

The Leaf Sheet

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Upcoming Meetings:

August Uniformity

August 8-9, 2025
Indianapolis, IN

Tobacco Annual

August 10-13, 2025
Indianapolis, IN

Tobacco Basic Training Class

October 5-10, 2025
Cary, NC

Message from the National Chair

Hello Everyone!

Summer has just flown by, and I hope everyone got to take a well-deserved vacation this year. I have been blessed to celebrate a few milestones with my friends and family. We had weddings and the birth of my third great nephew. My daughters are doing excellently in their careers and post graduate studies.

There are a lot of parallels in the work that we do daily that relate to tobacco taxes. It is imperative that we continue the great work that FTA has done to help administer the tobacco tax laws of our States. With that being said, we need to find the next generation that will have the same passion about tobacco taxes. I always think back to the very first FTA Annual Meeting

that I attended. I was blown away at the amount of information available and it really helped me understand tobacco taxes and how this information should be administered. Over the years, we have used some of these best practices learned at the FTA meetings and I am constantly sharpening my skills. I meet and invest valuable time with other participants in those meetings. If you are new to tobacco taxes, do not hesitate to ask a question. The wealth of knowledge that is in these meetings are tremendous. Use this time to learn and think about how it may apply to your State.

Since this is my last uniformity newsletter, I want to thank everyone for allowing me to represent FTA and the Office of Tax & Revenue, DC Government. I encourage



everyone to get involved whether it is attending an FTA meeting or participating as a member of some of our committees. "This is the Way." I hope to see everyone at the FTA Tobacco Tax Section Annual Conference in Indianapolis, August 10-13, 2025.

Florence Sam



Message from Uniformity Committee Co-Chairs

Josh and I are looking forward to seeing everyone in Indianapolis for the Uniformity meeting. First, we would like to thank Julian Daniels (JD) for the time he has spent as the state's uniformity chair. He has done a wonderful job and cannot thank him enough for his efforts. Next, we would like to welcome Russell Glenn as the state chair of the Compliance Subcommittee. We are excited and look forward to collaborating with you.

At the January meeting in San Antonio, Texas, we had an excellent presentation by our Cannabis Subcommittee, and they dove into the topics of Cannabis program updates for states, and current trends on Cannabis synthetics and the road ahead for Cannabis. The Cannabis committee always does a wonderful job, and we look forward to seeing what topics they have in store for us at the meeting in Indianapolis.

Our Compliance Subcommittee covered several topics such as Illicit activity in vapor, new flavor bans, new products hitting the market, FDA regulations and a compliance case study that had us break into groups to have us work together. As always, the Compliance Subcommittee continues to hit excellent topics that affect all of us today.

Our Communication and Legislation Subcommittee did a fantastic job of going through the legislation update, vape directories, white papers, the *Tobacco Tax Information by State (TTIBS)*, and we had an entertaining game involving uniformity. We cannot say enough about the work the committee does and look forward to their topics at the upcoming meeting.

The Forms and Technology Subcommittee are the unsung heroes of the uniformity project. At the January meeting they had an interesting presentation on a new timeline of what you need to look forward to when going to uniformity. There was also discussion on the possibility of sample data for states looking to go uniformity and we had a discussion on definition changes in the uniformity guide. We are looking forward to seeing what they have in store for the meeting in Indianapolis.

We cannot thank the subcommittees enough for their time, hard work, and excellence. Moving to a uniform reporting method positively impacts both States and Industry. Technology is advancing at an increasingly rapid pace, and the collection of useable data has never been more relevant than it is now. Even if your State is not interested in exploring uniformity at this time, we highly encourage you to have representation at the uniformity meetings to learn more about the process and the potential benefits.

We look forward to seeing everyone in Indianapolis.

Josh and Tim

Forms Subcommittee Update

Hello and Welcome to Indianapolis! For this meeting, the Forms Subcommittee will be discussing ANP (Alternative Nicotine Products) and where/how to capture that information.

