product."[2]	Definition[3]	Excise or Special Tax (non-sales tax)	Product Packaging	Youth Access/Other Retail Restrictions	Retail License/ Permit Required	Smoke-Free Restrictions
		to be vaporized and inhaled using a vapor product; and (c) is a legal substance under the laws of this State and the laws of the United States …" S.C. CODE ANN. § 16-17-501(4) (2025) *Tobacco product* means "…any electronic smoking devices as defined in this section and any substances that may be aerosolized or vaporized by such device, whether or not the substance contains nicotine; or…any component, part, or accessory [the above], whether or not any of these contains tobacco or nicotine …" S.C. CODE ANN. § 16-17-501 (2025)					care facility vehicles. S.C. CODE ANN. REGS. 114-593 (X)(7) (2025)

State	Included in at Least 1 State Law Definition of "Tobacco Product."[2]	Definition[3]	Excise or Special Tax (non-sales tax)	Product Packaging	Youth Access/Other Retail Restrictions	Retail License/ Permit Required	Smoke-Free Restrictions
South Dakota	Yes. S.D. CODIFIED LAWS § 34-46-1(7) (2025)	*Vapor product* means "any noncombustible product containing 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 nicotine in a solution or other form [including] any electronic cigarette, electronic cigar, electronic cigarillo, electronic pipe, or similar product or device and any vapor cartridge or other container of nicotine in a solution or other form that is intended to be used with or in an [aforementioned] device [or an electronic smoking device]." S.D. CODIFIED LAWS § 34-46-20 (2025)	N/A	Vapor products must be sold in original manufacturer's packaging. S.D. CODIFIED LAWS § 34-46-21 (2025)	Sale/distribution of vapor products to persons under age 21 prohibited. S.D. CODIFIED LAWS § 34-46-2(1) (2025) Purchase/possession/use of vapor products by persons under age 21 prohibited. S.D. CODIFIED LAWS § 34-46-2(2) (2025) Distribution of free vapor products within 500 feet of school, playground, or other facility primarily used by persons under age 21 prohibited. S.D. CODIFIED LAWS § 34-46-2(7) (2025) Self-service displays of vapor products restricted to tobacco specialty store or vending machines inaccessible to persons under age 21. S.D. CODIFIED LAWS §§ 34-46-2(5), 34-46-21 (2025)	No.	Use of electronic smoking device prohibited similar to smoking (S.D. CODIFIED LAWS § 34-46-1(6)) (definition of "smoking"), including public places and workplaces. (S.D. CODIFIED LAWS § 34-46-14 (2025)) Department of Corrections policy prohibits the use of electronic cigarettes by staff and offenders on all real property owned by the exec. branch of state government, including all real property leased by the state where the state is

State	Included in at Least 1 State Law Definition of "Tobacco Product."[2]	Definition[3]	Excise or Special Tax (non-sales tax)	Product Packaging	Youth Access/Other Retail Restrictions	Retail License/ Permit Required	Smoke-Free Restrictions
		Electronic smoking device means "any e-cigarette, e-cigar, e-pipe, e-hookah, or vape pen containing or delivering nicotine or any other substance intended for human consumption that may be used by a person in any manner for the purpose of inhaling vapor or aerosol from the product." S.D. CODIFIED LAWS § 34-46-1(1) (2025) *Tobacco product* means, "any item made of tobacco intended for human consumption, including cigarettes, cigars, pipe tobacco, and smokeless tobacco, and vapor products . . . " S.D. CODIFIED LAWS § 34-46-1(7) (2025)					the sole occupant, including all state vehicles, parking lots and walkways. The policy defines electronic cigarettes as "any device that turns vaping material into vapor. Vapor is produced from a material such as an e-liquid, concentrate or dry herb. Electric devices typically consist of a mouthpiece, cartridges, atomizer, heating element and a unit containing a rechargeable battery and various electronic circuits …" S.D. Dep't of Corrections

State	Included in at Least 1 State Law Definition of "Tobacco Product."[2]	Definition[3]	Excise or Special Tax (non-sales tax)	Product Packaging	Youth Access/Other Retail Restrictions	Retail License/ Permit Required	Smoke-Free Restrictions
							Policy § 1.3.C.7 (2022)
Tennessee	No.	*Vapor product* means "any noncombustible product containing nicotine or any other substance that employs a mechanical heating element, battery, electronic circuit, or other mechanism, regardless of shape or size, that can be used to produce or emit a visible or non-visible vapor [including] any electronic cigarette, electronic cigar, electronic cigarillo, electronic pipe, or similar product, and any vapor cartridge, any substance used to refill a vapor cartridge, or other container of a solution containing nicotine or any other substance that is intended to be used with or in an	10% of wholesale cost for open-system vapor products, $0.07 per mL for closed-system devices. TENN. CODE ANN. § 67-4-1005 (2025) (effective July 1, 2025)	Liquid nicotine containers must be child-resistant. TENN. CODE ANN. § 39-17-1512(b) (2025)	Sale/distribution of vapor products to persons under age 21 years prohibited. TENN. CODE ANN. §§ 39-17-1504(a), 39-15-408 (2025) Purchase/possession of vapor products by persons under age 21 prohibited. TENN. CODE ANN. §§ 39-17-1505(a), 39-15-409 (2025) Minors permitted to handle vapor products in the course of employment when under the supervision of someone at least 21 years of age. TENN. CODE ANN. § 39-17-1505(f) (2025) Vending machine sales of vapor products inaccessible to persons under age 21 years of age, or other places where under continuous supervision or operated by token. TENN. CODE ANN. § 39-17-1507 (2025)	No.	Use of vapor products included in definition of "smoking" (TENN. CODE ANN. § 39–17–1802(18)(B) (2025)), definition of "smoking" and prohibited in enclosed public spaces (TENN. CODE ANN. § 39–17–1803 (2025)), with some exemptions (TENN. CODE ANN. § 39–17–1804 (2025)). Use of vapor products restricted to areas children not allowed at child care centers, and is prohibited in

