

The Leaf Sheet

Volume 30

January 2026

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Upcoming Meetings:

January Uniformity
January 13-14, 2026
Houston, TX

Southern Regional
March 22-25, 2026
New Orleans, LA

Western Regional
April 12-25, 2026
Missoula, MT

Northeast Regional
May 3-6, 2026
Burlington, VT

Central Regional
May 17-20, 2026
Sioux Falls, SD

Tobacco Annual
August 16-20, 2026
Washington, DC

Message from the National Chair



Hello from Kansas! I hope that everyone is staying as warm as possible. Thank you for the opportunity to be your National Chair for the Tobacco Tax Section. It is an honor and a pleasure. I have had some great mentors over the last few years and a great executive board to work with. Thank you to Kim Hensley, Vice Chair and Anthony Muller, Secretary. I would like to thank Kevin Richard, FTA, and past chairs, Justin Scott and Florence Sam for their leadership and guidance. I am so thankful for the many, many folks that have supported, influenced, and mentored me over the years. I have met so many wonderful people at the different FTA conferences, trainings, and meetings that I am proud to now call friends.

I have been with the state of Kansas for almost 29 years and for almost all of those years I have had something to do with cigarette and tobacco tax. From registering the business, to entering the monthly reporting forms into a stand-alone system, to enforcement, to management, and everything in between. There have been many changes over the years. Both with people and products. I know when I started all those years ago, I would not have thought that we would have vape products or all of us would agree on what to put on the Uniformity forms.

When I attended my very

first annual conference in Oklahoma, I thought that I would just see what this meeting was all about. That was not what happened. I was nominated as the Central Region Secretary. Looking back now, I am so glad that I was. If this is your first FTA meeting, welcome! We are very happy you are here. I would like to suggest that you get involved as much as you can. Plan to attend as many meetings and trainings as possible. I can tell you that I still learn something new at each meeting and training that I attend. But your participation is critical as well. Be prepared to give an update on what is happening in your state but please, if you have any questions, ask. You are probably not the only one wondering about that same question.

If you have attended FTA meetings before, welcome back! I have a challenge for you. At every FTA meeting

you attend this year, find at least one person that you don't know that is attending the meeting or conference and introduce yourself. I cannot tell you how many times something has come up in my job that I have needed to reach out to someone that I met at a conference or meeting because it involves their state or their business. The networking at the meetings, trainings, and conferences is essential. Please plan on attending any of the upcoming Uniformity meetings, the regional meetings, and the 100th annual conference in Washington DC in August.

Again, thank you for allowing me to serve as your National Chair. I look forward to seeing you all at the next meeting.

Respectfully,

Marci Rosencutter

Message from Uniformity Committee Co-Chairs

Tim and I are looking forward to seeing everyone in Houston for the upcoming Uniformity meeting. First, we would like to welcome Ashley Donovan from South Dakota as the state chair of the Forms Subcommittee and Kendra Banning of Illinois as the state chair of the Cannabis Subcommittee. We are excited and look forward to collaborating with you both.

At the August meeting in Indianapolis, we had excellent presentations by subcommittee members and productive discussions/ engaged participation from all in attendance. We are confident we will have similar results at our Houston meeting.

The Cannabis Subcommittee provided an excellent presentation on many topics related to cannabis, including an in-depth breakdown on the similarities and differences between cannabis products and hemp-derived cannabinoid products. The presentation discussed legality, regulation, access and consumer risks.

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 to see some of the complexities faced by regulators when performing field audits. The presentation was engaging and as usual covered topics that are relevant to all in attendance sparking productive conversations about how seemingly insignificant variance in how invoices are issued or how regulations are enforced can have major impacts on states and industry alike.

Our Communication and Legislation Subcommittee did a fantastic job of going through the legislation updates, vape directives, white papers, the Tobacco Tax Information by State (TTIBS), and we had an entertaining game involving uniformity. The compiling of the information utilized by state regulators, law enforcement and industry is no easy task and a brainstorming session was conducted about ways to simplify the process and make the information more accessible.

The Forms and Technology Subcommittees are so very vital to the uniformity project, and we can't thank our subcommittee chairs enough for the amount of time and effort they put in to their roles. From reviewing and updating guides and schemas to answering complex questions about what it means to be uniform without over burdening the participating states, Isa and Ray have gone above and beyond. We are looking forward to seeing what they have in store for the meeting in Houston.

