

ORDINANCE NO. 6168

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:

Section 1. 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 **bold/underline** font; deleted text in ~~strike through~~ font]:

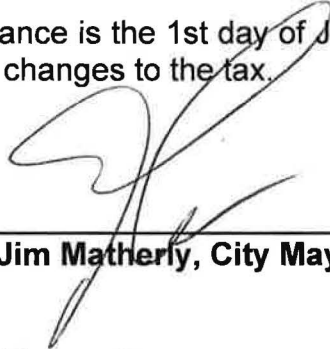
Sec. 74-151. Definitions.

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 **wholly or in part** of tobacco or a tobacco substitute **or otherwise containing nicotine that is expected or intended for human consumption**, but not including a tobacco cessation substitute, ~~including but not limited to those prescribed by a licensed physician~~ **or a 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) **An electronic smoking device which can be used to deliver aerosolized or vaporized nicotine to the person inhaling from the device, including, but not limited to, an e-cigarette, e-cigar, e-pipe, vape pen or e-hookah. An electronic smoking device includes any component, part, or accessory of such a device, whether or not sold separately, and includes any nicotine substance intended to be aerosolized or vaporized during the use of the device, whether or not it contains nicotine. An electronic smoking device does not include any battery or battery charger when sold separately or smoking cessation products.**

Section 2. That the effective date of this Ordinance is the 1st day of July 2021 in order to give the administration time to implement the changes to the tax.



Jim Matherly, City Mayor


AYES: Rogers, Marney, Therrien, Clark, Gibson, Kun
NAYS: None
ABSENT: None
ADOPTED: May 24, 2021

ATTEST:

APPROVED AS TO FORM:



D. Danyielle Snider, MMC, City Clerk



Paul J. Ewers, City Attorney