

Indiana's Tobacco 21 law went into effect on Wednesday, July 1, 2020. This new law encompasses all tobacco products including non-combustible tobacco products, and e-cigarette devices and e-liquid. Overview only. Full text can be found at <http://iga.in.gov/legislative/2020/bills/senate/1#document-da611859>

- Minimum legal sale age increased from 18 to 21
- Includes cigarettes, non-combustible tobacco products including refillable e-liquid, other combustible tobacco products
- Requires updated signage for tobacco vending machines, etc.
- Age of requesting photo identification increased from appearance of 27 to 30
- Tobacco and vaping shops cannot be located within 1000 ft. of public schools (increased from 200 ft.)
- Clubs and fraternal clubs with designated smoking rooms must prohibit individuals under the age of 21 from entering their smoking room
- Tobacco shops must prohibit anyone under the age of 21 from entering, including employees
- Forbids sale of products containing Vitamin E Acetate
- Increased criminal penalties

The Indiana Legislature passed a law in 2015 requiring each retail location that sells any type of tobacco products, including electronic cigarettes, to obtain a tobacco sales certificate, issued by the Alcohol and Tobacco Commission.

- Each retail location needs a separate tobacco sales certificate, which costs \$200 and is good for three years. Retail locations must obtain and prominently display the sales certificate. Retail facilities selling electronic cigarettes or other tobacco products without a retail sales certificate or selling any tobacco products to those under the age of 21, may be cited by enforcement officers.
- This e-cigarette/e-liquid tobacco certificate is also required for **in-state or out of state ONLINE ONLY (no storefront) sellers that ship to consumers in Indiana.**
- Wherever the online business keeps product needs a valid tobacco certificate
- An electronic cigarette is defined as a device that is capable of providing an inhalable dose of nicotine by delivering a vaporized solution and includes any components and cartridges.

On December 27, 2020, a federal law passed changing the definition from the cigarette in the Prevent All Cigarette Trafficking (PACT) Act to include ENDS systems.

- ENDS system are any electronic device that, through an aerosolized solution, delivers nicotine, flavor, or any other substance to the user inhaling from the device, including an e-cigarette, e-hookah, e-cigar, vape pen, advanced refillable personal vaporizer, electronic pipe, and any component, liquor, part, or accessory of a previously listed device.
- There is a reporting requirement for all interstate ENDS shipments to Indiana. The Federation of Tax Administrators Tobacco Tax Section's Uniformity Committee is working on the development of forms for ENDS products shippers and the States to utilize for reporting. When the form is available, reporting will be made to the Indiana Department of Revenue. For more information, please visit <https://www.in.gov/dor/business-tax/cigarette-and-other-tobacco-products-tax/>
- Once more information is available, it will be sent. You may sign up for email notifications when more information is available by visiting <https://public.govdelivery.com/accounts/INATC/subscriber/new>.
- For questions regarding the PACT Act, you may email the Indiana Department of Revenue at INCigTax@dor.in.gov or call 317-615-2710, Monday through Friday, 8 a.m. – 4:30 p.m. EST.