

December 2025

## Contraband Electronic Nicotine Delivery Systems (ENDS) Guidance and Penalty Schedule

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*This guidance document may change with updated information or added examples. DOR recommends you do not print this document. Instead, sign up for the [subscription service](#) at [revenue.nebraska.gov](https://revenue.nebraska.gov) to get updates on your topics of interest.*

[Neb. Rev. Stat. § 77-4011.01](#) requires a manufacturer of ENDS that are sold at retail in this state, whether directly or through a distributor, wholesaler, retailer, or similar intermediary or intermediaries, to submit a certification with the DOR. Beginning October 1, 2025, all approved ENDS manufacturers and ENDS authorized for sale in this state are listed on the [Nebraska Directory of Certified Electronic Nicotine Delivery Systems Manufacturers \(ENDS Directory\)](#).

DOR will begin enforcement of the ENDS Directory on January 1, 2026. The DOR will allow a grace period until January 1, 2026 for Nebraska wholesalers and retailers to sell or dispose of ENDS not listed on the ENDS Directory. The DOR encourages retailers to work with their wholesalers to avoid issues with ENDS.

ENDS not listed on the ENDS Directory discovered during retail and wholesale inspections are considered contraband goods subject to seizure and a civil penalty up to \$5,000. The DOR will utilize the following penalty schedule for non-directory ENDS. Offenders are subject to the penalties described in the penalty schedule within a three-year time frame.

Non-directory ENDS*
Retailer/Wholesaler
1st Incident: \$500, plus \$100 for each additional ENDS capped at a total of \$1,000
2nd Incident: \$1,000, plus \$100 for each additional ENDS capped at a total of \$4,000
3rd Incident: \$5,000

\*DOR is not precluded from commencing revocation proceedings or recommending a case for criminal prosecution when the facts of any incident rise to a level warranting such action. A retailer or wholesaler may attempt to resolve the penalty by filing a [Request for Abatement of Penalty, Form 21](#).

DOR may impose an additional assessment upon the person from whom the ENDS were seized, for the costs associated with the seizure, forfeiture, and destruction of any ENDS not included in the ENDS Directory.

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