



Rhode Island Department of Revenue Division of Taxation

NOTICE OF RECENT LAW CHANGES

Statutory ban on Flavored Electronic Nicotine-Delivery System Products, Purchase Must be from Rhode Island-licensed Distributors

This Notice is to inform you of recent legislation passed in Article 6 of the Governor's Fiscal Year 2025 Budget that may impact you or your business. The law is effective January 1, 2025. The Division will provide more detailed information in the coming months.

Flavored electronic nicotine-delivery system (ENDS) products, also known as vapes, are banned in Rhode Island. The sale, or offer for sale of, or the possession with intent to sell or to offer for sale, flavored ENDS products to individuals in Rhode Island is prohibited by law.

“Flavored electronic nicotine-delivery system product” means any ENDS product that imparts a characterizing flavor or aroma. Examples of characterizing flavors include, but are not limited to, any fruit, mint, chocolate, honey, or spice or which impart a cooling or numbing sensation. The taste or aroma of tobacco or menthol is not considered a characterizing flavor.

Effective January 1, 2025, the Division of Taxation will be enforcing the flavor ban in accordance with the recent legislation. If flavored ENDS products are discovered upon inspection by the Division, those products will be seized as contraband and other penalties may apply.

In addition, the new law makes changes to licensing requirements and processes for ENDS, cigarette, and other tobacco product (OTP) distributors, manufacturers, importers, and dealers/retailers in Rhode Island. All transactions in Rhode Island regarding such products must be made with licensed manufacturers, licensed distributors, and licensed dealers/retailers, except for the purchase of cigars. Dealers may still purchase cigars from distributors other than those with a Rhode Island license, but must comply with all laws for remitting the tax and maintaining records for those purchases.

Please note that ENDS products, cigarettes, and OTP may only be sold to purchasers aged 21 or older.

The Division will issue further communications regarding the changes to licensing processes effective January 1, 2025, as well as other developments. To receive information published by the Division of Taxation, please sign up for the Division's e-mail communications through the “Subscribe for tax news” box on tax.ri.gov.

Contact Information

For questions about this Notice, contact the Rhode Island Division of Taxation's Excise Tax Section by telephone at (401) 574-8955, by email: Tax.Excise@tax.ri.gov, or by mail: Rhode Island Division of Taxation, One Capitol Hill, Providence, R.I. 02908.

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