ORDINANCE NO. 6119

AN ORDINANCE TO AMEND FGC SEC. 74-151 TO INCLUDE E-CIGARETTES AND VAPING DEVICES IN THE DEFINITION OF TOBACCO PRODUCTS SUBJECT TO TAXATION UNDER ARTICLE V OF CHAPTER 74

NOW, THEREFORE, BE IT ENACTED BY THE CITY COUNCIL OF THE CITY OF FAIRBANKS, ALASKA, as follows:

<u>Section 1.</u> Fairbanks General Code Chapter 74, Article V, Tobacco Products Distribution and Excise Tax, Sec. 74-151, Definitions, *"Tobacco product"* is hereby amended as follows [new text in <u>bold/underline</u> font; deleted text in <u>strikethrough</u> font]:

Sec. 74-151. Definitions.

Tobacco product means:

- (1) A cigarette, which is a roll for smoking of any size or shape, made wholly or partly of tobacco, whether the tobacco is flavored, adulterated, or mixed with another ingredient, if the wrapper or cover of the roll is made of paper or a material other than tobacco;
- (2) A cigar;
- (3) A cheroot;
- (4) A stogie;
- (5) A perique;
- (6) Snuff and snuff flour;
- (7) Smoking tobacco, including granulated, plug-out, crimp-out, ready-rubbed, and any form of tobacco suitable for smoking in a pipe or cigarette; or
- (8) Chewing tobacco, including Cavendish, twist, plug, scrap, and tobacco suitable for chewing:-
- (9) An article or product made <u>wholly or in part</u> of tobacco or a tobacco substitute <u>or otherwise containing nicotine that is</u> <u>expected or intended for human consumption</u>, but not including a tobacco cessation substitute, including but not limited to those prescribed by a licensed physician <u>or a</u>

product that has been approved by the U.S. Food and Drug Administration for sale as a tobacco use cessation or harm reduction product or for other medical purposes and which is being marketed and sold solely for that approved purpose;

(10) Any noncombustible device that provides a vapor of liquid nicotine to the user or relies on vaporization of any liquid or solid nicotine, including devices manufactured as e-cigarettes, e-cigars, e-pipes, or under any other product name.

<u>Section 2.</u> That the effective date of this Ordinance shall be the 1st day of April 2020 in order to give the administration time to implement the changes to the tax.

Jim Matherly, City Mayor

AYES:Therrien, Cleworth, GibsonNAYS:Pruhs, Kun, Rogers, MatherlyABSENT:NoneFAILED:December 9, 2019

ATTEST:

APPROVED AS TO FORM:

D. Danyielle Snider, City Clerk

Paul J. Ewers, City Attorney