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5 Replace lines 40 through 46 on page 2 with the following:

6 (2) The tax levied in subsection (a) shall be in lieu  
7 of any business license fee measured by the volume of  
8 sale for selling consumable vapor products. Any act of  
9 the Legislature or resolution by a county commission  
10 passed or enacted on or before October 1, 2025, imposing  
11 a business license fee on engaging in the business of  
12 selling consumable vapor products, is void. Nothing in  
13 this section shall be construed to restrict a  
14 municipality's authority to issue a business license  
15 pursuant to Article 2 of Chapter 51 of Title 11 on the  
16 privilege of doing business as a consumable vapor  
17 products wholesaler, importer, or retailer. Any business  
18 license issued pursuant to Article 2 of Chapter 51 of  
19 Title 11 shall not be measured by the volume of sale for  
20 selling consumable vapor products.

21 (3) Notwithstanding any other provision of this act,  
22 an act of the Legislature or an ordinance or resolution  
23 by a taxing authority passed or enacted on or before  
24 October 1, 2025, imposing or providing for the levy of a



local tax or license fee shall remain operative; however,  
no additional local tax or license fee may be levied on  
the sale of consumable vapor products after the effective  
date of this act.

Replace line 51 on page 2 with the following:

Section 3. (a) The proceeds from the tax levied in  
Section

Replace line 55 on page 2 with the following:

collecting the tax. Except as provided in subsection  
(b), the balance of the proceeds collected

Replace line 67 on page 3 with the following:

prior to distribution.

(b) Notwithstanding subdivisions (2) and (3) of  
subsection (a), no county or municipality that levies a  
local tax on the sale of consumable vapor products, or  
substantially similar products, at wholesale or retail  
may receive a distribution of proceeds pursuant to this  
section.