

Exhibit

Amendment to Council Bill 20-0631

§ 27-1. DEFINITIONS.

(E) ELECTRONIC SMOKING DEVICES.

(1) IN GENERAL.

“ELECTRONIC SMOKING DEVICE” MEANS A DEVICE THAT CAN BE USED TO DELIVER AEROSOLIZED OR VAPORIZED LIQUID NICOTINE SOLUTION TO AN INDIVIDUAL INHALING FROM THE DEVICE.

“LIQUID NICOTINE SOLUTION” MEANS ANY LIQUOR OR OTHER SUBSTANCE CONTAINING NICOTINE IN ANY CONCENTRATION THAT IS SOLD, MARKETED, OR INTENDE FOR USE IN AN ELECTRONIC SMOKING DEVICE.”

(2) INCLUSIONS.

“ELECTRONIC SMOKING DEVICE” INCLUDES:

- (I) AN ELECTRONIC CIGARETTE, AN ELECTRONIC CIGAR, AN ELECTRONIC CIGARILLO, AN ELECTRONIC PIPE, AN ELECTRONIC HOOKAH, A VAPE PEN, AND VAPING LIQUID NICOTINE SOLUTION; AND
- (II) EXCEPT AS PROVIDED IN PARAGRAPH (3) OF THIS SUBSECTION, ANY COMPONENT, PART, OR ACCESSORY OF AN ELECTRONIC SMOKING DEVICE REGARDLESS OF WHETHER OR NOT IT IS SOLD SEPARATELY, INCLUDING ANY SUBSTANCE INTENDED TO BE AEROSOLIZED OR VAPORIZED DURING USE OF THE DEVICE.

§ 27-2. TAX IMPOSED.

AN EXCISE TAX IS LEVIED AND IMPOSED ON EVERY DISTRIBUTOR WHO SUPPLIES AN ELECTRONIC SMOKING DEVICE THAT CONTAINS A LIQUID NICOTINE SOLUTION TO A DEALER WITHIN THE CITY.

§ 27-3. AMOUNT OF TAX.

THE AMOUNT OF THE EXCISE TAX IS 15 CENTS PER MILLILITER OF LIQUID NICOTINE SOLUTION, AND A LIKE RATE ON ALL FRACTIONAL PARTS OF A MILLILITER, IS LEVIED ON LIQUID NICOTINE SOLUTION BROUGHT INTO THE MUNICIPALITY. THE LIQUID NICOTINE SOLUTION UPON WHICH THIS TAX IS IMPOSED IS NOT AGAIN SUBJECT TO THIS TAX WHEN ACQUIRED BY ANOTHER PERSON.