

(Reprinted with amendments adopted on May 29, 2025)**SECOND REPRINT****S.B. 435**

SENATE BILL NO. 435—SENATORS CANNIZZARO;
SCHEIBLE AND STONE

MARCH 24, 2025

JOINT SPONSORS: ASSEMBLYMEMBERS
YEAGER, JAUREGUI AND HARDY

Referred to Committee on Revenue and
Economic Development

SUMMARY—Revises provisions relating to nicotine products.
(BDR 32-989)

FISCAL NOTE: Effect on Local Government: Increases or Newly
Provides for Term of Imprisonment in County or City
Jail or Detention Facility.
Effect on the State: Yes.

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EXPLANATION – Matter in ***bolded italics*** is new; matter between brackets ~~omitted material~~ is material to be omitted.

AN ACT relating to nicotine products; defining certain terms relating to vapor products containing nicotine; requiring a manufacturer of a vapor product that is sold for retail sale in this State or to a consumer in this State to execute and deliver certain information to the Attorney General; requiring the Department of Taxation to create, maintain and make available a directory of manufacturers of vapor products and all vapor products; prohibiting a manufacturer of a vapor product from offering for sale or selling a vapor product that is not included in the directory; requiring the Department to prepare and submit to the Legislature an annual report regarding the directory; creating the Account for Vapor Product Enforcement in the State General Fund; providing for the seizure of certain products containing nicotine under certain circumstances; making it unlawful to sell, give, deliver or furnish a product that contains a nicotine analogue; authorizing the sharing of certain information with federal, state, or local agencies for purposes of



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enforcement of certain provisions relating to products containing nicotine; making an appropriation; providing penalties; and providing other matters properly relating thereto.

Legislative Counsel's Digest:

Existing law requires the Department of Taxation to regulate and collect a tax on cigarettes and other tobacco products and distinguishes alternative nicotine products and vapor products from other tobacco products for such purposes. (Chapter 370 of NRS) Existing law also requires: (1) manufacturers of tobacco products whose cigarettes are sold in this State to execute and deliver a certification to the Attorney General; and (2) the Department to create and maintain a directory of all manufacturers that have executed and delivered such certifications. (NRS 370.665, 370.675)

Section 6 of this bill similarly requires manufacturers of vapor products to execute and deliver a certification to the Attorney General. **Section 7** of this bill requires such a manufacturer to notify the Attorney General not later than 30 days after any material change to the certification. **Section 8** of this bill requires the Department to create and maintain a directory of all manufacturers of vapor products that have executed and delivered a certification indicating compliance with federal marketing authorization requirements. **Section 9** of this bill requires the Department to provide a manufacturer of vapor products notice and an opportunity to cure any violation or deficiency before removing the manufacturer or any vapor products from the directory. **Section 9** prohibits a wholesale dealer from purchasing vapor products that have been removed from the directory and requires a retail dealer or wholesale dealer who receives notice of the removal of a product or manufacturer from the directory to take certain actions. **Section 10** of this bill prohibits vapor products that are not included in the directory, on or after the date the Department first makes the directory available for public inspection, from being sold in this State or to a consumer in this State. **Sections 11 and 12** of this bill require nonresident and foreign manufacturers of vapor products to appoint an agent in this State for service of process and to submit a bond payable to the State, respectively.

Section 13 of this bill provides for annual unannounced compliance checks on each retailer, distributor and wholesaler that sells or distributes vapor products in this State. **Section 14** of this bill provides civil penalties for selling or offering for sale any vapor product not included in the directory. **Section 14.5** of this bill creates the Account for Vapor Product Enforcement in the State General Fund. **Section 15** of this bill requires the Department to prepare and submit to the Legislature an annual report regarding the directory and **section 16** of this bill requires the Department to adopt regulations to carry out the provisions of **sections 2-16** of this bill.

Sections 3, 4 and 5 define certain terms for purposes of implementing the provisions of this bill, including "vapor product," which is defined for such purposes to mean any noncombustible product containing nicotine.

Section 17 of this bill authorizes the seizure of any cigarette, product containing, made or derived from tobacco, vapor product, alternative nicotine product or product containing, made or derived from nicotine sold by a person without a license. **Section 18** of this bill prohibits a person from selling, giving, delivering or furnishing to a person a nicotine analogue and defines the term "nicotine analogue" for such purposes. **Section 19.5** of this bill authorizes the seizure of nicotine analogue products under certain circumstances. **Section 20** of this bill authorizes the Department to share information obtained in investigations with federal, state or local agencies for purposes of enforcement of corresponding



laws of other states. **Section 21** of this bill exempts certain information provided in a certification executed and delivered pursuant to **section 6** from the requirement that public records and public books be open to inspection. **Section 21.5** of this bill makes an appropriation to the Office of the Attorney General for the purposes of carrying out the provisions of **sections 2-16**.

THE PEOPLE OF THE STATE OF NEVADA, REPRESENTED IN
SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

Section 1. Chapter 370 of NRS is hereby amended by adding thereto the provisions set forth as sections 2 to 18, inclusive, of this act.

Sec. 2. *As used in sections 2 to 16, inclusive, of this act, unless the context otherwise requires, the words and terms defined in sections 3, 4 and 5 of this act have the meanings ascribed to them in those sections.*

Sec. 3. *“Directory” means the directory created and maintained pursuant to section 8 of this act.*

Sec. 4. *“Timely filed premarket tobacco product application” means an application filed pursuant to 21 U.S.C. § 387j for a vapor product containing nicotine derived from tobacco marketed in the United States as of August 8, 2016, that was submitted to the United States Food and Drug Administration on or before September 9, 2020, and accepted for filing.*

Sec. 5. *“Vapor product”:*

1. Means any noncombustible product containing nicotine that employs a heating element, power source, electronic circuit or other electronic, chemical or mechanical means, regardless of the shape or size thereof, that can be used to produce vapor from nicotine or any other substance in a solution or other form, the use or inhalation of which simulates smoking.