State	Included in at Least 1 State Law Definition of "Tobacco Product."[2]	Definition[3]	Excise or Special Tax (non-sales tax)	Product Packaging	Youth Access/Other Retail Restrictions	Retail License/ Permit Required	Smoke-Free Restrictions
		[aforementioned] product . . . ." TENN. CODE ANN. § 39-17-1503(12) (2025) *Liquid nicotine container* means "a bottle or other container that contains liquid nicotine or any other substance containing nicotine, where the liquid or other substance is sold, marketed, or intended for use in a vapor product [except containers] prefilled and sealed by the manufacturer, and not intended to be opened by the consumer." TENN. CODE ANN. § 39-17-1512(a) (2025) *Smoking material* means "tobacco or hemp that is offered for sale to the public with the intention that it is			Self-service displays of vapor products prohibited. TENN. CODE ANN. § 39-17-1511(b) (2025) Distribution of free vapor products/samples prohibited on "any public street, sidewalk, or park." TENN. CODE ANN. § 39-17-1504(c) (2025) Distribution by mail of vapor products requires distributor obtain an affirmative statement from recipient that the person is 21 years or older. TENN. CODE ANN. § 39-17-1504(d) (2025)		any room or area in a community center while the area is used for children's activities, group care homes, healthcare facilities, museums, schools, school grounds, residential treatment facilities for children and youth, youth development centers, and zoos. TENN. CODE ANN. § 39-17-1604 (2025) Use of electronic nicotine delivery systems prohibited at Tennessee Technological University,

State	Included in at Least 1 State Law Definition of "Tobacco Product."[2]	Definition[3]	Excise or Special Tax (non-sales tax)	Product Packaging	Youth Access/Other Retail Restrictions	Retail License/ Permit Required	Smoke-Free Restrictions
		consumed by smoking, as well as any noncombustible product containing nicotine or any other substance intended for use in a vapor product . . . ." TENN. CODE ANN. § 39-15-407(5) (2025) *Smoking paraphernalia* means "a cigarette holder, cigarette papers, smoking pipe, water pipe, vapor product . . . or other item that is designated primarily to hold smoking material while the smoking material is being smoked." TENN. CODE ANN. § 39-15-407(6) (2025) *Smoking paraphernalia* means "(A) [a] cigarette holder; (B) [a] smoking pipe made of metal, wood, acrylic, glass, stone, or plastic					Cookeville Student Housing, and within and on grounds of Austin Peay State University. TENN. COMP. R. & REGS. 0240-09-02-.05(2)(d), 0240-05-02-.02(2)(w) (2025) Use of vaping and e-cigarette products prohibited in Sullivan County courts. SECOND JUDICIAL DISTRICT LOCAL RULES OF PRACTICE, RULE 14.09 (2019)

State	Included in at Least 1 State Law Definition of "Tobacco Product."[2]	Definition[3]	Excise or Special Tax (non-sales tax)	Product Packaging	Youth Access/Other Retail Restrictions	Retail License/ Permit Required	Smoke-Free Restrictions
		with or without screens, permanent screens, hashish heads or punctured metal bowls; (C) [a] water pipe; (D) [r]ose and pen combinations; or (E) [v]apor products . . ." TENN. CODE ANN. § 39-17-1511(3) (2025)					
Texas	No.	*E-cigarette* means "(i) an electronic cigarette or any other device that simulates smoking by using a mechanical heating element, battery, or electronic circuit to deliver nicotine or other substances to the individual inhaling from the device; or (ii) a consumable liquid solution or other material aerosolized or vaporized during the use of an electronic cigarette or other device described [above, including a	N/A	Liquid nicotine sold as an accessory for an e-cigarette must be sold in a child-resistant container unless prefilled and sealed by the manufacturer and not intended to be opened by a consumer. TEX. HEALTH & SAFETY CODE ANN. § 161.0875 (2025)	Sale/distribution of e-cigarettes and distribution/redemption of coupons for e-cigarettes to persons under age 21 is prohibited (unless purchaser is at least 18 and has U.S. or state military ID card). TEX. HEALTH & SAFETY CODE ANN. §§ 161.082, 161.087 (2025) Purchase/possession/use of e-cigarettes by persons under age 21 years prohibited unless at least 18 with a U.S. or state military ID card. TEX. HEALTH & SAFETY CODE ANN. § 161.252 (2025)	Yes. TEX. HEALTH & SAFETY CODE ANN. §§ 147.0051(a), 161.456 (2025) (delivery sales registration)	Use of e-cigarettes restricted to designated areas in schools, elevators, enclosed theaters, libraries, museums, hospitals, certain buses, planes, and trains. TEX. PENAL CODE ANN. § 48.01(a-1), (d) (2025) School trustees must prohibit e-cigarette use and student

State	Included in at Least 1 State Law Definition of "Tobacco Product."[2]	Definition[3]	Excise or Special Tax (non-sales tax)	Product Packaging	Youth Access/Other Retail Restrictions	Retail License/ Permit Required	Smoke-Free Restrictions
		product sold as] an e-cigarette, e-cigar, or e-pipe or under another product name or description [and including any] component, part, or accessory for the device [whether or not] sold separately …" TEX. HEALTH & SAFETY CODE ANN. § 161.081(1-a) (2025) *Vapor products* means "electronic cigarettes (e-cigarettes) or any other device that uses a mechanical heating element, battery, or electronic circuit to deliver vapor that may include nicotine to the individual inhaling from the device, or any substance used to fill or refill the device." 37 TEX. ADMIN. CODE § 151.25(a)(8) (2025)			Self-service/vending sales of e-cigarettes restricted to locations inaccessible to persons under age 21. TEX. HEALTH & SAFETY CODE ANN. § 161.086 (2025) Retailers of e-cigarette delivery sales must register with the state, verify, at time of purchase and at delivery, that the purchaser is over 21 years of age, include a notice about the prohibition on selling e-cigarettes to minors, and file certain information about the purchaser with the comptroller. TEX. HEALTH & SAFETY CODE ANN. § 161.452(c) (2025) E-cigarette products may not be marketed or advertised using cartoon-like characters aimed at entertaining minors, imitating products, or including symbols primarily marketed to minors, or using celebrity images or images resembling food products.		possession of e-cigarettes at "a school-related or school-sanctioned activity on or off school property." TEX. EDUC. CODE ANN. § 38.006(b) (2025) Use of e-cigarettes or vapor products is prohibited at school, and before/after-school programs, including the premises, playground, transportation vehicles, and during field trips. 40 TEX. ADMIN. CODE § 744.2603(d) (2025)

