

Introduced by

Senators Bekkedahl, Kannianen, Oehlke

Representatives Keiser, J. Nelson, Sanford

1 A BILL for an Act to provide for a legislative management study of the taxation of liquid nicotine  
2 and electronic smoking devices.

3 **BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:**

4 **SECTION 1. LEGISLATIVE MANAGEMENT STUDY - TAXATION OF LIQUID NICOTINE**  
5 **AND ELECTRONIC SMOKING DEVICES.** During the 2019-20 interim, the legislative  
6 management shall consider studying the feasibility and desirability of applying an alternative or  
7 additional tax on liquid nicotine and electronic smoking devices. The study must include  
8 consideration of the current method of taxation applied to these products, the methods of  
9 taxation applied in other states, and the fiscal impact of applying an alternative or additional  
10 method of taxation. The legislative management shall report its findings and recommendations,  
11 together with any legislation required to implement the recommendations, to the sixty-seventh  
12 legislative assembly.