2. Includes, without limitation:

(a) An electronic cigarette, cigar, cigarillo, pipe, hookah or vape pen, or a similar product or device; and

(b) The components of such a product or device, whether or not sold separately, including, without limitation, a vapor cartridge or other container of nicotine or any other substance in a solution or other form that is intended to be used with or in an electronic cigarette, cigar, cigarillo, pipe, hookah or vape pen, or a similar product or device, atomizer, cartomizer, digital display, clearomizer, tank system, flavor, programmable software or other similar product or device. As used in this paragraph, “component” means a product intended primarily or exclusively to be used with or in an electronic cigarette, cigar, cigarillo, pipe, hookah or vape pen, or a similar product or device.



3. Does not include any product:

(a) Regulated by the United States Food and Drug Administration pursuant to subchapter V of the Federal Food, Drug, and Cosmetic Act, 21 U.S.C. §§ 351 et seq.

(b) Subject to the excise tax on cannabis or cannabis products pursuant to NRS 372A.200 to 372A.380, inclusive.

(c) Purchased by a person who holds a current, valid medical cannabis establishment license pursuant to chapter 678B of NRS.

Sec. 6. 1. A manufacturer of a vapor product that is sold for retail sale in this State or to a consumer in this State, whether directly or through an importer, wholesaler, distributor, retailer or similar intermediary or intermediaries shall, not later than August 1, 2026, and each year thereafter, execute and deliver to the Attorney General, on a form and in a manner prescribed by the Attorney General, a certification under penalty of perjury affirming that the manufacturer is compliant with the provisions of sections 2 to 16, inclusive, of this act and has done either of the following for each vapor product to be sold at retail in this State or to a consumer in this State:

(a) Received a marketing granted order for the vapor product from the United States Food and Drug Administration pursuant to 21 U.S.C. § 387j; or

(b) Submitted a timely filed premarket tobacco product application for the vapor product to the United States Food and Drug Administration pursuant to 21 U.S.C. § 387j and either:

(1) The application remains under review by the United States Food and Drug Administration; or

(2) The United States Food and Drug Administration has issued a marketing denial order for the vapor product, but:

(I) The manufacturer of the vapor product has appealed the marketing denial order to the United States Food and Drug Administration or has filed suit in federal court to challenge the marketing denial order and the appeal or suit is still pending; or

(II) The United States Food and Drug Administration or a federal court has issued a stay order or injunction suspending the marketing denial order pending an appeal by the manufacturer of the vapor product.

2. The certification executed and delivered pursuant to subsection 1 must:

(a) Separately list each brand name, product name, category (e.g., disposable vapor product, power unit, device, e-liquid cartridge, e-liquid pod, etc.) and flavor for each vapor product that is sold in this State.

(b) Be accompanied by:

(1) A copy of:



(I) The cover page of the marketing granted order issued by the United States Food and Drug Administration pursuant to 21 U.S.C. § 387j;

(II) The cover page of the timely filed premarket tobacco product application and the acceptance letter issued by the United States Food and Drug Administration pursuant to 21 U.S.C. § 387j for the application;

(III) A document issued by United States Food and Drug Administration or by a court confirming that the premarket tobacco product application has received a marketing denial order which has been suspended by the issuance of a stay order or injunction by United States Food and Drug Administration or a federal court pending an appeal by the manufacturer;

(IV) A document issued by the United States Food and Drug Administration demonstrating that the vapor product is temporarily exempt from any requirement for a premarket tobacco product application; or

(V) The cover page of the marketing denial order and evidence that the manufacturer has appealed the order or filed suit in federal court to challenge the marketing denial order and that the appeal or suit is still pending; and

(2) A payment of an initial fee of \$6,300 for each type of vapor product and an annual renewal fee of \$6,300.

3. The information submitted by the manufacturer pursuant to subparagraph (1) of paragraph (b) of subsection 2 is confidential and not a public book or record within the meaning of NRS 239.010 and the manufacturer may redact such confidential information.

Sec. 7. A manufacturer of a vapor product required to execute and deliver a certification pursuant to section 6 of this act shall notify the Attorney General not later than 30 days after any material change to the certification, including, without limitation, the issuance of:

1. A marketing granted order pursuant to 21 U.S.C. § 387j;

2. A marketing denial order pursuant to 21 U.S.C. § 387j;

3. An order by the United States Food and Drug Administration requiring the manufacturer to remove the vapor product from the market temporarily or permanently;

4. Notice of an order or action by the United States Food and Drug Administration or any court that affects the ability of the vapor product to be introduced or delivered into interstate commerce for commercial distribution in the United States; or

5. Notice of any action by the United State Food and Drug Administration which results in the vapor product no longer being



1 exempt from the requirement for a premarket tobacco product
2 application.

3 **Sec. 8. 1.** On or before October 1, 2026, the Department
4 shall create, maintain and make publicly available on the Internet
5 website of the Department a directory that lists all manufacturers
6 of vapor products and all vapor products, including brand names,
7 product names, categories (e.g., disposable vapor product, e-liquid,
8 e-liquid cartridge, e-liquid pod, power unit, etc.) and flavors for
9 which certifications have been executed and delivered in
10 compliance with section 6 of this act to the Attorney General.

11 2. The Department shall:

12 (a) Update the directory described in subsection 1 as necessary
13 to ensure the accuracy of the directory; and

14 (b) Establish a process to provide licensed retailers,
15 distributors and other relevant parties notice of the initial
16 publication of the directory and any changes made to the directory
17 in the immediately preceding month.