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		E-cigarette product includes "any substance containing nicotine from any source that is intended for use in an e-cigarette." TEX. HEALTH & SAFETY CODE ANN. § 161.0876 (2025)			TEX. HEALTH & SAFETY CODE ANN. § 161.0876 (2025)		Use of vapor products is prohibited inside Department of Criminal Justice facilities, but permitted in designated outdoor areas. 37 TEX. ADMIN. CODE § 151.25(d) (2025) Use of e-cigarettes prohibited at childcare homes and centers, including playgrounds, vehicles, and during off-site field trips. 40 TEX. ADMIN. CODE §§ 746.3703(d), 747.3503(d) (2025)

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							E-cigarette use in residential child care facilities and in vehicles transporting children prohibited. 40 TEX. ADMIN. CODE § 748.1661 (2025) Use of electronic cigarettes prohibited in licensed pediatric extended care transportation vehicles. 26 TEX. ADMIN. CODE § 550.1102(d)(3) (2025) In foster homes, adults must use e-cigarettes outside, and may not use e-cigarettes when transporting children by car.

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							26 TEX. ADMIN. CODE. § 749.2931 (2025)
Utah	Yes. UTAH CODE ANN. §§ 26B-7-501(24), 17-50-333(1)(j), 10-8-41.6(1)(j) (2025)	Sales and Use Restrictions *Electronic cigarette* means "(i) any electronic oral device: (A) that provides an aerosol or vapor of nicotine or other substance; and (B) which simulates smoking through the use or inhalation of the device; (ii) a component of [such a device]; or (iii) an accessory sold in the same package as [such a device] . . . [and] includes an oral device that is: (i) composed of a heating element, battery, or electronic circuit; and (ii) marketed, manufactured, distributed, or sold as	Electronic cigarette substances and prefilled electronic cigarettes taxed at rate of .56 of the manufacturer's sales price. UTAH CODE. ANN. § 59-14-804(2)(a) (2025)	Sales of unsealed electronic cigarette substances (*e.g.,* refillable or open systems) must comply with state labeling, packaging, and nicotine content restrictions including: required safety warning, prohibition on labels reflecting certain additives, maximum nicotine levels, and child-resistant packaging, UTAH ADMIN. CODE r. 384-	Selling/distributing electronic cigarette product to persons under age 21 prohibited. UTAH CODE ANN. §§ 76-10-104(2), 104.1(2)(a), 114(2) (2025) Purchase/possession of electronic cigarette product by person younger than 21 years of age prohibited. UTAH CODE ANN. § 76-10-105(1)–(2) (2025) Retail sales of electronic cigarette product to consumer must be through a face-to-face exchange, except sales through a tobacco specialty shop, vending machine, legally compliant remote sales, or self-service display inaccessible to persons under age 21. UTAH CODE ANN. § 76-10-105.1(2), (3) (2025)	Yes. Selling/distributing electronic cigarettes requires a state license. UTAH CODE ANN. § 59-14-803(1) (2025) Retailers of electronic cigarettes must hold a valid tobacco retail permit from local health department. UTAH CODE ANN. §§ 26B-7-507, 17-50-	Use of electronic cigarettes included in definition of "smoking" and prohibited in same places smoking is prohibited (UTAH CODE ANN. § 26B-7-501(22)(c) (2025) (definition of "smoking")), including most public indoor spaces (with some exceptions). UTAH CODE ANN. § 26B-7-503 (2025) Distribution of electronic cigarette products prohibited in a correctional

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		[an e-cigarette, e-cigar, e-pipe or] any other product name or descriptor …" UTAH CODE ANN. § 76-10-101(4) (2025) *Electronic cigarette product* means "an electronic cigarette, an electronic cigarette substance, or a prefilled electronic cigarette." UTAH CODE ANN. § 76-10-101(5) (2025) *Electronic cigarette substance* means "any substance, including liquid containing nicotine, used or intended for use in an electronic cigarette." UTAH CODE ANN. § 76-10-101(6) (2025) *Tobacco paraphernalia* means "equipment, product, or material of any kind that is used,		415-3 to 384-415-6 (2025) (authorized by UTAH CODE ANN. § 26B-7-505 (2025))	Tobacco specialty businesses (including those selling electronic cigarettes) must prohibit anyone under age 21 from entering (unless accompanied by parent or legal guardian, or is present solely to provide a service to the business, including making a delivery, is monitored by an employee and not permitted to make any purchase). UTAH CODE ANN. §§ 26B-7-511(1)(b), 76-10-105.1(4) (2025) Tobacco retail specialty businesses (including those selling electronic cigarettes) must be located 1,000 feet from "community location[s]" (including, but not limited to, schools, churches, playgrounds, and youth centers), 600 feet from other tobacco specialty shops, and 600 feet from property used or zoned for agriculture or residential use (with some exemptions).	333(3)(a), 10-8-41.6(3)(a), 59-14-803(1) (2025)	facility. UTAH CODE ANN. § 76-8-311.3(5)(d) (2025) School boards directed to adopt rules prohibiting use and possession of electronic cigarettes on school property and at sponsored activities. UTAH CODE ANN. § 53G-8-209(2)(b)(ii)(B) (2025) Use of e-cigarettes prohibited in cars when person 15 years or younger is present. UTAH CODE ANN. § 41-6a-1717 (2025)