After serving 2 years as the state Co-Chair, Marci Rosencutter, Kansas, will be stepping down. The Forms Subcommittee is looking for a state person to step into the role. If you are interested, please contact Tim Harris, Josh Thigpen, or Kevin Richards.



Marci and Casey

Compliance Subcommittee Update

The Collision of Cannabis and Hemp Markets: A 2025 Snapshot

As cannabis and hemp markets converge, U.S. states face mounting challenges in regulation, taxation, and public health. Cannabis remains federally illegal but state-regulated, while hemp—legalized under the 2018 Farm Bill—has evolved into a lightly regulated competitor, especially through intoxicating derivatives like Delta-8.

Oversupply and unrestrained licensing have driven cannabis prices down, threatening profitability and tax revenue. Studies suggest that limiting dispensaries to single digits per 100,000 residents helps maintain market stability. Meanwhile, hemp-derived THC products, often taxed far less, are undercutting the legal cannabis market.

States are now grappling with how to regulate both markets fairly. A unified framework—balancing taxation, safety, and market access—is essential to ensure long-term sustainability and protect public health.

Alberto and Emily

Technology Subcommittee Update

We are Isa Momoh, Information Systems Manager at the North Carolina Department of Revenue, Excise Tax Division and Raymond Chu, Senior Tax Manager at Core-Mark. We are your co-chairs of the Tobacco Technology Subcommittee, and we warmly welcome you to Indianapolis, Indiana. Our main objective is to ensure that the FTA Tobacco Uniformity Committee achieves number six of its 10-point plan, *Utilize uniform electronic reporting standards for tobacco information*.



At the beginning of the year, we presented the following goals:

1. Work with the FTA Director of Business Tax Audit and Excise Tax Administration to compile and publish the results of the 2025 Tobacco Electronic Commerce Survey
2. Review, update and publish the FTA Tobacco Electronic Guide
3. Continue working with the state of Kansas on the development of their tobacco and cigarette schemas
4. Continue consultation with interested tobacco uniformity states - Pennsylvania and Arizona
5. Develop and share a non-technical document that defines the elements and attributes in the cigarette and tobacco schemas

We are proud to report that to date we have achieved goals one, three and four, made substantial progress on goal two and plan to have this completed by the end of the year.

Putting together the results of the 2025 Tobacco Electronic Commerce survey and publishing it on the FTA Tobacco Tax website was a huge effort and we want to thank the states for their responses. This single document details, in graphical and tabular forms the electronic filing programs by states, states with filing mandates, expected timeline for new electronic filing systems and states systems, states using uniform standard forms and states relationship to Tobacco Uniformity. This important document can be found here: [25tobaccotaxecommsurveymap.pdf](https://www.fta.com/25tobaccotaxecommsurveymap.pdf).

We met with the State of Kansas numerous times, reviewed and responded to their schema questions.

Work conflicts did not afford us the time to make any progress on goal five and therefore we will defer that to next year.

During the January meeting in San Antonio, Texas, we presented a Timeline for Technology Uniformity where we listed the time frame and phases of all the states that are using the FTA uniform forms and schemas in their electronic filing systems. At that meeting we also had an engaging lessons-learned session with these states. As more states go live with their systems, we plan to do more of this and communicate the results as this helps them avoid pitfalls and leverage best practices in their tobacco electronic filing system projects.

We eagerly anticipate your active participation at this meeting. Your representation and contributions will undoubtedly enhance our collective efforts as we work toward the goals of the Tobacco Uniformity Committee.

Best regards,

Isa and Ray

Fun Facts about Indiana

- Abraham Lincoln lived in Indiana for 14 years, from age 7 to age 21.
- The state motto of Indiana is "Crossroads of America."
- In 1911, the inaugural race of the Indy 500 was won by Ray Harroun.
- While Santa Claus, Indiana, is a real-life town, Pawnee lives only on TV screens and in the hearts of *Parks and Recreation* fans.
- Neil Armstrong, the first person to walk on the Moon, and Eugene Cernan, the last person to walk on the Moon both graduated from Purdue University.
- In the first-ever College Football Playoff matchup between two Indiana schools, Notre Dame defeated Indiana with a final score 27-17.
- The 2025 WNBA All-Star Game, played on July 19, 2025, was held at Gainbridge Fieldhouse in Indianapolis, Indiana.



