

Criteria for Tobacco Products Labeled as Anything Other Than a Cigarette

Legislative Bill 397

New Cigarette Definition Beginning September 1, 2019

Beginning September 1, 2019, a tobacco product labeled as anything other than a cigarette or not bearing a label, including but not limited to certain little cigars, certain filtered and non-filtered little cigars, and certain flavored little cigars will be reclassified as a cigarette if the product meets two or more of the following criteria:

1. A pack contains 20 or 25 sticks;
2. A carton contains eight or ten packs;
3. The stick length is $2\frac{3}{4}$ inches to 5 inches and stick diameter is equal to or less than 8.20 millimeters;
4. The product is sold in soft packs, hard packs, flip-top boxes, or clamshell packages; or
5. The product is sold with a cigarette-type filter.

Beginning September 1, 2019, tobacco products meeting two or more of the above criteria will be reclassified as a cigarette and must be on the Nebraska Directory of Certified Tobacco Product Manufacturers and Brands ([Directory](#)) to be legally sold in Nebraska.

Manufacturers

Manufacturers must submit a Tobacco Product Manufacturer's Certification ([Form 55B](#)) for their products to be added to the Directory. A Form 55B can be obtained from the Nebraska Department of Revenue's (DOR) website at revenue.nebraska.gov by clicking on Cigarettes/Other Tobacco Products under Specific Tax Info. General information and directions for completion of Form 55B can be found on the Form 55B. Products on the Directory are also subject to escrow requirements administered by the Nebraska Attorney General's office. Questions regarding escrow requirements or the directory application should be directed to the Nebraska Attorney General's office at the contact information provided below.

Licensed Stamping Agents, Wholesalers, and Retailers

Tobacco products reclassified as cigarettes that are not listed on the Directory are contraband and will be confiscated during retail compliance inspections conducted on or after September 1, 2019, regardless of whether or not the reclassified products have a Nebraska cigarette tax stamp affixed to the package.

Tobacco Products reclassified as cigarettes, not bearing a cigarette tax stamp, that were sold from wholesale to retail prior to September 1, 2019, were subject to tobacco tax rather than cigarette tax and are not subject to seizure provided they are on the Directory. All reclassified cigarettes sold from wholesale to retail on and after September 1, 2019, must be on the Directory and bear an appropriate Nebraska cigarette tax stamp.

For product related questions, please contact Nebraska Department of Revenue:

Cliff Thomas, Tax Specialist Senior, 402-471-5676, cliff.thomas@nebraska.gov

or

Jeanne Vrbka, Tax Specialist Senior, 402-471-5781, jeanne.vrbka@nebraska.gov

For questions related to escrow requirements and the Directory application, please contact the Nebraska Attorney General's Office:

Consumer Protection Division, ago.tobacco@nebraska.gov

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