18 **Sec. 9. 1.** A manufacturer of vapor products or a vapor
19 product, including, without limitation, a brand name, product
20 name, category or flavor, may be denied listing or removed from
21 the directory by the Department if the Department determines that
22 any of the following apply:

23 (a) The manufacturer failed to provide a complete and
24 accurate certification pursuant to section 6 of this act;

25 (b) The manufacturer executed and delivered a certification
26 that does not comply with the requirements of section 6 of this act;

27 (c) The manufacturer failed to include payment of the fee
28 required by section 6 of this act;

29 (d) The manufacturer sold vapor products in this State during
30 a period when either the manufacturer or the vapor product sold
31 was not certified and listed in the directory;

32 (e) The information provided by the manufacturer pursuant to
33 section 6 of this act is determined by the Department to contain
34 false information, material misrepresentations or omissions;

35 (f) The manufacturer was convicted of a crime, in this State or
36 any other state, relating to the manufacture, sale or distribution of
37 vapor products; and

38 (g) The manufacturer failed to report to the Department:

39 (1) That the manufacturer was convicted of a crime, in this
40 State or any other state, relating to the manufacture, sale or
41 distribution of vapor products; or

42 (2) The existence or result of any investigation of the
43 manufacturer, in this State or any other state, for the commission
44 of a crime relating to the manufacture, sale or distribution of
45 vapor products or for any act or omission that would be grounds



for the removal of the manufacturer from the directory had the act or omission occurred in this State.

2. Any determination of the Department not to include in or to remove from the directory a manufacturer or vapor product is a final decision for the purposes of judicial review.

3. The Department shall notify each wholesale dealer and retail dealer of vapor products when any changes are made to the directory, including, without limitation, when a manufacturer or vapor product, including, without limitation, a brand name, product name, category or flavor, is added to or removed from the directory. The Department shall provide the notice by electronic mail sent to the electronic mail address of each wholesale dealer or retail dealer that is on file with the Department.

4. Before removing a manufacturer or vapor product from the directory, the Department shall notify the manufacturer that the manufacturer or vapor product will be removed from the directory and the reason for the removal. A manufacturer of vapor products shall have 15 days from the date of service of the notice provided pursuant to this subsection to cure any violation or deficiency or otherwise establish that the manufacturer or vapor products should be included in the directory. Unless the Department determines that the violation or deficiency has been cured, the manufacturer or vapor product will be removed from the directory.

5. A retail dealer of vapor products may, not later than 60 days after receiving notice pursuant to subsection 3 that a manufacturer of vapor products or any vapor product, including any brand name, product name, category or flavor, has been removed from the directory, sell any vapor products in its possession to which the notice pertains or which are from the manufacturer to which the notice pertains. The retail dealer shall, at the expiration of the 60-day period, turn over possession of any unsold vapor products to the Department for disposal.

6. A wholesale dealer of vapor products shall not purchase for resale vapor products which have been removed from the directory or vapor products that are from a manufacturer who has been removed from the directory, or for which the wholesale dealer has received a notice of removal pursuant to subsection 3, until the manufacturer or vapor products are re-entered into the directory by the Department.

7. A wholesale dealer of vapor products who receives a notice pursuant to subsection 3 that a manufacturer or vapor product has been removed from the directory shall, not later than 20 days after receiving the notice, identify and set aside any vapor products to which the notice pertains or which are from the manufacturer to



1 *which the notice pertains for sale or distribution outside of the*
2 *borders of this State and keep a record of the destination state for*
3 *such vapor products, or return any such vapor products to the*
4 *manufacturer or wholesale dealer.*

5 *8. Not less than 30 days following removal from the directory,*
6 *the vapor products of a manufacturer identified in the notice of*
7 *removal and intended for sale in this State are subject to seizure*
8 *from distributors and retailers, forfeiture from distributors and*
9 *retailers, destruction or disposal and such products must not be*
10 *purchased or sold for retail sale in this State or to a consumer in*
11 *this State. The cost of any seizure, forfeiture, destruction or*
12 *disposal must be borne by the person from whom the vapor*
13 *products are confiscated.*

14 *9. The Department, its agents, sheriffs within their respective*
15 *counties and all other peace officers of the State of Nevada may*
16 *seize any vapor product offered for sale which is not listed in the*
17 *directory or any vapor product found to be sold, offered for sale or*
18 *in the possession of any manufacturer, wholesale dealer or retail*
19 *dealer more than 60 days after receipt of the notice pursuant to*
20 *subsection 3. A sheriff or other peace officer who seizes vapor*
21 *products pursuant to this subsection shall provide written*
22 *notification of the seizure to the Department not later than 5*
23 *working days after the seizure. The notification must include the*
24 *reason for the seizure. After consultation with the Department, the*
25 *sheriff or other peace officer may transmit the vapor products to*
26 *the Department for destruction or disposal if the Department*
27 *approves the transmission. The sheriff or other peace officer who*
28 *seizes any vapor product may, if he or she does not transmit the*
29 *vapor products to the Department, destroy the vapor products.*

30 *Sec. 10. 1. Beginning on January 1, 2027, or on the date*
31 *that the Department first makes the directory available for public*
32 *inspection on the Internet website of the Department, whichever is*
33 *later, vapor products that are not included in the directory may not*
34 *be sold for retail sale in this State or to a consumer in this State,*
35 *either directly or through an importer, distributor, wholesaler,*
36 *retailer or similar intermediary or intermediaries.*

37 *2. Each retailer shall have 60 days after the date that the*
38 *Department first makes the directory available for inspection on*
39 *the Internet website of the Department to sell vapor products that*
40 *were in the inventory of the retailer, and not included in the*
41 *directory, or to remove such vapor products from the inventory of*
42 *the retailer.*

43 *3. Each distributor or wholesaler shall have 60 days from the*
44 *date that the Department first makes the directory available for*
45 *inspection on the Internet website of the Department to remove*



those vapor products intended for sale in this State or to a consumer in this State from the inventory of the retailer.

