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State Legislative Bill Introductions

State tobacco-related legislative bills that have been introduced in the past week are listed below alphabetically by state:

Iowa:

- HSB694 (Governor's Bill), SSB3130, and SSB3145 contain language to increase the cigarette tax from \$1.36 to \$2.01 per pack, implement a vapor tax at 15% of the retail price, and increase the OTP tax from 50% to 55% of the wholesale sales price. The bills cap the cigar tax at \$.55 per cigar and change the tax on moist snuff from \$1.19 per ounce to 55% of the wholesale price. Products included in this bill also will have a floor tax.
- HF2406 increases the cigarette tax from \$1.36 to \$2.86 per pack. Beginning January 1, 2027, the bill directs the Department of Revenue (department) to determine the average

retail price of cigarettes by surveying cigarette retailers and vendors statewide, the results of which will be used to calculate the inflation adjustment for the calendar year. Beginning January 1, 2029, and annually thereafter, the department shall adjust the cigarette tax rate based on the inflation rate calculated from the annual survey. In addition, the bill taxes tobacco products (including cigars and snuff), alternative nicotine products (nicotine pouches), and vapor products at 50% of the wholesale sales price, with a minimum tax of \$2.86. Further, the bill limits the number of separately consumable products in a package of alternative nicotine products to twenty. It also provides for an inventory tax for cigarettes and tobacco products (including ANPs, and vapor products).

- HF1035 defines a “heated tobacco product” as a cigarette and imposes a tax of 3.4 cents per cigarette (68 cents per 20-pack).

Michigan:

- Governor Whitmer (D) presented her budget proposal on February 11, 2026. The proposal includes several tobacco and vapor tax increases:
 - Cigarette tax increase of \$1.00 per pack (from \$2.00 per pack to \$3.00 per pack)
 - OTP increase of 25% of the wholesale price (from 32% to 57%)
 - Imposes a new tax of 57% of the wholesale price on vapor products and alternative nicotine products (includes nicotine pouches).

Mississippi:

- HB1845 implements a 15% vapor products tax.

Rhode Island:

- Governor McKee’s 2027 budget proposal increases the cigarette tax from \$4.50 to \$5.25 per pack (includes a floor tax), eliminates the 1.25% cigarette stamp discount, raises the tax cap on cigars to \$2.00.
- HB7804 (same as SB2360) reduces the tax by 75% for any cigarette defined as a modified risk product by the FDA.

West Virginia:

- SB914 increases the cigarette tax from \$1.20 to \$2.70 per pack; increases the OTP tax from 12% to 51%; includes vapor products in the definition of OTP; repeals the discount on tax stamps; repeals preemption for local taxing authority on any tobacco product; repeals the tax on e-cigarette liquid.
- HB5437 creates a vapor product directory by requiring vapor product manufacturers to certify with the state (1) the manufacturer received a marketing authorization or similar order for the vapor product from the FDA or (2) the product was marketed in the U.S. on or before August 8, 2016, and the manufacturer submitted a PMTA for the vapor product to the FDA on or before September 9, 2020, and the application was accepted or remains under review or (3) a final decision on the application has not taken effect. Beginning September 1, 2026, the State Tax Commissioner and the Alcohol Beverage Control Commissioner will be required to make the directory publicly available. Starting on that date, the sale of any vapor product not listed in the directory would be prohibited. Vape or smoke shop retailers must be licensed and can only sell vapor products listed in the directory.

Wyoming:

- HB0132 failed introduction on February 11, 2026, by a 29-32-1 vote, which would have required the Department of Revenue to maintain a public directory of all approved electronic cigarette and vapor material products offered for sale in Wyoming.

State Legislative Bill Actions

State tobacco-related legislative bills that have been acted on by a state legislative committee or state legislature are listed below alphabetically by state:

Alabama:

- SB234, which requires retailers of alcoholic beverages, tobacco, or vape products, or consumable hemp products, after a violation for failure to verify a customer's age, to use a digital system or card swipe technology to verify the age of the customer at the point of sale, was reported out of the Senate Committee on Tourism.

Arizona:

- HB4001 would establish a regulatory framework for alternative nicotine products, which are defined as any noncombustible product that contains nicotine and that is intended for human consumption whether chewed, absorbed, dissolved, ingested or consumed by any other means. Amends existing alcohol and beverage code to include alternative nicotine products under the Department of Liquor Licenses and Control's authority. Requires retailers to obtain a specific license to sell alternative nicotine products. Retailers must verify a purchaser's age (21+), including scanning IDs using electronic devices. The bill would prohibit products designed or packaged in ways that appeal to minors, including mimicry of youth-oriented trademarks, toy shapes, food/beverage designs, or celebrity imagery. The bill was referred to the House Commerce Committee on February 9, 2026.
- HB4032 would impose a new excise tax and regulatory definitions on alternative nicotine products and vapor products). Implements an excise tax alternative nicotine and vapor products at 50% of retail price was referred to the House Ways and Means and Appropriations Committees on February 9, 2026.