Every single person involved with the uniformity project has a full-time job outside of the countless hours they commit. Tim and I cannot thank the committee members enough for the vast amount of knowledge, experience, time, blood, sweat and tears they pour into uniformity.

Uniformity is 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. The uniform reporting of tobacco taxes has many advantages to both States and industry partners alike. If you attend uniformity, you will be presented with a road map to making the reporting, collecting and enforcement of tobacco taxes in your State more efficient. Additionally, you will have the support of incredibly knowledgeable representatives from industry and other States to guide you through the process. We highly encourage everyone in FTA to participate in uniformity even if you do not think it will impact your state and arm yourself with the knowledge of a way to upgrade the way you do business in this industry.

We look forward to seeing everyone in Houston!

Josh and Tim

Cannabis Subcommittee Update

On December 18, the Trump administration signed an executive order rescheduling marijuana from Schedule I to Schedule III under the Controlled Substances Act (CSA). This change eases restrictions on substances with medicinal value. Moving marijuana to Schedule III allows cultivation for medical purposes, enables tax deductions for medicinal cannabis production, and permits pharmaceutical research. This significant policy shift will impact the cannabis market, while recreational use remains federally illegal. More to come.

Alberto and Kendra

Forms Subcommittee Update

A huge thank you to Marci Rosencutter (Kansas DOR) for all her hard work and support on our subcommittee! We wish her the best and are excited to welcome Ashley Donovan (South Dakota DOR) as she joins the team.

At the last meeting in August, we discussed whether or not we need to make changes to accommodate reporting ANP (Alternative Nicotine Products). We had a lively discussion, but we agreed to table the conversation. Another topic we would like to discuss in January is regarding little cigars which require stamping. Casey Buckland from Associated Wholesale Grocers, Inc. will be joining us virtually.

Casey and Ashley

Funs Facts about Houston

- Houston was named after Sam Houston, the first president of Texas, who played a key role in Texas gaining independence from Mexico .
- Houston served as the temporary capital of the Republic of Texas until the capital was moved to Waterloo—later renamed Austin—in 1839.
- Houston with a population exceeding 2.3 million is the largest city in Texas and the fourth most populated city in the United States.
- The city is home to NASA's Johnson Space Center, which was founded on November 1, 1961, and has led astronaut training, mission control, and spacecraft development.
- Opened in 1965, the Astrodome was the first dome stadium in the world and was often referred to as the "Eight Wonder of the World."
- Houston is widely recognized as the "Energy Capital of the Word" home to over 4,600 energy-related companies.
- Houston has hosted three Super Bowls in 1974, 2004, and 2017.



How Can You Become More Involved In Uniformity?

- ◆ Regularly check for updates at FTA's Tobacco Uniformity website at:
<https://taxadmin.org/tobacco-tax-section>.
- ◆ Talk to other states and industry members.
- ◆ Attend meetings!

Things to consider.....



If you don't currently require cigarette and/or tobacco returns, and/or PACT Act reports to be filed electronically, do you know when your state is expected to do so?

Tobacco In the News

- Denver votes decisively kept the city's flavored tobacco ban in place. In the November 4, 2025 election, Referendum 310 passed with 72% support, meaning the ban on flavored nicotine and tobacco products remains law in Denver.
- On January 22, 2026, the Tobacco Products Scientific Advisory Committee will convene for an open session, during which it will discuss the modified-risk tobacco product applications submitted by Swedish Match USA, Inc. for its Zyn nicotine pouches.
- The California Department of Tax and Fee Administration (CDTFA) introduced an enhanced green-to-blue color-changing effect to California's counterfeit-resistant cigarette tax stamp. The new stamp integrates high-security inks and forensic security features to prevent counterfeiting, tax evasion, and illicit cigarette trade, with the color-shifting effect visible to the naked eye on the left edge of the stamp.
- The U.S. Food and Drug Administration (FDA) has authorized the marketing of six on! PLUS nicotine pouches manufactured by Helix Innovations LLC.
- Congress's appropriations law (P.L. 119-37) closes the 2018 Farm Bill's "hemp loophole" by redefining hemp in a way that bans most intoxicating hemp-derived cannabinoid products nationwide.