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		intended for use, or designed for use to package, repackage, store, contain, conceal, ingest, inhale, or otherwise introduce a tobacco product [or] an electronic cigarette substance . . . into the human body." UTAH CODE ANN. § 76-10-101(18)(a) (2025) *Prefilled electronic cigarette* means "an electronic cigarette that is sold prefilled with an electronic cigarette substance." UTAH CODE ANN. § 76-10-101(14) (2025) *Tobacco product* means "a tobacco product [or] tobacco paraphernalia." UTAH CODE ANN. §§ 26B-7-501(24), 17-50-333(1)(j), 10-8-41.6(1)(j) (2025)			UTAH CODE ANN. §§ 17-50-333(4)(a); 10-8-41.6(4)(a), 17-50-333(7), 10-8-41.6(7) (2025) Tobacco retail specialty businesses may not employ individuals under 21 years of age to sell electronic cigarette products or permit an employee under 21 years of age to sell an electronic cigarette product. UTAH CODE. ANN. § 26B-7-511(2) (2025) No place of business may knowingly permit an individual under age 21 years to frequent a place of business while using an electronic cigarette product. UTAH CODE ANN. § 76-10-103 (2025) Distribution of electronic cigarette samples restricted to distribution to adults at "professional conventions."		

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					UTAH CODE ANN. § 76-10-111 (2025) Electronic cigarette products may not be sold or furnished at less than cost or at a discount through a combination sale. UTAH CODE. ANN. § 76-10-111(2) (2025) Internet and other remote sales restricted to "licensed persons" (including licensed distributors, manufacturers, and retailers). UTAH CODE ANN. § 59-14-808(2) (2025) A person may not give, distribute, or sell a flavored electronic cigarette product. UTAH CODE ANN. § 76-10-113(2) (2025) (NB: A federal judge upheld this restriction but barred warrantless searches; ban in effect while litigation underway)		

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Vermont	Yes. VT. STAT. ANN. tit. 32, § 7702(15) (2025)	Sales and Use Restrictions *Tobacco substitute* means "products, including electronic cigarettes or other electronic or battery-powered devices, that contain or are designed to deliver nicotine or other substances into the body through the inhalation of vapor . . . ." VT. STAT. ANN. tit. 7, § 1001(8) (2025) *Nicotine liquid container* means "a bottle or other container of a nicotine liquid or other substance containing nicotine that is sold, marketed, or intended for use in a tobacco substitute [except a container] prefilled and sealed by the manufacturer and not	Tobacco substitutes taxed at rate of 92% of wholesale price. VT. STAT. ANN. tit. 32, § 7811(a) (2025)	Liquid nicotine must be sold in child-resistant packaging, excluding pre-filled cartridges not intended to be opened by consumer. VT. STAT. ANN. tit. 7, § 1012(a) (2025)	Sale/distribution of tobacco substitutes to persons under age 21 prohibited. VT. STAT. ANN. tit. 7, § 1003(a) (2025) Purchase/possession of tobacco substitutes by persons under age 21 prohibited VT. STAT. ANN. tit. 7, § 1005(a)(1) (2025) Self-service displays restricted to locations inaccessible to persons under age 21 years. VT. STAT. ANN. tit. 7, § 1003(c)(2) (2025) No person under the age of 16 years may sell tobacco substitutes. VT. STAT. ANN. tit. 7, § 1002(f) (2025) Mail order, phone order, and internet sales of tobacco substitutes and nicotine-containing substances restricted to sales to licensed wholesalers and retailers. VT. STAT. ANN. tit. 7, § 1010(b) (2025)	Yes. VT. STAT. ANN. tit. 7, § 1002(a) (2025)	Use of tobacco substitutes restricted similar to smoking and prohibited in public places, including indoor public places, grounds of publicly owned buildings and within 25 feet of any state-owned building, and in workplaces (with some exceptions). VT. STAT. ANN. tit. 18, §§ 1742, 1743 (exceptions), 1421(a) (2025) Use of tobacco substitutes prohibited at child care facilities and afterschool programs. VT.

State	Included in at Least 1 State Law Definition of "Tobacco Product."[2]	Definition[3]	Excise or Special Tax (non-sales tax)	Product Packaging	Youth Access/Other Retail Restrictions	Retail License/ Permit Required	Smoke-Free Restrictions
		intended to be opened by the consumer." VT. STAT. ANN. tit. 7, § 1012(b)(2) (2025) Tax *Other tobacco products* means "any product manufactured from, derived from, or containing tobacco that is intended for human consumption by smoking, chewing, or in any other manner, including products sold as a tobacco substitute . . . and including any liquids, whether nicotine based or not, or delivery devices sold separately for use with a tobacco substitute, but shall not include cigarettes, little cigars, roll-your-own tobacco, snuff, or new smokeless tobacco . . .					STAT. ANN. tit. 33, § 3504(a) (2025) Use of tobacco substitutes prohibited on "public school grounds" and at sponsored events. VT. STAT. ANN. tit. 16, § 140 (2025) Use of tobacco substitutes prohibited in cars occupied by a child under 18 years of age. VT. STAT. ANN. tit. 23, § 1134b(a) (2025)

State	Included in at Least 1 State Law Definition of "Tobacco Product."[2]	Definition[3]	Excise or Special Tax (non-sales tax)	Product Packaging	Youth Access/Other Retail Restrictions	Retail License/ Permit Required	Smoke-Free Restrictions
		." VT. STAT. ANN. tit. 32, § 7702(15) (2025)					
Virginia	No.	*Nicotine vapor product* means "any noncombustible product containing 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 nicotine in a solution or other form [including] any electronic cigarette, electronic cigar, electronic cigarillo, electronic pipe, or similar product or device and any cartridge or other	Liquid nicotine taxed at rate of $0.066 per mL for closed-system pods and 20% of wholesale price on open-system e-liquid. VA. CODE ANN. § 58.1-1021.02 (2025)	Liquid nicotine must be sold in a child-resistant container (except sealed, prefilled cartridges not intended to be opened by consumer). VA CODE ANN. § 59.1-293.11(A) (2025)	Sale/distribution of nicotine vapor products to persons under age 21 prohibited (unless person is active duty military 18 years of age or older). VA. CODE ANN. § 18.2-371.2(A), (B), (D) (2025) Purchase/possession of nicotine vapor product by person under age 21 prohibited (unless person is active duty military 18 years of age or older). VA. CODE ANN. § 18.2-371.2(B), (D) (2025) Mail order and internet sales of nicotine vapor products direct to consumer are prohibited. VA. CODE ANN. § 18.2-246.8(B) (2025)	Yes. VA. CODE ANN. § 58.1-1021.04:1(C)(1) (2025)	School boards directed to develop and implement policy to prohibit use and distribution of nicotine vapor products on school bus, school property, and at school-sponsored activities. VA. CODE ANN. §§ 22.1-79.5, 22.1-279.6(H) (2025) Use of "electronic vaporizing devices [prohibited] in