Colorado:

- SB26-086, which reduces the tax on premium cigars to 20% of the manufacturer's list price, will be considered in the Senate Finance Committee on March 3, 2026.

Hawaii:

- HB1563 repeals statewide preemption and would allow localities to implement tobacco and nicotine regulations, passed the Consumer Protection Committee on February 12, 2026.
- SB2175, which prohibits disposable electronic smoking devices, passed the Consumer Protection and Health Committees on February 6, 2026.
- SB2410 creates a vapor directory and allows only vapor products that have received FDA PMTA Marketing Granted Orders to be on the directory. Beginning January 1, 2027 only vapor products on the directory would be allowed to be sold. The bill passed the Health and Consumer Protection Committees on February 6, 2026

Illinois:

- SB3148, which prohibits the sale of all flavored tobacco products, including menthol. This bill was assigned to the Senate Executive Committee on February 10, 2026.

Indiana:

- HB1052 contains language that requires wholesalers to have a sales certificate to sell tobacco products and vapor products. The certificate is issued only to a person who operates from a permanent building that is used for the wholesale distribution of tobacco products and vapor products. The bill passed the Senate Public Policy Committee on February 12, 2026.
- SB185 contains language to prohibit the sale and distribution of e-liquids manufactured in or imported from a foreign adversary, to provide for the suspension of a sales certificate (license) if the certificate holder's employees violate identification requirements three or more times within one year, and to require wholesalers to obtain a tobacco sales certificate. The bill passed the House Public Policy Committee on February 12, 2026.

Kansas:

- SB355, which amends the Kansas Cigarette and Tobacco Products Act to expand regulatory oversight to include electronic cigarettes alongside traditional cigarettes and tobacco products. Requires each person selling electronic cigarettes to obtain a state-issued license. Also requires all manufacturers of electronic cigarettes, who sell their products in Kansas, passed the Senate as amended on February 11, 2026. The amendments include prohibiting the sale of electronic cigarettes marketed to children and increasing the license fee for manufacturers to \$2,500.

Mississippi:

- HB1345 establishes administrative procedures for the forfeiture of ENDS products and cigarettes seized for violating state directory laws, was transmitted to the Senate February 4, 2026.
- SB2557, which expands Mississippi's regulation of vapor products to include "nicotine-adjacent products" and prohibits their sale to anyone under 21 years of age, passed the Senate on February 11, 2026. This bill now moves to the House for consideration.

Missouri:

- SB1064 implements statewide preemption regulating the sale of tobacco products, alternative nicotine products, and vapor products. As a result, local jurisdictions in the State could not enact tobacco-related ordinances such as flavor bans. The bill was passed in the Senate Committee on General Laws on February 11, 2026.
- HB2085 implements statewide preemption regulating the sale of tobacco products, alternative nicotine products, and vapor products. As a result, local jurisdictions in the State could not enact tobacco-related ordinances such as flavor bans. The bill was passed in the House Committee on Rules—Administrative on February 10, 2026.

Nebraska:

- LB1124, which increases the tax on cigarettes from \$0.64 per pack to \$1.64 per pack, was considered in the Revenue Committee on February 4, 2026. No vote was taken and bill remains in committee.
- LB1238, which changes the cigarette tax from a fixed per-pack amount to a rate of thirty percent of the purchase price paid by the retail dealer, was considered in the Revenue Committee on February 4, 2026. No vote was taken and bill remains in committee.

New York:

- SB195 (same as A2102), which prohibits the sale of vape products that resemble school supplies, or toys, or are packaged or advertised in any way to appeal to or target minors or the youth population, passed the Senate on February 10, 2026.

Oklahoma:

- HB3881, which creates a public directory for vapor products and requires that by January 1, 2028, all consumable materials in vapor products must be manufactured, processed, blended, or filled in the United States, or the products will be removed from the market, passed the Alcohol, Tobacco, and Controlled Substances Committee on February 11, 2026 and now moves to the Health and Human Services Oversight Committee.
- HB3881 defines alternative nicotine products (includes nicotine pouches) and requires manufacturers attest to the Attorney General that their products have received a PMTA Marketing Granted Order, has a PMTA application under review or has received a denial order that is being challenged in Court. The AG will publish a directory by October 1, 2026 and only products listed on the directory will be allowed to be sold. Also requires all consumable materials in alternative nicotine products must be manufactured, processed, blended, or filled in the United States, or the products will be removed from the market by January 1, 2028. The bill passed the Alcohol, Tobacco, and Controlled Substances Committee on February 11, 2026 and now heads to the Health and Human Services Oversight Committee.

Oregon:

- SB1571, which expands the definition of tobacco/nicotine to cover all nicotine forms including pouches and lozenges, bans remote sales of tobacco and nicotine products by requiring in-person sales at licensed premises, and replaces the criminal under-21 sales prohibition with civil enforcement. The bill is scheduled for a work session in the Senate Committee on Judiciary on February 16, 2026.

