



104TH GENERAL ASSEMBLY

State of Illinois

2025 and 2026

HB3191

Introduced 2/18/2025, by Rep. Camille Y. Lilly

SYNOPSIS AS INTRODUCED:

New Act

Creates the Illinois Youth Protection and Nicotine Accountability Act. Makes findings and declares purposes. Prohibits flavored electronic cigarettes. Provides for inspections, enforcement, and penalties with respect to the ban on flavored electronic cigarettes, and limits home rule powers. Creates the Youth Protection and Nicotine Accountability Fund as a special fund in the State treasury, with certain requirements. Provides for a tax on e-cigarettes, with certain penalties and with enforcement and rulemaking by the Department of Revenue. Provides for the Department of Public Health to develop educational curricula and a statewide campaign, subject to appropriation. Provides that the Department of Public Health shall establish and maintain the Illinois Nicotine Exposure Reporting Database for certain purposes. Requires the Department to submit a report regarding the Database within 10 years, and after 10 years the provisions regarding the Database shall be inoperative. Effective immediately, except that certain provisions take effect 6 months after becoming law. Defines terms.

LRB104 08849 BDA 18904 b

1 AN ACT concerning electronic cigarettes.

2 **Be it enacted by the People of the State of Illinois,**
3 **represented in the General Assembly:**

4 Section 1. Short title. This Act may be cited as the Youth
5 Protection and Nicotine Accountability Act.

6 Section 5. Findings and purpose.

7 (a) The General Assembly finds that:

8 (1) In 2024, Elf Bar was the most commonly reported
9 brand among youth e-cigarette users, with 36.1% of middle
10 and high school students using the brand.

11 (2) More than 8 in 10 youth e-cigarette users report
12 using flavored products, with fruit, candy, and menthol
13 being the most popular.

14 (3) Over half (54.6%) of students using e-cigarettes
15 prefer products labeled with "ice" or "iced" flavors.

16 (4) Disposables represent the most-used device type,
17 accounting for 55.6% of youth usage.

18 (5) 38.4% of youth e-cigarette users report frequent
19 use, with 26.3% using daily.

20 (6) Poison control centers reported over 7,000
21 vaping-related exposures from April 2022 to March 2023,
22 with nearly 90% involving children under 5 years of age.

23 (7) Numerous studies have shown that higher taxation

1 on nicotine products, including e-cigarettes, reduces
2 consumption, especially among youth. By taxing
3 nicotine-containing products at an equivalent rate,
4 Illinois will close the tax disparity, making e-cigarettes
5 equally less affordable to both youth and adults, thus
6 decreasing nicotine exposure and discouraging youth
7 uptake.

8 (8) The use of nicotine products, particularly among
9 youth, has led to significant public health concerns,
10 including increased hospitalizations, poison control
11 center reports, and adverse health events.

12 (b) Therefore, the purposes of this Act are as follows:

13 (1) This Act aims to mitigate the rising prevalence of
14 youth e-cigarette use by addressing flavored nicotine
15 products, increasing taxation parity, enforcing marketing
16 and access restrictions, and investing in public health
17 programs.

18 (2) This Act aims to ensure equal taxation on all
19 nicotine-containing products in Illinois. By taxing
20 electronic cigarettes (e-cigarettes) at a rate equivalent
21 to that of traditional combustible cigarettes, this
22 legislation will eliminate existing discrepancies between
23 e-cigarette taxes and traditional cigarette taxes. The
24 goal is to increase the tax rate on e-cigarettes,
25 discouraging youth consumption and reducing affordability.

26 (3) This Act aims to establish a centralized system

1 that will collect, track, and analyze data on nicotine
2 exposure to enhance public health responses and inform
3 policy-making.

4 Section 10. Definitions. In this Act:

5 "Characterizing flavor" means a distinguishable taste or
6 aroma, other than the taste or aroma of tobacco, imparted
7 either prior to or during consumption of a tobacco product or
8 electronic cigarette. "Characterizing flavor" includes, but is
9 not limited to, tastes or aromas relating to any fruit,
10 chocolate, vanilla, honey, candy, cocoa, dessert, alcoholic
11 beverage, herb, or spice, or any product that produces a
12 cooling or numbing sensation.

