

LEGISLATURE OF NEBRASKA  
ONE HUNDRED EIGHTH LEGISLATURE  
FIRST SESSION

**LEGISLATIVE BILL 584**

Introduced by Hughes, 24; Brandt, 32; Dover, 19; Hardin, 48; Holdcroft,  
36; Lippincott, 34.

Read first time January 17, 2023

Committee: Revenue

- 1 A BILL FOR AN ACT relating to revenue and taxation; to impose a tax on
- 2 electronic nicotine delivery systems; to provide for rules and
- 3 regulations; and to declare an emergency.
- 4 Be it enacted by the people of the State of Nebraska,

1           Section 1. (1) Beginning July 1, 2023, a tax is hereby imposed upon  
2 the selling or dealing in electronic nicotine delivery systems as defined  
3 in subsection (3) of section 28-1418.01 in this state by any person  
4 engaged in business as a distributor thereof, at a rate of five cents per  
5 milliliter of consumable material and a proportionate tax at the same  
6 rate on all fractional parts thereof. For electronic nicotine delivery  
7 systems in the possession of retail dealers for which tax has not been  
8 paid, the tax under this subsection shall be imposed at the earliest time  
9 the retail dealer: (a) Brings or causes to be brought into the state any  
10 electronic nicotine delivery system for sale; (b) makes, manufactures, or  
11 fabricates any electronic nicotine delivery system in this state for sale  
12 in this state; or (c) sells any electronic nicotine delivery system to  
13 consumers within this state.

14           (2) Consumable material means any liquid solution or other material  
15 that is depleted as an electronic nicotine delivery system is used.

16           (3) The Tax Commissioner shall adopt and promulgate rules and  
17 regulations to implement this section.

18           Sec. 2. Since an emergency exists, this act takes effect when  
19 passed and approved according to law.