4. Not less than 60 days following publication of the directory, vapor products not listed in the directory and intended for sale in this State or to a consumer in this State are subject to seizure, forfeiture and destruction or disposal. Such vapor products may not be purchased or sold for retail sale in this State or to a consumer in this State except as otherwise provided in this section or section 9 of this act. The cost of any seizure, forfeiture and destruction or disposal must be borne by the person from whom the vapor products are confiscated.

Sec. 11. 1. Any nonresident or foreign manufacturer of vapor products that has not registered to do business in this State, as a condition precedent to having its name or its vapor products listed and retained in the directory, shall appoint and continually engage without interruption the services of an agent in this State to act as its agent for the service of process on whom all process, in any action or proceeding against it concerning or arising out of the enforcement of sections 2 to 16, inclusive, of this act, may be served in any manner authorized by law.

2. Service upon an agent pursuant to this section constitutes legal and valid service of process on the manufacturer. The manufacturer shall provide the name, address, phone number and proof of the appointment and availability of such agent to, and to the satisfaction of, the Attorney General.

3. The manufacturer shall provide notice to the Attorney General at least 30 calendar days before the termination of the authority of an agent appointed pursuant to this section and shall provide proof to the satisfaction of the Attorney General of the appointment of a new agent not less than 5 calendar days before the termination of the appointment of an existing agent. If an agent terminates his or her appointment as an agent, the manufacturer shall notify the Attorney General of that termination at least 5 calendar days before the termination and include with that notification proof to the satisfaction of the Attorney General of the appointment of a new agent.

4. A manufacturer whose vapor products are sold in this State or to a consumer in this State, without appointing or designating an agent as required by this section, shall be deemed to have appointed the Secretary of State as the agent and the manufacturer may be proceeded against in courts of this State by service of process upon the Secretary of State, except that the appointment of the Secretary of State as the agent does not satisfy the condition precedent to having the vapor products of the manufacturer listed or retained in the directory.



1 **Sec. 12. 1.** *Any nonresident or foreign manufacturer of*
2 *vapor products that has not registered to do business in this State*
3 *as a foreign corporation or business entity shall, as a condition*
4 *precedent to having its name or its vapor products listed and*
5 *retained in the directory, submit to the Attorney General a surety*
6 *bond or other cash security payable to the State of Nevada in the*
7 *amount of \$25,000. The bond must be posted by a corporate surety*
8 *located within the United States.*

9 2. *The bond must be conditioned on the performance by the*
10 *manufacturer of all requirements and obligations imposed by*
11 *sections 2 to 16, inclusive, of this act. A surety on a*
12 *manufacturer's bond is liable up to the amount of the bond, and*
13 *the State may execute on the surety bond, for the payment of fines*
14 *and penalties imposed on the manufacturer under section 14 of*
15 *this act and for the costs of seizure and destruction of vapor*
16 *products sold in violation of sections 2 to 16, inclusive, of this act.*
17 *If the State executes on the surety bond, it may require the*
18 *manufacturer to provide an additional bond as a condition*
19 *precedent for retaining the manufacturer or its vapor products in*
20 *the directory.*

21 3. *A surety on a bond furnished by a manufacturer as*
22 *provided in this section must be released and discharged from*
23 *liability to the State accruing on the bond 60 days after the date on*
24 *which the surety lodges with the Attorney General a written*
25 *request to be released and discharged. This provision does not*
26 *operate to relieve, release or discharge the surety from liability*
27 *already accrued or which accrues before the expiration of the 60-*
28 *day period. The Attorney General shall, upon receiving any such*
29 *request, notify the manufacturer who furnished the bond. Unless*
30 *the manufacturer, on or before the expiration of the 60-day*
31 *period, files with the Attorney General a new bond, with the surety*
32 *approved by and acceptable to the Attorney General, the Attorney*
33 *General shall remove the manufacturer and its vapor products*
34 *from the directory.*

35 **Sec. 13.** *Each retailer, distributor and wholesaler that sells*
36 *or distributes vapor products in this State is subject to at least two*
37 *unannounced compliance checks annually, by the Department or*
38 *the Attorney General or any designated agent of the Department*
39 *or Attorney General, for purposes of enforcing the provisions of*
40 *sections 2 to 16, inclusive, of this act. Unannounced follow-up*
41 *compliance checks of all noncompliant retailers, distributors and*
42 *wholesalers must be conducted not later than 30 days after any*
43 *violation of sections 2 to 16, inclusive, of this act. The Department*
44 *and the Attorney General shall share any information obtained*
45 *from compliance checks. The Department shall publish the results*



1 of all compliance checks at least annually and shall make the
2 results available to the public on request.

3 **Sec. 14. 1.** In addition to any other penalty authorized by
4 law, the Attorney General may impose the following civil penalty
5 on a retailer, distributor, wholesaler or importer who sells or
6 offers for sale a vapor product for retail sale in this State or to a
7 consumer in this State that is not included in the directory:

8 (a) For a first violation, \$2,500.

9 (b) For a second violation within a 12-month period, \$5,000.

10 (c) For a third violation within a 12-month period, \$7,500.

11 (d) For a fourth or subsequent violation within a 12-month
12 period, \$10,000 and the Department may revoke any license of the
13 retailer, distributor, wholesaler or importer that is issued by the
14 Department pursuant to this chapter.

