

SPECIAL NOTICE

From the Department of the Attorney General
Criminal Justice Division – Tobacco Enforcement Unit
425 Queen Street
Honolulu, HI 96813

New Prevent All Cigarette Trafficking Act Reporting Requirements for Electronic Nicotine Delivery Systems (ENDS) Effective March 27, 2021

If you sell, transfer, or ship for profit Electronic Nicotine Delivery Systems (ENDS) into Hawaii from outside the state, you will be required to file monthly reports with the Hawaii Department of the Attorney General.

On June 29, 2010, the federal Prevent All Cigarette Trafficking (PACT) Act became effective. The PACT Act amends the federal Jenkins Act (15 USC sections 375-378). The Jenkins Act governs the collection of taxes on, and trafficking in, cigarettes and smokeless tobacco. The Jenkins Act, as amended by the PACT Act, requires every person, including cigarette manufacturers, wholesalers, distributors, and delivery sellers, who sell, transfer, or ship for profit cigarettes, roll-your-own tobacco, and smokeless tobacco in interstate commerce to:

Register with the United States Attorney General and the state tobacco tax administrator of each state into which shipments are made, and

File monthly reports with the state tobacco tax administrator and the state attorney general, no later than the 10th of each month.

The Preventing Online Sales of E-Cigarettes to Children Act (Public Law 116-160, div. FF. title VI (2020)), amends the PACT Act by including ENDS within the definition of “cigarette”. **Effective March 27, 2021**, ENDS products will be subject to the reporting requirements set forth in 15 U.S.C. section 376(a), and mailability restrictions set forth in 18 U.S.C. section 1716E.

ENDS are defined as any electronic device that delivers nicotine, flavor, or any other substance to the user inhaling from the device. ENDS include:

An e-Cigarette, e-Hookah, e-Cigar, vape pen, advanced refillable personal vaporizer, electronic pipe; and

Any component, liquid, part, or accessory of an ENDS device, without regard to whether the component, liquid, part, or accessory is sold separately from the device.

ENDS do not include a product approved by the Food and Drug Administration for sale as a tobacco cessation product or any other therapeutic purpose and marketed and sold solely for this purpose.

The PACT Act reporting forms are available at ag.hawaii.gov/cjd/tobacco-enforcement-unit/reporting-forms/, then click on Hawaii PACT Act Form. You will find one form for reporting the sale, transfer, or shipment of cigarettes into Hawaii; one form for reporting the sale, transfer, or shipment of other tobacco products into Hawaii; and, one form for reporting the sale, transfer, or shipment of ENDS into Hawaii. PACT Act forms must be filed monthly, even for months when no sales or shipments occurred.

The PACT Act forms must be filed with the Tobacco Enforcement Unit no later than the 10th day of each calendar month. For months where no sales or shipments occurred indicate “NONE” under Part 2 - “Identify Your Sales”. The PACT Act forms may be sent as a PDF document via e-mail to atg.tobaccoenforcementunit@hawaii.gov or by mail to the address listed above. Please direct inquiries regarding Hawaii tobacco tax administrator requirements to the Hawaii Department of Taxation, P.O. Box 259, Honolulu, HI 96809 or via email at tax.licensing.section@hawaii.gov.