

New Prevent All Cigarette Trafficking (PACT) Act Reporting Requirements for Electronic Nicotine Delivery Systems (ENDS) Effective March 27, 2021

Effective March 27, 2021, if you sell, transfer, or ship for-profit Electronic Nicotine Delivery Systems (ENDS) into Nevada from outside the state, you will be required to register with the Bureau of Alcohol, Tobacco, Firearms and Explosives (ATF) and file monthly reports with the Nevada Department of Taxation and the Nevada Attorney General's Office.

What are ENDS?

The Consolidated Appropriations Act, 2021, which was signed into law on December 27, 2020, amended the PACT Act by adding "electronic nicotine delivery system" to the definition of a "cigarette" in 15 U.S.C. 375(2)(A).

ENDS are defined as "any electronic device that, through an aerosolized solution, delivers nicotine, flavor, or any other substance to the user inhaling from the device," and includes:

- i. an e-cigarette;
- ii. an e-hookah;
- iii. an e-cigar;
- iv. a vape pen;
- v. an advanced refillable personal vaporizer;
- vi. an electronic pipe; and
- vii. any component, liquid, part, or accessory of a device...without regard to whether the component, liquid, part, or accessory is sold separately from the device.

ENDS do not include a product approved by the Food and Drug Administration (FDA) for sale as a tobacco cessation product or any other therapeutic purpose and marketed and sold solely for this purpose. 15 U.S.C. 375(7).

Other PACT ACT Requirements:

In addition to the required registration and monthly reporting, products determined to be included in the definition of an electronic nicotine delivery system are subject to a number of registration, labeling, delivery, tax, reporting and record-keeping requirements. Please review 15 USC 375 and the ATF's website to ensure you are operating in full compliance with the law. These requirements are effective March 27, 2021 and must be reported on the April PACT Act report.

Nevada Tobacco Licensing:

Shipping ENDS into the State of Nevada may require a Nevada tobacco license. Please review NRS Chapter 370 to determine any State licensing obligations before engaging in business in the State.

For More Information:

The monthly PACT Act report can be found on the websites below:

- [https://tax.nv.gov/Forms/Cigarette and Other Tobacco Products Tax Forms/](https://tax.nv.gov/Forms/Cigarette%20and%20Other%20Tobacco%20Products%20Tax%20Forms/)
- [https://ag.nv.gov/Hot_Topics/Issue/Tobacco Enforcement Unit - Forms/](https://ag.nv.gov/Hot_Topics/Issue/Tobacco_Enforcement_Unit_-_Forms/)

If you have any additional questions, please contact the Nevada Department of Taxation's Tobacco Enforcement Unit at 775-684-2165 or email taxation-adminMSA@tax.state.nv.us.