South Carolina:

- SB519 and HB4303, both of which tax heated tobacco products were heard in the Sales & Income Tax Subcommittee of the Senate Finance Committee on February 10, 2026. The committee voted to carry over both bills to a future meeting. The proposed rate in SB519 is 1.25 mills per cigarette (2.5 cents per 20-pack); the proposed rate in HB4303 is 14.25 mills per cigarette (28.5 cents per 20-pack).

South Dakota:

- HB1281 which includes an increase in the cigarette tax from \$1.53 to \$2.50 will be heard in the House Taxation Committee on February 17, 2026.
- HB1220 requires a retail license to sell nicotine products and includes penalties for violations of selling without a license.
- HB1240 requires wholesale and retail licensing for the distribution and sale of vapor products and includes penalties for violations for selling without a license.
- Both bills will be heard in the House Health and Human Services Committee on February 17, 2026.

Tennessee:

- HB2158 and SB2086 establish a comprehensive regulatory framework administered by the Alcoholic Beverage Commission for the sale and distribution of tobacco products, including vapor products. The bills require all retailers of tobacco products (including vapor products) to obtain an annual license from the commission. Retailers are required to verify the age of all purchasers using government-issued photo identification and to post signage. Annual compliance checks are required. The commission shall create, maintain, and publish an online database that lists the active licensed tobacco product retailers.
- HB2359 and SB2293 expand the definition of consumable material to include natural and synthetic liquid nicotine solutions or a liquid nicotine analogue; assign fine authority to the ABC.

Utah:

- SB210 was substituted in the Senate Business and Labor Committee. The bill changes nicotine and electronic cigarette regulations by increasing licensing fees, increasing enforcement and penalties for sales of non-compliant products, and establishing a dedicated restricted account to fund disposal and enforcement related to illegal nicotine products. The bill was placed on the Senate Second Reading Calendar on February 9, 2026.
- HB337, which increases the cigarette tax from \$1.70 to \$3.70 per pack, changes/increases the moist snuff and nicotine pouch tax from 56% to 86% effective July 1, 2026. The House Revenue on February 12, 2026, was labeled as “Not Considered” by Committee.

Virginia

- SB789, which amends current law to extend the deadline for manufacturers to submit initial certifications for the Commonwealth’s vapor directory to the Attorney General for liquid nicotine and nicotine vapor products to July 1, 2027, is scheduled to be heard in the Senate Committee on Commerce and Labor on February 12, 2026.
- SB620, which transfers responsibilities related to licensing and enforcement of retail tobacco products (including vapor products) from the Department of Taxation to the Virginia Alcoholic Beverage Control Authority (ABC Authority). The bill also establishes a new permit system for retailers selling tobacco products. Each business location must hold its own retail tobacco permit, with application and annual fees. The bill was reported with a substitute from the Senate Committee on Appropriations on February 11, 2026.

Washington:

- HB2382, which increases the cigarette tax from \$3.025 to \$5.025 and increases maximum tax on cigars from \$0.65 to \$0.85. The bill passed the House Finance Committee on February 9, 2026.
- HB2439 was substituted in the House Committee on Consumer Protection & Business and the repealing statewide preemption, allowing local governments to regulate the licensing, sale, and marketing of tobacco and nicotine products was removed from the bill. The bill increases licensing fees for retailers, distributors, and wholesalers; establishes manufacturer certification requirements for vapor products; strengthens age-verification rules; expands enforcement authority and raises penalties for violations. The bill restricts the sale of vapor products that are deemed to appeal to minors; and creates a voluntary “responsible vendor” program aimed at reducing underage sales.

West Virginia:

- SB130 creates a vapor product directory by requiring vapor manufacturers to certify with the state (1) the manufacturer received a marketing authorization or similar order from the FDA or (2) the e-cigarette or e-cigarette liquid was marketed in the U.S. on or before August 8, 2016, and the manufacturer submitted a PMTA for the e-cigarette or e-cigarette liquid to the FDA on or before September 9, 2020, and the application remains under review or a final authorization or order has not otherwise taken effect. Beginning September 1, 2026, or on the date the State Tax Commissioner and the Alcohol Beverage Control Commissioner make the directory publicly available (whichever is later), the sale of any e-cigarette or e-cigarette liquid not listed in the directory would be prohibited. The bill was heard in the Senate Health and Human Resources Committee on February 12, 2026.

State Legislative Sessions

46 states are holding state legislative sessions in 2025. The following 42 states have convened their session:

- AK, AL, AZ, CA, CO, CT, DE, FL, GA, HI, IA, ID, IL, IN, KS, KY, MA, MD, ME, MI, MO, MS, NC, NE, NH, NJ, NM, NY, OH, OK, OR, PA, RI, SC, SD, TN, UT, VA, VT, WA, WV, WI