

A motion by the state of Ohio to amend Appendix C – Library of Definitions – Part III – Sales tax holiday definitions

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Vape Definitions

"Vapor product" means a liquid or other substance that is intended to be vaporized or aerosolized for inhalation through a vapor product delivery system.

A member state may limit the definition of "vapor product" to products containing one or more of the following:

- A. Nicotine;
- B. Synthetic nicotine; or
- C. Nicotine analogs.

Vapor product does not include any liquid or other substance regulated as a drug authorized for sale by the United States Food and Drug Administration under Subchapter V of 21 USC 9 of the Federal Food, Drug, and Cosmetic Act.

"Vapor product delivery system" means a device that simulates smoking or otherwise is designed, marketed, or intended for use with a vapor product to deliver vapor or aerosol to a person inhaling from the device.

Vapor product delivery system does not include any device regulated as a drug, device, or combination product authorized for sale by the United States Food and Drug Administration under Subchapter V of 21 USC 9 of the Federal Food, Drug, and Cosmetic Act.

"Vapor product delivery system component part or accessory" means an item that is designed or marketed to be used with a vapor product delivery system, and includes a battery that is sold with other component parts of a vapor product delivery system such as a switch, voltage regulator, heating element, or connecting fixture.