13 "Electronic cigarette" or "e-cigarette" has the meaning
14 given to the term "electronic cigarette" in Section 10-5 of
15 the Tobacco Products Tax Act of 1995.

16 "Flavored electronic cigarette" means any electronic
17 cigarette or component thereof that imparts a characterizing
18 flavor other than tobacco. "Flavored electronic cigarette"
19 includes, but is not limited to, menthol, mint, wintergreen,
20 fruit, chocolate, vanilla, honey, candy, cocoa, dessert,
21 alcoholic beverage, herb, or spice, or any product that
22 produces a cooling or numbing sensation.

23 "Nicotine Exposure Reporting Database" means a centralized
24 digital system established by the Department of Public Health
25 for collecting and analyzing data related to nicotine exposure

1 incidents.

2 "Youth" means any individual under the age of 21 residing
3 in Illinois.

4 Section 15. Prohibition of flavored electronic cigarettes;
5 inspections; penalties; home rule.

6 (a) No person, retailer, or entity shall sell, offer for
7 sale, distribute, or possess with the intent to sell or
8 distribute any flavored electronic cigarette within the State
9 of Illinois.

10 (b) The manufacture, sale, or distribution of any
11 electronic cigarette that contains an additive or synthetic
12 chemical that creates a characterizing flavor, including
13 menthol or any cooling or numbing sensation, is prohibited.

14 (c) Licensed retailers of tobacco products and electronic
15 cigarettes shall permit the Department of Public Health, local
16 health departments, or any authorized designee to conduct
17 unannounced inspections of any facilities, vehicles, or
18 records relevant to compliance with this Act. Refusal to allow
19 an inspection shall constitute a violation of this Act and may
20 result in penalties as described in subsections (e) and (f) of
21 this Section.

22 (d) The Department of Public Health, in conjunction with
23 local health departments, shall have the authority to enforce
24 the provisions of this Act.

25 (e) Any person or entity found to be in violation of this

1 Act shall be subject to a civil penalty of not less than \$500
2 for the first violation, \$1,000 for the second violation
3 within a 24-month period, and \$2,000 for each subsequent
4 violation within a 24-month period.

5 (f) In addition to monetary penalties, notwithstanding any
6 provision of any law, subject to the requirements of due
7 process, violations of this Act may result in the suspension
8 or revocation of any license or permit issued to the person or
9 entity by the State of Illinois or any of its agencies.

10 (g) Nothing in this Act shall preempt or otherwise
11 prohibit the adoption of any local ordinance or regulation
12 that imposes more restrictive requirements on the sale or
13 distribution of flavored electronic cigarettes. A unit of
14 local government, including a home rule unit, may not regulate
15 the sale or distribution of flavored electronic cigarettes in
16 a manner less restrictive than the regulation by the State of
17 flavored electronic cigarettes under this Section. This
18 Section is a limitation under subsection (i) of Section 6 of
19 Article VII of the Illinois Constitution on the concurrent
20 exercise by home rule units of powers and functions exercised
21 by the State.

22 (h) The Department of Public Health shall adopt rules
23 implementing this Section.

24 Section 20. Youth Protection and Nicotine Accountability
25 Fund. The Illinois Youth Protection and Nicotine

1 Accountability Fund is created as a special fund in the State
2 treasury. Revenue generated from the tax on e-cigarettes under
3 Section 25 of this Act or rules adopted under Section 25 of
4 this Act shall be collected by the Department of Revenue and
5 deposited into the Fund. Civil penalties collected under
6 Section 15 of this Act or rules adopted under Section of this
7 Act shall be deposited into the Fund. Proceeds from interest
8 or dividends shall be reinvested into the Fund. Moneys in the
9 Fund, as directed by the Department of Public Health, may be
10 used to fund public health initiatives, tobacco prevention
11 programs, and youth-focused educational campaigns aimed at
12 reducing nicotine consumption or for other purposes under this
13 Act or rules adopted under this Act.