15 2. A manufacturer whose vapor products are not listed in the
16 directory and who causes the products that are not listed to be sold
17 for retail sale in this State, whether directly or indirectly through
18 an importer, distributor, wholesaler, retailer or similar
19 intermediary or intermediaries is subject to a civil penalty of
20 \$10,000 for each individual vapor product offered for sale in
21 violation of this section. In addition, any manufacturer that falsely
22 represents any information required by a certification pursuant to
23 section 6 of this act is guilty of a misdemeanor for each false
24 representation.

25 3. In an action to enforce the provisions of sections 2 to 16,
26 inclusive, of this act, the State is entitled to recover costs,
27 including the costs of investigation, expert witness fees and
28 reasonable attorney's fees.

29 4. A second or subsequent violation of this section constitutes
30 a deceptive trade practice for the purposes of NRS 598.0903 to
31 598.0999, inclusive.

32 5. All fees and penalties collected by the Attorney General
33 pursuant to this section and sections 2 to 16, inclusive, of this act,
34 must be deposited in the Account for Vapor Product Enforcement
35 created by section 14.5 of this act.

36 **Sec. 14.5. 1.** The Account for Vapor Product Enforcement
37 is hereby created in the State General Fund. The Account must be
38 administered by the Attorney General.

39 2. The money in the Account must only be used by the
40 Attorney General and the Department:

41 (a) For the administration and enforcement of sections 2 to 16,
42 inclusive, and 18 of this act, including, without limitation,
43 contracting with a facility that has been issued a permit to treat or
44 store vapor products; and



(b) To pay the costs, including, without limitation, the personnel costs of:

(1) The Attorney General to process certifications pursuant to section 6 of this act; and

(2) The Department to operate and maintain the directory pursuant to section 8 of this act.

3. Any claims against the Account must be paid as other claims against the State are paid.

4. Any money remaining in the Account at the end of the fiscal year does not revert to the State General Fund, and the balance in the Account must be carried forward to the next fiscal year.

Sec. 15. 1. On or before January 31 of each year, the Department shall prepare and submit a report to the Director of the Legislative Counsel Bureau for transmittal to the Legislature.

2. The report required pursuant to subsection 1 must include, without limitation:

(a) An update on the status of the directory, including, without limitation, a discussion of the date of initial publication, dates of updated versions and issues the Department has encountered relating to making updates to the directory;

(b) Any revenue and expenditures related to the administration of sections 2 to 16, inclusive, of this act;

(c) Any enforcement activities undertaken pursuant to sections 2 to 16, inclusive, of this act; and

(d) A copy of the most recent version of the directory.

Sec. 16. The Department shall adopt regulations to carry out the provisions of sections 2 to 16, inclusive, of this act.

Sec. 17. Any cigarette, product containing, made or derived from tobacco, vapor product, alternative nicotine product or product containing, made or derived from nicotine sold by a person without a license required by this chapter is subject to seizure. A sheriff or other peace officer shall provide written notification of any such seizure to the Department not later than 5 working days after the seizure. The notification must include the reason for the seizure. After consultation with the Department, the sheriff or other peace officer may transmit the vapor products to the Department for destruction or disposal if the Department approves the transmission. The sheriff or other peace officer who seizes any vapor product may, if he or she does not transmit the vapor products to the Department, destroy the vapor products.

Sec. 18. 1. It is unlawful for any person to sell, give, deliver or furnish to a person in this State a product that contains a nicotine analogue.



2. A person who violates the provisions of this section is guilty of a misdemeanor.

3. In addition to any criminal penalty imposed pursuant to subsection 2, a person who violates the provisions of this section is subject to:

(a) A civil penalty in an amount not to exceed \$1,000 for each violation; and

(b) For a second or subsequent violation, the suspension or revocation of the license of the person by the Department of Taxation, if the person is licensed pursuant to this chapter.

4. Any civil penalty collected pursuant to this section must be deposited in the Account for Vapor Product Enforcement created by section 14.5 of this act.

5. As used in this section, "nicotine analogue" means a substance, the chemical structure of which is substantially similar to the chemical structure of nicotine or which has, purports to have or is represented to have an effect on the central nervous system that is similar to or greater than the effect on the central nervous system of nicotine. Factors relevant to determining whether a substance is a nicotine analogue include, without limitation, the marketing, advertising and labeling of the substance, and whether the substance has been manufactured, formulated, sold, distributed or marketed with the intent to avoid the provisions of this chapter or other any applicable provision of law.

Sec. 19. (Deleted by amendment.)

Sec. 19.5. NRS 370.521 is hereby amended to read as follows:

370.521 1. Except as otherwise provided in subsections 2, 4 and 5, a person shall not sell, distribute or offer to sell cigarettes, cigarette paper, any product containing, made or derived from tobacco, any vapor product, any alternative nicotine product or any product containing, made or derived from nicotine to any person under the age of 21 years.

2. A person shall be deemed to be in compliance with the provisions of subsection 1 if, before the person sells, distributes or offers to sell to another any item described in subsection 1, the person:

(a) Demands that the other person present a valid driver's license, permanent resident card, tribal identification card or other written or documentary evidence which shows that the other person is 21 years of age or older;

(b) Is presented a valid driver's license, permanent resident card, tribal identification card or other written or documentary evidence which shows that the other person is 21 years of age or older; and



(c) Reasonably relies upon the driver's license, permanent resident card, tribal identification card or other written or documentary evidence presented by the other person.

3. Except as otherwise provided in this subsection, a person shall not sell, distribute or offer to sell cigarettes, cigarette paper or other tobacco products to any person under 40 years of age without first performing age verification through enhanced controls that utilize a scanning technology or other automated, software-based system to verify that the person is 21 years of age or older. A person who violates this subsection is liable for a civil penalty of \$100 for each offense. The provisions of this subsection do not apply to a person selling, distributing or offering to sell cigarettes, cigarette paper or other tobacco products in a face-to-face transaction that occurs in an area within a casino where loitering by persons who are under 21 years of age is already prohibited pursuant to NRS 463.350. As used in this subsection, "casino" means an establishment which holds a nonrestricted license as defined in NRS 463.0177 and which is operating 16 or more slot machines together with any other game, race book or sports pool.