Communications and Legislation Subcommittee Update

We look forward to seeing everyone in Indy!

The *Tobacco Tax Information by State (TTIbS)* book has become a great resource for states, industry, and everyone in-between. The 2025 version is currently being updated, so please be sure to submit any changes needed before the book is published in August. To view the most recent version, please visit www.taxadmin.org/tobacco-tax-uniformity-project.

The *Uniformity Guide*, among some other Tobacco Uniformity resources, have been updated and can also be viewed by visiting the website listed above. We successfully adopted a definition for *Alternative Nicotine Products* at the January 2025 meeting, which can be found in the *Uniformity Guide*.

There are two white papers underway:

- *Alternative Nicotine Products*,
- *Vapor Directory*

If anyone would like to volunteer for either paper or would like topic suggestions, please let us know.

As always, we ask that States come prepared to talk about any known legislation changes that may occur, things likely to pass, or recent changes made effective. This helps all attendees stay informed and better understand what's working and what might need to be snuffed out.

We look forward to yet another great meeting!

Cheyenne and Garrett

Compliance Subcommittee Update

Where has the last 11 months go! It feels like last years FTA Annual in Mobile, AL was just a couple months ago, my first and LAST experience renting a scooter, (IYKYK). We had a productive Uniformity Committee meeting in San Antonio in January and our mid-year virtual meeting.

Over the last 2 Uniformity meetings the Compliance Subcommittee updates included:

- Recent FDA Activity and recent press releases – shared updated FDA enforcement priorities
- Overview on proposed State flavor ban legislation.
- Overview on recent marketplace introductions of ANP's, (alternative nicotine tobacco products) such as ENDS, (electronic nicotine devices), Dissolvable, Illicit Disposable e-Vapor, Hookah, Nicotine Pouches, including the proliferation of synthetic nicotine and analogs starting to enter the marketplace.

Topics we will dig in for further discussion at the upcoming Uniformity Compliance Subcommittee meeting in Indianapolis, IN in August will include:

- State legislative updates – New Vapor Directories and enforcement states, new SETs and SET increases.
- Legislative update – What states passed new taxes or increased existing ones.
- FDA enforcement update
 - Is CBP enforcement and import border enforcement having some impact? Are enforcement priorities changing?
- Recent enforcement activity and press releases from the FDA.
 - Proposed rule updates on Menthol Ban Status. VLN Rule?
 - Recent Seizures updates
 - New FDA Federal Enforcement – Import Alerts Changes
- State Vapor directory update - what new States are being added in 2025?
 - What states passed a vapor directory in 2025 – what states passed in '24 and starting in 2025.
 - Texas, Alabama and Kentucky passed bills with stepped up enforcement on Illicit Vapor
 - Expecting California to publish a UTL (Unflavored Tobacco List) in 4th quarter 2025.
- New entries in the marketplace in the ANP category
- Reviewed NJ case studies on enforcing against the proliferation of illicit tobacco.



Jim and Glenn

Tobacco Tax Section Officers

National Chair

Florence Sam, DC

National Vice Chair

Marci Rosencutter, Kansas

National Secretary

Kim Hensley, Kentucky



Uniformity Committee Chairs

Uniformity Chairs

Joshua Thigpen
State of Texas

Tim Harris
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Cindy Backberg,
Montana
Lt. Governor

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by
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FTA Tobacco Tax Section
Uniformity Committee
Mission Statement

Provide an opportunity for government and industry to partner for the efficient and effective reporting and remittance of tobacco taxes, to minimize tobacco tax evasion, and to act as an information resource to stakeholders.