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Notice of Tobacco Legislative Changes

July 16, 2021

Dear Taxpayer,

During the 2021 Legislative Session, changes were made to the laws governing the sale of tobacco products. Some of these changes are summarized below, but please review the full text of Assembly Bill 59 to see all changes and their effective dates.

The legal sales age for cigarettes, products containing, made or derived from tobacco, vapor products, alternative nicotine products, or products containing, made or derived from nicotine has changed. Consistent with Federal law, **as of May 27, 2021, it is a violation of Nevada law to sell any of these products to someone under the age of 21.** All Nevada Revised Statutes (NRS) in Chapter 370 which address the minimum age for purchasing cigarettes, product containing, made or derived from tobacco, vapor product, alternative nicotine product or product containing, made or derived from nicotine have been amended from 18 years of age to 21 years of age.

If you sell any of these products to someone under 21 years of age, you will be issued a civil penalty. Additionally, if an employee or agent of a retail licensee sells any of these products to someone under 21 years of age, the licensee is also subject to civil penalties.

NRS 370.0285 and 370.321 have been amended to include "cigarette paper or other tobacco products" to the definition and requirements for delivery sales. Additionally, verbiage was also added to allow the issuance of civil penalties of up to \$1,000 by the Attorney General's Office for anyone that violates the requirements in Chapter 370 of the NRS regarding these types of sales.

To read Assembly Bill in its entirety, please visit
<https://www.leg.state.nv.us/App/NELIS/REL/81st2021/Bill/7312/Text#>.

If you have further questions, please contact the Department of Taxation at taxation-adminMSA@tax.state.nv.us.

Thank you,

Nevada Department of Taxation