Communications and Legislation Subcommittee Update



Happy New Year!

The Tobacco Tax Information by State (TTIBS) book has become a great resource for states, industry, and everyone in-between. The 2025 version has been published on the website. We are brainstorming ways to make this resource more user friendly, so please feel free to provide any suggestions. Also, if there is something not currently covered by TTIBS that you would like to see, please let us know! To view the most recent version, visit https://taxadmin.org/wp-content/uploads/resources/tobacco/tobacco_tax_information_by_state.pdf.

There are three white papers underway: Alternative Nicotine Products, Kratom and Vapor Directory. If anyone would like to volunteer for one or would like topic suggestions, please speak to Cheyanne or Garrett.

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 be aware of what's to come and better understand what works and problem areas.

We look forward to seeing everyone in Houston, Texas!

Cheyanne and Garrett

Compliance Subcommittee Update

A lot has happened since our Annual conference in August in Indianapolis. Hard to believe that meeting was 5 months ago! We are looking forward to sharing more information at the Uniformity meeting in Houston, January 13th – 14th! If you're interested in attending – I would make plans for this one, the agenda looks terrific!

In previous Uniformity meetings the Compliance sub-committee updates included:

- Recent FDA Activity – shared updated FDA enforcement priorities
- State legislative activity in the tobacco space
- Overview on proposed State flavor ban legislation – will review 2025 legislative activity and 2026.
- Recent marketplace introductions of ANP's, (alternative nicotine tobacco products) such as ENDS, (electronic nicotine devices), Illicit Disposable e-Vapor, Hookah, Nicotine Pouches, including the proliferation of analogs starting to enter the marketplace.

Topics for further discussion at the upcoming Uniformity Compliance Subcommittee meeting in January in Houston, TX will include:

- State legislative updates, (a look back):
 - What states passed new taxes or increased existing ones – will look forward to 2026 and the outlook on new tax increase proposals.
 - Budget pressures impacting legislative decisions.
 - State Flavor Ban proposals a look back in 2025 and what to expect in 2026.
 - California Unflavored Tobacco List has been published.
- FDA enforcement update:
 - We saw significant enforcement action from the FDA and other federal agencies in September.
 - Proposed rule updates on Menthol Ban Status. VLN Rule?
 - [It's Been a Year of Change at the FDA | Convenience Store News](#)
 - We will take a deeper dive in this at the upcoming Uniformity in Houston.
- State Vapor / ANP directory update:
 - Several states passed vapor directories in 2025 with some effective dates starting in 2026.
 - PA Vapor directory was signed by the Governor on December 22, 2025.
- New entries in the marketplace in the ANP category.
- Reviewed NJ case studies on enforcing against the proliferation of illicit tobacco.

Jim and Russell

Tobacco Tax Section Officers

National Chair

Marci Rosencutter, Kansas

National Vice Chair

Kim Hensley, Kentucky

National Secretary

Anthony Muller, Colorado



Uniformity Committee Chairs

Uniformity Chairs

Joshua Thigpen
State of Texas

Tim Harris
Core-Mark

Cannabis

Alberto DeLaSerna
SICPA Product Security, LLC

Kendra Banning
State of Illinois

Communication and Legislation

Garrett Nedved
State of Nebraska

Cheyanne Still
McLane Company Inc.

Compliance

Russell Glenn
State of New Jersey

Jim Pulsifer
Altria

Forms

Ashley Donovan
State of South Dakota

Casey Buckland
Associated Wholesale Grocers

Technology

Isa Momoh
State of North Carolina

Raymond Chu
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William Daniels,
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Garrett Nedved,
Nebraska
Secretary

Northeast Region

Stephanie Mason,
Vermont
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Marijane Lamattina,
New Jersey
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TBD
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Todd Cockrill,
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Western Region

Cindy Backeberg,
Montana
Governor

Jennifer Brady,
Oregon
Lt. Governor

Pete Bessette,
Arizona
Secretary



taxadmin.org

**This edition of The Leaf Sheet edited
by
Garrett Nedved**

FTA Tobacco Tax Section Director
Kevin Richard, FTA
202-935-4127
kevin.richard@taxadmin.org

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.