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		container of nicotine in a solution or other form that is intended to be used with or in an [aforementioned] device." VA. CODE ANN. §§ 18.2-371.2(I), 58.1-1021.01 (2025) *Liquid nicotine* means "a liquid or other substance containing nicotine in any concentration that is sold, marketed, or intended for use in a nicotine vapor product." VA. CODE ANN. §§ 58.1-1021.01, 59.1-293.10 (2025) *Liquid nicotine container* means "a bottle or other container holding liquid nicotine in any concentration [except containers] prefilled and sealed by the manufacturer . . . and . .			Vending machine sales of nicotine vapor products prohibited. VA. CODE ANN. § 18.2-371.2(A) (2025)		any structure or place in any park where smoking is prohibited [and may be further prohibited by the Department of Conservation and Natural Resources in any park]." 4 VA. ADMIN. CODE § 5-30-230 (2025)

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		. not intended to be opened by the consumer." VA. CODE ANN. § 59.1-293.10 (2025)					
Washington	No.	Sales and Use Restrictions *Vapor product* means "any noncombustible product that may contain nicotine and 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 or aerosol from a solution or other substance [including] any electronic cigarette, electronic cigar, electronic cigarillo,	Vapor products taxed at rate of $0.27 per milliliter of solution. WASH. REV. CODE § 82.25.010(1)(a)(i) (2025) Accessible container of solution greater than 5 milliliters subject to tax of $0.09 per milliliter of solution." WASH. REV. CODE § 82.25.010(1)(a)(ii) (2025)	Liquid nicotine containers must be child resistant. WASH. REV. CODE § 70.345.130(1) (2025) All liquid nicotine containers must be labeled with a warning regarding the harmful effects of nicotine, a warning to keep the vapor product away from children, a warning that	Sale/distribution of vapor products to persons under age 21 prohibited. WASH. REV. CODE § 26.28.080(1) (2025) Purchase/possession of vapor products by persons under age 18 prohibited. WASH. REV. CODE § 70.345.140(1) (2025) Self-service displays of vapor products prohibited except in retailers inaccessible to persons under age 21. WASH. REV. CODE § 70.345.080 (2025) Samples of vapor products must take place within licensed retail premises that	Yes (retailer, distributor, and delivery seller). WASH. REV. CODE § 70.345.030(1)(a) (2025)	Use of vapor products prohibited in and on grounds of child care facilities, schools, playgrounds, school buses, elevators, and within 500 feet of schools. WASH. REV. CODE § 70.345.150 (2025) Vaping prohibited in indoor early learning facilities, vehicles used to

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		electronic pipe, or similar product or device and any vapor cartridge or other container that may contain nicotine in a solution or other form that is intended to be used with or in [such a device]." WASH. REV. CODE § 70.345.010(18) (2025) *Closed system nicotine container* means "a sealed, prefilled, and disposable container of nicotine in a solution or other form in which such container is inserted directly into an electronic cigarette, electronic nicotine delivery system, or other similar product, if the nicotine in the container is inaccessible through customary or reasonably foreseeable		vaping is illegal for minors, and for open systems, a disclosure of the amount of nicotine in milligrams per milliliter, along with the total volume of the container in milliliters. WASH. REV. CODE § 70-345-075(1) (2025)	is restricted to those over the age of 21 years, contain no nicotine (unless "customer explicitly consents"), and use a disposable mouthpiece. WASH. REV. CODE § 70.345.100 (2025) Free vapor product distribution prohibited without contemporaneous purchase of vapor product. WASH. REV. CODE § 70.345.110 (2025) Sale of vapor products containing vitamin E acetate prohibited. WASH. ADMIN. CODE § 246-80-021 (2025) Delivery sales of vapor products prohibited unless seller has a valid delivery sale license, verifies the age of the purchaser through a third-party database, and only accepts payment through a credit or debit card in the purchaser's name.		transport children, and outdoors on property during nonbusiness hours in a place that would not be considered a "public place" and at least 25 feet from entrances, windows, and vents. WASH. ADMIN. CODE § 110-300-0420(2) (2025) Use of electronic cigarettes within public institutions of higher education restricted through regulation (*e.g.*, Eastern Washington University (WASH. ADMIN. CODE § 172-122-

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		handling or use, including reasonably foreseeable ingestion or other contact by children." WASH. REV. CODE § 70.345.010(4) (2025) *Liquid nicotine container* means "a package from which nicotine in a solution or other form is accessible through normal and foreseeable use by a consumer and that is used to hold soluble nicotine in any concentration [except] closed system nicotine containers." WASH. REV. CODE § 70.345.010(8) (2025) Tax *Vapor product* means "any noncombustible product containing a solution or other			WASH. REV. CODE § 70.345.090(1)–(7) (2025) Sales/distribution, and/or advertisement of electronic cigarettes on certain campuses of higher education prohibited. (*e.g.*, Eastern Washington University (WASH. ADMIN. CODE § 172-122-310(3) (2025)),WSU Vancouver (WASH. ADMIN. CODE § 504-37-020(5), (7) (2025)), Washington State University Pullman (WASH. ADMIN. CODE § 504-38-020(6), (8) (2025))).		310 (2025)), Peninsula College (WASH. ADMIN. CODE § 132A-125-030(10)(d) (2025)), Spokane Falls Community College (WASH. ADMIN. CODE § 132Q-10-231 (2025)), Bellingham Technical College (WASH. ADMIN. CODE § 495B-140-070(2) (2025)), Washington State University Vancouver (WASH. ADMIN. CODE § 504-37-020 (2025)), Washington State University Pullman (WASH. ADMIN. CODE § 504-38-020 (2025)), Bellevue

