

**SENATE
STATE OF MINNESOTA
NINETY-THIRD SESSION**

S.F. No. 5444

(SENATE AUTHORS: REST)

DATE
04/15/2024

D-PG

Introduction and first reading
Referred to Taxes

OFFICIAL STATUS

1.1 A bill for an act
1.2 relating to taxation; tobacco; modifying the definitions of moist snuff and tobacco
1.3 products; amending Minnesota Statutes 2022, section 297F.01, subdivisions 10b,
1.4 19.

1.5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.6 Section 1. Minnesota Statutes 2022, section 297F.01, subdivision 10b, is amended to read:

1.7 Subd. 10b. **Moist snuff.** "Moist snuff" means any finely cut, ground, or powdered
1.8 smokeless tobacco, or similar product containing nicotine, that is intended to be placed or
1.9 dipped in the mouth.

1.10 **EFFECTIVE DATE.** This section is effective July 1, 2024.

1.11 Sec. 2. Minnesota Statutes 2022, section 297F.01, subdivision 19, is amended to read:

1.12 Subd. 19. **Tobacco products.** (a) "Tobacco products" means any product containing,
1.13 made, or derived from tobacco that is intended for human consumption, whether chewed,
1.14 smoked, absorbed, dissolved, inhaled, snorted, sniffed, or ingested by any other means, or
1.15 any component, part, or accessory of a tobacco product, including, but not limited to, cigars;
1.16 cheroots; stogies; periques; granulated, plug cut, crimp cut, ready rubbed, and other smoking
1.17 tobacco; snuff; snuff flour; cavendish; plug and twist tobacco; fine-cut and other chewing
1.18 tobacco; shorts; refuse scraps, clippings, cuttings and sweepings of tobacco, and other kinds
1.19 and forms of tobacco; but does not include cigarettes as defined in this section. Tobacco
1.20 products includes nicotine solution products and moist snuff. Tobacco products excludes
1.21 any tobacco product that has been approved by the United States Food and Drug
1.22 Administration for sale as a tobacco cessation product, as a tobacco dependence product,

2.1 or for other medical purposes, and is being marketed and sold solely for such an approved
2.2 purpose.

2.3 (b) Except for the imposition of tax under section 297F.05, subdivisions 3 and 4, tobacco
2.4 products includes a premium cigar, as defined in subdivision 13a.

2.5 **EFFECTIVE DATE.** This section is effective July 1, 2024.