4. The employer of a person who is under 21 years of age may, for the purpose of allowing the person to handle or transport any item described in subsection 1 in the course of the person's lawful employment, provide an item described in subsection 1 to the person under 21 years of age.

5. The provisions of this section do not apply to any product regulated by the United States Food and Drug Administration under Subchapter V of the Federal Food, Drug, and Cosmetic Act, 21 U.S.C. §§ 351 et seq.

6. A person who violates subsection 1 is liable for a civil penalty of:

(a) For the first violation within a 24-month period, \$100.

(b) For the second violation within a 24-month period, \$250.

(c) For the third and any subsequent violation within a 24-month period, \$500.

7. If an employee or agent of a licensee has violated subsection 1:

(a) For the first violation within a 24-month period at the same premises, the licensee is liable for a civil penalty of \$2,500.

(b) For the second violation within a 24-month period at the same premises, the licensee is liable for a civil penalty of \$5,000.

(c) For the third violation within a 24-month period at the same premises, the licensee is liable for a civil penalty of \$7,500.

(d) For the fourth and any subsequent violation within a 24-month period at the same premises, the licensee is liable for a civil penalty of \$10,000 **H**, and any cigarette, cigarette paper, product



containing, made or derived from tobacco, vapor product, alternative nicotine product or product containing, made or derived from nicotine offered for sale in violation of subsection 1 may be seized. A sheriff or other peace officer shall provide written notification of any such seizure to the Department not later than 5 working days after the seizure. The notification must include the reason for the seizure.

8. A peace officer or any person performing an inspection pursuant to NRS 202.2496 may issue a notice of infraction for a violation of this section. A notice of infraction must be issued on a form prescribed by the Department and must contain:

- (a) The location at which the violation occurred;
- (b) The date and time of the violation;
- (c) The name of the establishment at which the violation occurred;
- (d) The signature of the person who issued the notice of infraction;
- (e) A copy of the section which allegedly is being violated;
- (f) Information advising the person to whom the notice of infraction is issued of the manner in which, and the time within which, the person must submit an answer to the notice of infraction; and
- (g) Such other pertinent information as the peace officer or person performing the inspection pursuant to NRS 202.2496 determines is necessary.

9. A notice of infraction issued pursuant to subsection 8 or a facsimile thereof must be filed with the Department and retained by the Department and is deemed to be a public record of matters which are observed pursuant to a duty imposed by law and is prima facie evidence of the facts alleged in the notice.

10. A person to whom a notice of infraction is issued pursuant to subsection 8 shall respond to the notice by:

(a) Admitting the violation stated in the notice and paying to the State of Nevada the applicable civil penalty set forth in subsection 3, 6 or 7.

(b) Denying liability for the infraction by notifying the Department and requesting a hearing in the manner indicated on the notice of infraction. Upon receipt of a request for a hearing pursuant to this paragraph, the Department shall provide the person submitting the request an opportunity for a hearing pursuant to chapter 233B of NRS.

11. Any money collected by the State of Nevada from a civil penalty pursuant to this section must be deposited in a separate account in the State General Fund to be used for the enforcement of this section and NRS 202.2493 and 202.2494.



12. As used in this section, "licensee" means a person who holds a license issued by the Department pursuant to this chapter.

Sec. 20. NRS 370.593 is hereby amended to read as follows:

370.593 1. Except as otherwise provided in subsection 2, a licensee shall retain for not less than 5 years all receipts, invoices, records, inventory records and financial statements necessary to substantiate information submitted by the licensee to the Department in any report or return required pursuant to this chapter.

2. If a licensee fails to submit a return or report which is required by this chapter, the licensee shall retain for not less than 8 years all receipts, invoices, records, inventory records and financial statements necessary to substantiate any information which the licensee was required to include in the report or return which the licensee failed to submit.

3. Upon request, a licensee shall provide access to and permit the Department to inspect, examine, photocopy and audit all receipts, invoices, records, inventory records and financial statements retained by the licensee pursuant to subsections 1 and 2 and all records and financial statements relating to the gross income of the licensee.

4. Upon request, a licensee shall provide verification of his or her gross income and any other matters affecting the enforcement of the provisions of this chapter.

5. The Department may demand access to and inspect, examine, photocopy and audit all receipts, invoices, records, inventory records and financial statements of any affiliate of a licensee who the Department knows or reasonably believes is involved in the financing, operation or management of the licensee. The inspection, examination, photocopying or audit may take place on the premises of the affiliate or another location, as practicable.

6. The Executive Director or any person authorized in writing by the Executive Director may issue a subpoena to compel the attendance of witnesses at a hearing held by the Department or to compel the production of records.

7. The Department may share information obtained pursuant to this section with other federal, state or local agencies only for purposes of enforcement of the corresponding laws of other states.