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		consumable substance, regardless of whether it contains nicotine, which employs a mechanical heating element, battery, or electronic circuit regardless of shape or size that can be used to produce vapor from the solution or other substance, including an electronic cigarette, electronic cigar, electronic cigarillo, electronic pipe, or similar product or device. The term also includes any cartridge or other container of liquid nicotine, solution, or other consumable substance, regardless of whether it contains nicotine, that is intended to be used with or in a device that can be used to deliver aerosolized or vaporized nicotine to a					College (WASH. ADMIN. CODE § 132H-126-100(26) (2025)), Lake Washington Institute of Technology (WASH. ADMIN. CODE § 495D-140-070(4) (2025)), and University of Washington (WASH. ADMIN. CODE § 478-136-035 (2025))). Use of electronic smoking devices on State veteran home campuses prohibited (except for residents authorized to smoke prior to the no smoking rule or in designated outdoor smoking

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		person inhaling from the device and is sold for such purpose." WASH. REV. CODE § 82.25.005(15) (2025) *Accessible container* means "a container that is intended to be opened." WASH. REV. CODE § 82.25.005(1) (2025)					areas). WASH. ADMIN. CODE § 484-20-090(1)(i) (2025)
West Virginia	Yes. W. VA. CODE § 16-9A-2(a)(1) (2025)	Youth Access and Use *Tobacco product* and *tobacco-derived product* mean "any product, containing, made or derived from tobacco, or containing nicotine derived from tobacco, that is intended for human consumption, whether smoked, breathed, chewed, absorbed, dissolved, inhaled, vaporized, snorted, sniffed or ingested by any other means,	E-cigarette liquid taxed at rate of $0.075 per milliliter or fraction thereof. W. VA. CODE § 11-17-4b(b)(1) (2025)	N/A	Sale/distribution of vapor products to persons under age 21 years prohibited. W. VA. CODE § 16-9A-3 (2025) Vending machine sales of vapor products restricted to places inaccessible to persons under age 21. W. VA. CODE § 16-9A-8 (2025) Use/possession of tobacco products or tobacco-derived products by persons under age 21 prohibited. W. VA. CODE § 16-9A-3 (2025)	No. Note: license (i.e. business registration certificate) required for all retail dealers and wholesalers that sell e-cigarette liquids. W. Va. Tax Division	Use of tobacco-derived products prohibited in schools and on school grounds except those areas not used for instructional purposes and inaccessible to students. W. VA. CODE § 16-9A-4 (2025) Use of e-cigarettes in state-owned vehicles

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		including but not limited to cigarettes, cigars, cigarillos, little cigars, pipe tobacco, snuff, snus, chewing tobacco or other common tobacco-containing products. A 'tobacco-derived product' includes electronic cigarettes or similar devices, alternative nicotine products and vapor products." W. VA. CODE § 16-9A-2(a)(1) (2025) *Vapor product* means "any non-combustible product containing nicotine that employs a heating element, power source, electronic circuit or other electronic, chemical or mechanical means, regardless of shape and size, that can be used to produce vapor from					prohibited. W. VA. CODE R. § 148-3-7.7 (2025)

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		nicotine in a solution or other form [including] any electronic cigarette, electronic cigar, electronic cigarillo, electronic pipe or similar product or device, and any vapor cartridge or other container of nicotine in a solution or other form that is intended to be used with or in an [aforementioned] device." W. VA. CODE § 16-9A-2(a)(3) (2025) Tax *E-cigarette* means "an electrical or electronic device that provides a smoke, vapor, fog, mist, gas or aerosol suspension of nicotine or another substance that, when used or inhaled, simulates the activity of smoking . . . [including] but not					

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		limited to, a device that is composed of a heating element, battery or electrical or electronic circuit, or a combination of heating element, battery and electrical or electronic circuit, which works in combination with e-liquid to produce an inhalable product . . . [including products marketed or sold as] e-cigarette, e-cigar, e-pipe or under any other name or descriptor." W. VA. CODE § 11-17-4b(a)(1) (2025) *E-cigarette liquid* means "any of the liquids or liquid mixtures used in e-cigarettes and is also known as e-juice, e-fluid, e-liquid, or e-liquid product . . . [including] e-cigarette liquid mixing kits and .					

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		. . components. When used in, or with, an e-cigarette, e-cigarette liquid is vaporized or otherwise converted into an inhalable product. E-cigarette liquid may or may not include, without limitation, propylene glycol, vegetable glycerin, nicotine from any source or flavorings." W. VA. CODE § 11-17-4b(a)(2) (2025)					
Wisconsin	No.	*Nicotine product* means "a product that contains nicotine and is not . . . [a] tobacco product [or a] cigarette." WIS. STAT. § 134.66(1)(f) (2025) *Vapor product* means "a noncombustible product that produces vapor or aerosol for inhalation from the application of a heating	Vapor products taxed at rate of $0.05 per ml of liquid or other substance. WIS. STAT. § 139.76(1m) (2025)	N/A	Sale/distribution of nicotine products to persons under age 18 prohibited. WIS. STAT. § 134.66(2)(a) (2025) Sampling of nicotine products restricted to places inaccessible to persons under age 18 (without parent/guardian). WIS. STAT. § 134.66(2)(am) (2025) Purchase/possession of nicotine products by persons	Yes. WIS. STAT. § 134.65(1d) (2025)	E-cigarette use prohibited at State Fair Park indoor facilities and main stage area. Wisconsin State Fair Park Admission Policies

