



UPDATE TO THE PREVENT ALL CIGARETTE TRAFFICKING (PACT) ACT, 15 U.S.C. §§375, ET.SEQ.

The federal Prevent All Cigarette Trafficking (PACT) Act, 15 U.S.C. §§375, et.seq., became effective on June 30, 2010. Pursuant to the PACT Act, all persons who sell, transfer, or ship cigarettes (including roll-your-own (RYO) tobacco) or smokeless tobacco in interstate commerce for profit must: (1) register with the Bureau of Alcohol, Tobacco, Firearms and Explosives and the tobacco tax administrator of the state into which shipment is made; and (2) file monthly reports with the tobacco tax administrator no later than the 10th of each month identifying the brands, quantities, and recipients of cigarette and smokeless tobacco shipments into such state.

On December 27, 2020, the PACT Act was amended, expanding the definition of cigarettes to also include electronic nicotine delivery systems (ENDS), which means any electronic device that, through an aerosolized solution, delivers nicotine, flavor, or any other substance to the user inhaling from the device, and includes:

- i. an e-cigarette;
- ii. an e-hookah;
- iii. an e-cigar;
- iv. a vape pen;
- v. an advanced refillable personal vaporizer;
- vi. an electronic pipe; and
- vii. any component, liquid, part, or accessory of an ENDS.

The changes to the provisions apply to all manufacturers, sellers, wholesalers, and distributors (located outside the boundaries of Ohio) who sell, transfer, ship, advertise, or offer for sale cigarettes, RYO tobacco, ENDS, and smokeless tobacco. Monthly reports can be found on the Ohio Department of Taxation's [website](#) and must be filed with the Department no later than the 10th of each month beginning March 27, 2021. Therefore, pursuant to the update, the first monthly report related to the sale, transfer, or shipment of tobacco, including ENDS, for the period that includes March 27, 2021 through March 31, 2021, will be due on April 10, 2021. Reports should be sent to:

Email: PACTAct@tax.state.oh.us

Mail: Ohio Department of Taxation
Excise Tax Division
P.O. Box 530
Columbus, Ohio 43216-0530

Please note that this reporting requirement is in addition to all other reporting requirements currently in place. If you have questions about registering or filing monthly reports pursuant to the PACT Act, please contact the Department at PACTAct@tax.state.oh.us or (855) 466-3921.