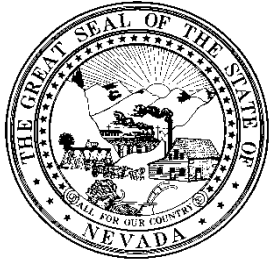

NEVADA DEPARTMENT OF TAXATION

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Tax Bulletin SUT 25-002

Issue Date: December 3, 2025

Clarification Regarding NRS 370.440

Introduction

The purpose of this bulletin is to provide information pertaining to the definition of Other Tobacco Products (OTP).

Statutes and/or Regulations referenced

NRS 370.0318, NRS 370.440, NRS 370.551

Overview

Assembly Bill (AB) 471 from the 83rd Legislative Session, effective January 1, 2026, enacts provisions relating to remote sale of cigars and pipe tobacco. The intent of the bill was to establish a license for remote retail sellers of cigars and pipe tobacco so these sellers could legally sell those products to retail consumers in Nevada. As a result, much of the bill addresses taxation, regulation and licensing of remote sales of cigars and pipe tobacco. However, one section of the bill does not address regulation of remote retail sellers but, instead, revises the definition of OTP. Section 6 is not addressed in the Legislative Counsel's Digest of the bill and testimony on this section was not provided during the bill hearings. As a result, clarity is needed regarding the revised definition of OTP.

Other Tobacco Products defined

NRS 370.0318 currently defines OTP as any tobacco of any description, any vapor product, any alternative nicotine product or any product made from tobacco, other than cigarettes. In addition, NRS 370.440 and NRS 370.551 currently provide that OTP has the meaning ascribed to it in NRS 370.0318. With the passage of AB 471, NRS 370.0318 and NRS 370.551 are revised to indicate that OTP has the meaning ascribed to it in NRS 370.440. Furthermore, NRS 370.440 is revised to provide that OTP means any tobacco of any description, any vapor product, any alternative nicotine product or any product made or derived from tobacco, other than cigarettes. With this revision, new products will fall under the definition of OTP. For clarification, products that will not be defined as OTP under this revised definition are products that contain nicotine in the form of either nicotine powder or nicotine salt extracted from tobacco leaf and combined with other ingredients.