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		element to a liquid or other substance that is depleted as the product is used, regardless of whether the liquid or other substance contains nicotine." WIS. STAT. § 139.75(14) (2025)			under age 18 prohibited. WIS. STAT. § 254.92(2) (2025)		
Wyoming	No.	Sales Restrictions: *Electronic cigarette* means "any device that can be used to deliver aerosolized or vaporized nicotine or synthetic nicotine material to the person using the device and includes any component, part and accessory of the device and any vapor material intended to be aerosolized or vaporized during the use of the device [including] any electronic cigar, electronic cigarillo,	Electronic cigarettes and vapor material purchased or imported by wholesalers taxed at rate of 15% of the wholesale price. WYO. STAT. ANN. § 39-18-104(g) (2025) If tax not paid at time of wholesale purchase, consumers must pay tax at a rate of 7.5% of the retail price of electronic	Liquid nicotine containers must "be sold in child resistant packaging." WYO. STAT. ANN. § 35-7-2002(a) (2025)	Sales/distribution/delivery of electronic cigarettes to persons under age 21 prohibited. WYO. STAT. ANN. § 14-3-302(a), (c) (2025) Purchase of electronic cigarettes by persons under age 21 prohibited. WYO. STAT. ANN. § 14-3-304(a) (2025) Possession/use of electronic cigarettes by persons under age 21 prohibited. WYO. STAT. ANN. § 14-3-305(a) (2025) Self-service displays and vending machine sales of	No.	Use of electronic cigarettes prohibited in child care facilities when children are present. 049-0033-4 WYO. CODE R. § 14(t) (2025)

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		electronic pipe, electronic hooka, vapor pen and any similar product or device." WYO. STAT. ANN. §§ 14-3-301(a)(v), 39-18-101(a)(ix) (2025) *Vapor material* means "any liquid solution or other material containing nicotine or synthetic nicotine that is depleted as an electronic cigarette is used [including] liquid solution or other material containing nicotine or synthetic nicotine that is sold with or inside an electronic cigarette." WYO. STAT. ANN. §§ 14-3-301(vii), 39-18-101(a)(x) (2025) *Nicotine product* means "tobacco products . . . , electronic cigarettes and vapor material."	cigarettes and vapor material. WYO. STAT. ANN. § 39-18-104(h) (2025)		electronic cigarettes restricted to locations inaccessible to persons under age 21. WYO. STAT. ANN. § 14-3-303(b) (2025) Remote sales of electronic cigarettes require third party age verification and signature of person at least 21 years of age upon receipt. WYO. STAT. ANN. § 14-3-309(a)–(b) (2025)		

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		WYO. STAT. ANN. §§ 39-18-101(a)(xi), 14-3-301(vi) (2025) Packaging Restrictions: *Vapor product* means "any noncombustible product containing 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 nicotine in a solution or other form [including] any electronic cigarette, electronic cigar, electronic cigarillo, electronic pipe or similar product or device, including any vapor cartridge or other container of nicotine in a solution or other form that is intended to be					

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		used with or in an [aforementioned] device." WYO. STAT. ANN. § 35-7-2001(a)(iii) (2025) *Liquid nicotine container* means "a bottle or other container of a liquid or other substance containing nicotine where the liquid or substance is sold, marketed or intended for use in a vapor product [not including a cartridge that is] prefilled and sealed by the manufacturer and not intended to be opened by the consumer." WYO. STAT. ANN. § 35-7-2001(a)(ii) (2025)					
American Samoa	N/A	N/A	N/A	N/A	N/A	N/A	N/A

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Guam	Yes. 10 GUAM CODE ANN. § 90103(q) (2025)	Youth Access *Electronic cigarettes* or *e-cigarettes* means "battery-operated products designed to deliver nicotine, flavor, and other chemicals. They turn nicotine, which is highly addictive, and other chemicals into a vapor that is inhaled by the user." 11 GUAM CODE ANN. § 6102(l) (2025) Use *Electronic smoking device* means "any electronic product that can be used to aerosolize and/or deliver nicotine or other substances to the person inhaling from the device, including . . . an electronic cigarette, electronic cigar, electronic cigarillo,	N/A	N/A	Sale/distribution of electronic cigarettes (including any refill, cartridge, or any other component part) to persons under age 21 prohibited. 11 GUAM CODE ANN. §§ 6102(l), 6401(a) (2025) Possession/use/purchase of electronic cigarettes (including any refill, cartridge, or any other component part) by persons under age 21 prohibited. 11 GUAM CODE ANN. §§ 6102(l), 6401(a)(2), 6406 (2025) Vending machine sales of electronic cigarettes is prohibited. GUAM SUBST. BILL NO 187-87 (LS)	Yes. 11 GUAM CODE ANN. § 6201(b) (2025)	Use of electronic smoking devices restricted similar to smoking, including enclosed public spaces, within 20 feet of the entrance or exit of enclosed public spaces, in motor vehicles with children under age 17 or a pregnant woman, and designated smoke-free areas of places of employment. 10 GUAM CODE ANN. §§ 90103(o) (definition of "smoking"), 90105, 90106(a), 90114(a) (2025)

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		electronic pipe, hookah pipe, or hookah pen, and any cartridge or other component of the device or related product, whether or not sold separately." 10 GUAM CODE ANN. § 90103(d) (2025) *Tobacco product* means "any product made or derived from tobacco, that contains nicotine or other substances, and is intended for human consumption or is likely to be consumed, whether smoked, heated, chewed, absorbed, dissolved, inhaled, or ingested by any other means, including, but not limited to, a cigarette, cigar, pipe tobacco, chewing tobacco, snuff, snus, or an electronic smoking device." 10					

