

By: Parker

S. B. No. 1699

A BILL TO BE ENTITLED

1 AN ACT

2 relating to the definition of tobacco product for the purposes of
3 the cigars and tobacco products tax.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

5 SECTION 1. Section 155.001(15), Tax Code, is amended to
6 read as follows:

7 (15) "Tobacco product" means:

8 (A) a cigar;

9 (B) smoking tobacco, including granulated,
10 plug-cut, crimp-cut, ready-rubbed, and any form of tobacco suitable
11 for smoking in a pipe or as a cigarette;

12 (C) chewing tobacco, including Cavendish, Twist,
13 plug, scrap, and any kind of tobacco suitable for chewing;

14 (D) snuff or other preparations of pulverized
15 tobacco: [er]

16 (E) an article or product that contains nicotine
17 or synthetic nicotine, regardless of the source from which it is
18 derived, that is intended for human consumption [is made of tobacco
19 or a tobacco substitute] and that is not:

24 of nicotine or smoking addiction the packaging for which is labeled

1 with a drug facts panel; or

2 (F) an article or product without the presence of
3 tobacco leaf that contains nicotine, whether synthetic or derived
4 from tobacco, and is intended for oral consumption, whether chewed,
5 absorbed, dissolved, or ingested, by a means other than inhalation.

6 SECTION 2. The changes in law made by this Act do not affect
7 tax liability accruing before the effective date of this Act. That
8 liability continues in effect as if this Act had not been enacted,
9 and the former law is continued in effect for the collection of
10 taxes due and for civil and criminal enforcement of the liability
11 for those taxes.

12 SECTION 3. This Act takes effect September 1, 2025.