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# A BILL FOR AN ACT

RELATING TO TAXATION.

**BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF HAWAII:**

1           SECTION 1. The legislature finds that Act 62, Session Laws  
2 of Hawaii 2023 (Act 62), provides, among other things,  
3 additional layers of protection against the rapid growth of the  
4 use of electronic smoking devices among youth and young adults.  
5 Act 62 also establishes the offense of unlawful shipment of  
6 tobacco products, which was intended to close the existing  
7 loophole in state law that allowed minors to purchase electronic  
8 smoking devices on the Internet. However, the new offense of  
9 unlawful shipment of tobacco products includes large cigars,  
10 which has created unintended consequences for many adult  
11 consumers in the State. The legislature notes that federal law  
12 permits large cigars to be mailed via the United States Postal  
13 Service, unlike cigarettes and electronic smoking devices.

14           The purpose of this Act is to exclude from the offense of  
15 unlawful shipment of tobacco products the direct sale of large  
16 cigars to adult consumers for personal use.



# H.B. NO. 82

1 SECTION 2. Section 245-16.5, Hawaii Revised Statutes, is  
2 amended by amending subsection (b) to read as follows:

3 "(b) This section shall not apply to the shipment of  
4 tobacco products if any of the following conditions are met:

5 (1) The tobacco products are exempt from taxes as provided  
6 by section 245-3(b); [~~or~~]

7 (2) The tobacco products are large cigars that are shipped  
8 to a person twenty-one years of age or older for  
9 personal consumption only and not for resale or  
10 distribution; or

11 [~~+~~] (3) All applicable state taxes on the tobacco  
12 products are paid in accordance with the requirements  
13 of this chapter."

14 SECTION 3. Statutory material to be repealed is bracketed  
15 and stricken. New statutory material is underscored.

16 SECTION 4. This Act shall take effect on January 1, 2026.

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INTRODUCED BY: *Samuel S. King*  
JAN 13 2025

# H.B. NO. 82

**Report Title:**

Taxation; Large Cigars; Unlawful Shipment of Tobacco Products;  
Direct Sale; Personal Use; Exemption

**Description:**

Excludes from the offense of unlawful shipment of tobacco products the direct sale of large cigars to adult consumers for personal use. Effective 1/1/2026.

*The summary description of legislation appearing on this page is for informational purposes only and is not legislation or evidence of legislative intent.*