Sec. 21. NRS 239.010 is hereby amended to read as follows:

239.010 1. Except as otherwise provided in this section and NRS 1.4683, 1.4687, 1A.110, 3.2203, 41.0397, 41.071, 49.095, 49.293, 62D.420, 62D.440, 62E.516, 62E.620, 62H.025, 62H.030, 62H.170, 62H.220, 62H.320, 75A.100, 75A.150, 76.160, 78.152, 80.113, 81.850, 82.183, 86.246, 86.54615, 87.515, 87.5413, 87A.200, 87A.580, 87A.640, 88.3355, 88.5927, 88.6067, 88A.345, 88A.7345, 89.045, 89.251, 90.730, 91.160, 116.757, 116A.270,



1 116B.880, 118B.026, 119.260, 119.265, 119.267, 119.280,
2 119A.280, 119A.653, 119A.677, 119B.370, 119B.382, 120A.640,
3 120A.690, 125.130, 125B.140, 126.141, 126.161, 126.163, 126.730,
4 127.007, 127.057, 127.130, 127.140, 127.2817, 128.090, 130.312,
5 130.712, 136.050, 159.044, 159A.044, 164.041, 172.075, 172.245,
6 176.01334, 176.01385, 176.015, 176.0625, 176.09129, 176.156,
7 176A.630, 178.39801, 178.4715, 178.5691, 178.5717, 179.495,
8 179A.070, 179A.165, 179D.160, 180.600, 200.3771, 200.3772,
9 200.5095, 200.604, 202.3662, 205.4651, 209.392, 209.3923,
10 209.3925, 209.419, 209.429, 209.521, 211A.140, 213.010, 213.040,
11 213.095, 213.131, 217.105, 217.110, 217.464, 217.475, 218A.350,
12 218E.625, 218F.150, 218G.130, 218G.240, 218G.350, 218G.615,
13 224.240, 226.462, 226.796, 228.270, 228.450, 228.495, 228.570,
14 231.069, 231.1285, 231.1473, 232.1369, 233.190, 237.300,
15 239.0105, 239.0113, 239.014, 239B.026, 239B.030, 239B.040,
16 239B.050, 239C.140, 239C.210, 239C.230, 239C.250, 239C.270,
17 239C.420, 240.007, 241.020, 241.030, 241.039, 242.105, 244.264,
18 244.335, 247.540, 247.545, 247.550, 247.560, 250.087, 250.130,
19 250.140, 250.145, 250.150, 268.095, 268.0978, 268.490, 268.910,
20 269.174, 271A.105, 281.195, 281.805, 281A.350, 281A.680,
21 281A.685, 281A.750, 281A.755, 281A.780, 284.4068, 284.4086,
22 286.110, 286.118, 287.0438, 289.025, 289.080, 289.387, 289.830,
23 293.4855, 293.5002, 293.503, 293.504, 293.558, 293.5757, 293.870,
24 293.906, 293.908, 293.909, 293.910, 293B.135, 293D.510, 331.110,
25 332.061, 332.351, 333.333, 333.335, 338.070, 338.1379, 338.1593,
26 338.1725, 338.1727, 348.420, 349.597, 349.775, 353.205,
27 353A.049, 353A.085, 353A.100, 353C.240, 353D.250, 360.240,
28 360.247, 360.255, 360.755, 361.044, 361.2242, 361.610, 365.138,
29 366.160, 368A.180, 370.257, 370.327, 372A.080, 378.290, 378.300,
30 379.0075, 379.008, 379.1495, 385A.830, 385B.100, 387.626,
31 387.631, 388.1455, 388.259, 388.501, 388.503, 388.513, 388.750,
32 388A.247, 388A.249, 391.033, 391.035, 391.0365, 391.120,
33 391.925, 392.029, 392.147, 392.264, 392.271, 392.315, 392.317,
34 392.325, 392.327, 392.335, 392.850, 393.045, 394.167, 394.16975,
35 394.1698, 394.447, 394.460, 394.465, 396.1415, 396.1425, 396.143,
36 396.159, 396.3295, 396.405, 396.525, 396.535, 396.9685,
37 398A.115, 408.3885, 408.3886, 408.3888, 408.5484, 412.153,
38 414.280, 416.070, 422.2749, 422.305, 422A.342, 422A.350,
39 425.400, 427A.1236, 427A.872, 427A.940, 432.028, 432.205,
40 432B.175, 432B.280, 432B.290, 432B.4018, 432B.407, 432B.430,
41 432B.560, 432B.5902, 432C.140, 432C.150, 433.534, 433A.360,
42 439.4941, 439.4988, 439.5282, 439.840, 439.914, 439A.116,
43 439A.124, 439B.420, 439B.754, 439B.760, 439B.845, 440.170,
44 441A.195, 441A.220, 441A.230, 442.330, 442.395, 442.735,
45 442.774, 445A.665, 445B.570, 445B.7773, 449.209, 449.245,