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		GUAM CODE ANN. § 90103(q) (2025)					
Northern Mariana Islands	Yes. 4 N. MAR. I. CODE § 50131(a) (2025); 6 N. MAR. I. CODE § 3110(e) (2025)	*Electronic nicotine delivery system* or *electronic cigarette* means "a battery-powered electronic device and like products, containing nicotine-based liquid that is vaporized and inhaled, used to stimulate [sic] the experience of smoking tobacco. This term shall include any such devices whether they are manufactured as e-cigarettes, e-cigars, or under any other product." 6 N. MAR. I. CODE § 3171(r) (2025) *Tobacco products* means "any product made or derived from tobacco that is intended	Vaporizer liquid taxed as tobacco products at 60% ad valorem. 70 N. MAR. I. ADMIN. CODE § 70-10.1-105 (2025)	N/A	Sale/giving electronic cigarettes to persons under age 21 prohibited. 6 N. MAR. I. CODE §§ 3110(a)–(b) (2025) Use/possession of electronic cigarettes by persons under age 21 prohibited (including handling of products during the course of employment). 6 N. MAR. I. CODE § 3110(c) (2025)	Yes. 4 N. MAR. I. CODE § 50131(b) (2025)	Use of electronic cigarette included in definition of smoking and prohibited in government buildings or within 25 feet of any doorway to government facility, in public places, including, but not limited to, childcare facilities, schools, museums, restaurants, sports arenas, inside places of employment, within 25 feet of any person not smoking in outdoor places of

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		for human consumption, including any component, part, or accessory of a tobacco product (except for raw materials other than tobacco used in manufacturing a component, part, or accessory of a tobacco product) [including] . . . cigarettes, cigars; roll-your own-tobacco; pipe tobacco; hookah tobacco; smokeless tobacco; nicotine gels; dissolvables; vaporizers and other electronic nicotine delivery systems (ENDS)." 4 N. MAR. I. CODE § 50131(a) (2025); 6 N. MAR. I. CODE § 3110(e) (2025)					employment, on public school property, and in a motor vehicle when person under age 18 is present. 6 N. MAR. I. CODE §§ 3171(p) (definition of "smoking"), 3172, 3173, 3174, 3175, 3176 (2025)
Puerto Rico	No.	*Electronic cigarette* or *e-cigarette* means "a product intended to provide the user with a dose of nicotine combined with other	Electronic cigarettes taxed at $3 per item. P.R. LAWS ANN. tit. 13, §	Nicotine cartridges must display the volume of nicotine solution on	Sale of electronic cigarettes to persons under age 21 prohibited. P.R. LAWS ANN. tit. 24, § 904 (2025); P.R. LAWS ANN. tit. 13, § 33138(b)(1) (2025); P.R.	No.	Use of electronic cigarettes prohibited in public places, including public buildings,

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		substances in the form of a vapor, as defined by the Department of Health through regulations, in conjunction and with the advice of the Department of Treasury [and shall be interpreted as consistent with federal law and regulations]." P.R. LAWS ANN. tit. 24, § 904(a) (2024); P.R. LAWS ANN. tit. 23, § 1040(f) (2025) *Vapor product* means "any type of product that contains nicotine and uses a heating element, energy source, electronic circuit, or any electronic, chemical, or mechanical means, regardless of size and shape that can be used to produce nicotine vapor as a solution or	31635(b)(1) (2025) Nicotine cartridges taxed at rate of $0.05/ml solution, whether it contains nicotine or not. P.R. LAWS ANN. tit. 13, § 31635(b)(1) (2025)	packaging in form prescribed by regulation. P.R. LAWS ANN. tit. 13, § 31635(c) (2025)	LAWS ANN. tit. 33, § 1022a(4) (2025) Distribution of free samples of electronic cigarettes prohibited to persons under age 21, in places where persons under age 21 are allowed, and within 500 feet of a public or private school. P.R. LAWS ANN. tit. 23, § 1041(c) (2025) No advertisements, signs, or commercial notices for electronic cigarettes may be placed within 500 feet of a public or private school, or in any cinema, theaters, parks or on television. P.R. LAWS ANN. tit. 23, § 1041(a), (b) (2025)		schools, restaurants, museums, and other locations. P.R. LAWS ANN. tit. 24, §§ 891(a) (definition of "smoking"), 892 (2025)

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		in any other form [including any] electronic cigarette, electronic cigar, electronic pipe, or any similar product or device and any vape cartridge or any other container for nicotine as a solution, or in any other form, which is destined to be used with or within [any aforementioned products]." P.R. LAWS ANN. tit. 23, § 1040(h) (2025) Tax *Electronic cigarette* means "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					

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		vapor from nicotine in a solution or other form, which because of its appearance, size or its packaging and labeling, is likely to be used, offered to, or purchased by, consumers as an electronic cigarette, vaporizer, or electronic pipe." P.R. LAWS ANN. tit. 13, § 31635(a)(1) (2025) *Nicotine cartridge* means "a vapor cartridge or any other container holding liquid nicotine that is intended to be used with or in an electronic cigarette or vaporizer." P.R. LAWS ANN. tit. 13, § 31635(a)(2) (2025)					
U.S. Virgin Islands	No.	*Electronic cigarette* means "a battery-operated device that contains cartridges filled with a	Taxed at rate of $11/carton. V.I. CODE ANN. tit. 33, § 42(a)(II)(1) (2025) (note that	Electronic cigarettes and alternative nicotine products must	Sale/distribution of electronic cigarettes or alternative nicotine products to persons under age 21 prohibited. V.I.	Yes. V.I. CODE ANN. tit. 27, § 305b(c)(4) (2025)	N/A

State	Included in at Least 1 State Law Definition of "Tobacco Product."[2]	Definition[3]	Excise or Special Tax (non-sales tax)	Product Packaging	Youth Access/Other Retail Restrictions	Retail License/ Permit Required	Smoke-Free Restrictions
		combination of nicotine, flavor and chemicals that are turned into a vapor which is inhaled by the user." V.I. CODE ANN. tit. 27, § 305b(a)(1) (2025) *Alternative nicotine product* means "a product or device not consisting of or containing tobacco that provides nicotine for ingestion into the body, whether by chewing, smoking, absorbing, dissolving, inhaling, snorting, sniffing, or by any other means." V.I. CODE ANN. tit. 27, § 305b(a)(2) (2025)	while this is the interpretation of the plain language of the statute, it does not appear that a tax on e-cigarettes is actually being enforced by the territory)	be sold in "original factory-wrapped package." V.I. CODE ANN. tit. 27, § 305b(c)(3) (2025)	CODE ANN. tit. 27, § 305b(c)(1) (2025)		