1 449.4315, 449A.112, 450.140, 450B.188, 450B.805, 453.164,
2 453.720, 458.055, 458.280, 459.050, 459.3866, 459.555, 459.7056,
3 459.846, 463.120, 463.15993, 463.240, 463.3403, 463.3407,
4 463.790, 467.1005, 480.535, 480.545, 480.935, 480.940, 481.063,
5 481.091, 481.093, 482.170, 482.368, 482.5536, 483.340, 483.363,
6 483.575, 483.659, 483.800, 484A.469, 484B.830, 484B.833,
7 484E.070, 485.316, 501.344, 503.452, 522.040, 534A.031, 561.285,
8 571.160, 584.655, 587.877, 598.0964, 598.098, 598A.110,
9 598A.420, 599B.090, 603.070, 603A.210, 604A.303, 604A.710,
10 604D.500, 604D.600, 612.265, 616B.012, 616B.015, 616B.315,
11 616B.350, 618.341, 618.425, 622.238, 622.310, 623.131, 623A.137,
12 624.110, 624.265, 624.327, 625.425, 625A.185, 628.418, 628B.230,
13 628B.760, 629.043, 629.047, 629.069, 630.133, 630.2671,
14 630.2672, 630.2673, 630.2687, 630.30665, 630.336, 630A.327,
15 630A.555, 631.332, 631.368, 632.121, 632.125, 632.3415,
16 632.3423, 632.405, 633.283, 633.301, 633.427, 633.4715, 633.4716,
17 633.4717, 633.524, 634.055, 634.1303, 634.214, 634A.169,
18 634A.185, 634B.730, 635.111, 635.158, 636.262, 636.342, 637.085,
19 637.145, 637B.192, 637B.288, 638.087, 638.089, 639.183,
20 639.2485, 639.570, 640.075, 640.152, 640A.185, 640A.220,
21 640B.405, 640B.730, 640C.580, 640C.600, 640C.620, 640C.745,
22 640C.760, 640D.135, 640D.190, 640E.225, 640E.340, 641.090,
23 641.221, 641.2215, 641A.191, 641A.217, 641A.262, 641B.170,
24 641B.281, 641B.282, 641C.455, 641C.760, 641D.260, 641D.320,
25 642.524, 643.189, 644A.870, 645.180, 645.625, 645A.050,
26 645A.082, 645B.060, 645B.092, 645C.220, 645C.225, 645D.130,
27 645D.135, 645G.510, 645H.320, 645H.330, 647.0945, 647.0947,
28 648.033, 648.197, 649.065, 649.067, 652.126, 652.228, 653.900,
29 654.110, 656.105, 657A.510, 661.115, 665.130, 665.133, 669.275,
30 669.285, 669A.310, 670B.680, 671.365, 671.415, 673.450, 673.480,
31 675.380, 676A.340, 676A.370, 677.243, 678A.470, 678C.710,
32 678C.800, 679B.122, 679B.124, 679B.152, 679B.159, 679B.190,
33 679B.285, 679B.690, 680A.270, 681A.440, 681B.260, 681B.410,
34 681B.540, 683A.0873, 685A.077, 686A.289, 686B.170, 686C.306,
35 687A.060, 687A.115, 687B.404, 687C.010, 688C.230, 688C.480,
36 688C.490, 689A.696, 692A.117, 692C.190, 692C.3507, 692C.3536,
37 692C.3538, 692C.354, 692C.420, 693A.480, 693A.615, 696B.550,
38 696C.120, 703.196, 704B.325, 706.1725, 706A.230, 710.159,
39 711.600, *and section 6 of this act*, sections 35, 38 and 41 of chapter
40 478, Statutes of Nevada 2011 and section 2 of chapter 391, Statutes
41 of Nevada 2013 and unless otherwise declared by law to be
42 confidential, all public books and public records of a governmental
43 entity must be open at all times during office hours to inspection by
44 any person, and may be fully copied or an abstract or memorandum
45 may be prepared from those public books and public records. Any



1 such copies, abstracts or memoranda may be used to supply the
2 general public with copies, abstracts or memoranda of the records or
3 may be used in any other way to the advantage of the governmental
4 entity or of the general public. This section does not supersede or in
5 any manner affect the federal laws governing copyrights or enlarge,
6 diminish or affect in any other manner the rights of a person in any
7 written book or record which is copyrighted pursuant to federal law.

8 2. A governmental entity may not reject a book or record
9 which is copyrighted solely because it is copyrighted.

10 3. A governmental entity that has legal custody or control of a
11 public book or record shall not deny a request made pursuant to
12 subsection 1 to inspect or copy or receive a copy of a public book or
13 record on the basis that the requested public book or record contains
14 information that is confidential if the governmental entity can
15 redact, delete, conceal or separate, including, without limitation,
16 electronically, the confidential information from the information
17 included in the public book or record that is not otherwise
18 confidential.

19 4. If requested, a governmental entity shall provide a copy of a
20 public record in an electronic format by means of an electronic
21 medium. Nothing in this subsection requires a governmental entity
22 to provide a copy of a public record in an electronic format or by
23 means of an electronic medium if:

24 (a) The public record:

25 (1) Was not created or prepared in an electronic format; and

26 (2) Is not available in an electronic format; or

27 (b) Providing the public record in an electronic format or by
28 means of an electronic medium would:

29 (1) Give access to proprietary software; or

30 (2) Require the production of information that is confidential
31 and that cannot be redacted, deleted, concealed or separated from
32 information that is not otherwise confidential.

33 5. An officer, employee or agent of a governmental entity who
34 has legal custody or control of a public record:

35 (a) Shall not refuse to provide a copy of that public record in the
36 medium that is requested because the officer, employee or agent has
37 already prepared or would prefer to provide the copy in a different
38 medium.

39 (b) Except as otherwise provided in NRS 239.030, shall, upon
40 request, prepare the copy of the public record and shall not require
41 the person who has requested the copy to prepare the copy himself
42 or herself.

43 **Sec. 21.5.** 1. There is hereby appropriated from the State
44 General Fund to the Office of the Attorney General for the purposes



of carrying out the provisions of sections 2 to 16, inclusive, of this act the following sums:

For the Fiscal Year 2025-2026.....	\$408,479
For the Fiscal Year 2026-2027.....	\$145,946

2. Any balance of the sums appropriated by subsection 1 remaining at the end of the respective fiscal years must not be committed for expenditure after June 30 of the respective fiscal years by the entity to which the appropriation is made or any entity to which money from the appropriation is granted or otherwise transferred in any manner, and any portion of the appropriated money remaining must not be spent for any purpose after September 18, 2026, and September 17, 2027, respectively, by either the entity to which the money was appropriated or the entity to which the money was subsequently granted or transferred, and must be reverted to the State General Fund on or before September 18, 2026, and September 17, 2027, respectively.

Sec. 22. The provisions of subsection 1 of NRS 218D.380 do not apply to any provision of this act which adds or revises a requirement to submit a report to the Legislature.

Sec. 23. 1. This section and section 21.5 of this act become effective on July 1, 2025.

2. Sections 1 to 21, inclusive, and 22 of this act become effective on January 1, 2026.