14 Section 25. Tax on e-cigarettes.

15 (a) Beginning January 1, 2026, a tax is imposed upon
16 purchasers of e-cigarettes containing nicotine for the
17 privilege of using e-cigarettes containing nicotine at the
18 rate of \$2.98 per e-cigarette. The Department of Revenue
19 shall, by rule, modify this rate or establish rates based on
20 quantity, volume, or other factors, if necessary, in order to
21 establish equivalent rates to the taxes for cigarettes under
22 the Cigarette Tax Act and the Cigarette Use Tax Act to ensure
23 fairness and equity across all nicotine products. The
24 procedure for the collection of the tax shall be set by rule by
25 the Department of Revenue. Revenue generated from the tax

1 under this Section shall be deposited into the Illinois Youth
2 Protection and Nicotine Accountability Fund.

3 (b) A retailer may not intentionally misclassify an
4 e-cigarette to evade taxation.

5 (c) A retailer may not fail to collect and remit the tax
6 under this Section or rules adopted under this Section.

7 (d) The Department of Revenue shall adopt rules for the
8 enforcement of the tax under this Section with respect to
9 sales of e-cigarettes, including online sales. Retailers must
10 collect and remit taxes on all sales made to Illinois
11 residents to the Department of Revenue.

12 (e) Any retailer who violates any provision of this
13 Section or rules adopted under this Section shall be subject
14 to a civil penalty of \$10,000 per violation, and seizure of any
15 products subject to the tax under this Section.

16 (f) The Department of Revenue shall adopt rules
17 implementing this Section.

18 Section 30. Comprehensive Nicotine and Tobacco Prevention
19 and Awareness Education.

20 (a) The Department of Public Health shall, by rule, in
21 consultation with the State Board of Education, develop
22 educational curricula, Comprehensive Nicotine Tobacco
23 Prevention and Awareness Education, suitable for secondary
24 school students in this State. All secondary schools in the
25 State of Illinois subject to the jurisdiction of the State

1 Board of Education shall, according to rule adopted by the
2 Department of Public Health, provide this curricula to
3 students.

4 (1) This curricula shall accomplish the following
5 objectives:

6 (A) Educate students on the health risks
7 associated with nicotine and tobacco use, with a focus
8 on vaping and e-cigarettes.

9 (B) Debunk common myths, such as the mistaken
10 belief that vaping is a safe alternative to smoking.

11 (C) Highlight the tactics used by tobacco and
12 vaping companies to target youth through marketing and
13 product design.

14 (D) Provide actionable prevention and cessation
15 strategies for students.

16 (E) Develop media literacy to critically analyze
17 advertisements and social media influence related to
18 vaping.

19 (2) This curricula may include the following topics:

20 (A) Health Risks: Physical and mental health
21 consequences of nicotine and tobacco use, including
22 addiction, lung damage, and cardiovascular issues.

23 (B) Vaping and E-Cigarettes: How vaping devices
24 work, ingredients in e-liquids, and the rise of
25 disposable vapes like Elf Bar.

26 (C) Prevention Strategies: Peer refusal skills,

1 coping mechanisms for stress, and fostering a
2 supportive, smoke-free school environment.

3 (D) Youth Cessation Programs: Access to resources
4 such as counseling, quit lines, and digital tools for
5 quitting nicotine use.

6 (E) Public Health Campaigns: Examples of
7 successful anti-tobacco and anti-vaping campaigns and
8 how they address youth audiences.

9 (F) Media and Marketing Awareness: How tobacco and
10 vape companies target youth through social media,
11 flavors, and product designs.

12 (G) Legal and Policy Implications: Overview of
13 federal and State laws regulating nicotine and tobacco
14 products, emphasizing youth protection measures.

15 (b) The Department of Public Health shall launch a
16 statewide campaign targeting schools and youth organizations
17 to support the implementation of this Section, ensuring
18 students and educators understand its importance.

19 (c) The Department of Public Health may expend moneys from
20 the Illinois Youth Protection and Nicotine Accountability Fund
21 in carrying out the requirements of this Section. The
22 Department of Public Health may seek funding from State
23 appropriations, federal grants, and other available resources
24 to develop, implement, maintain, and expand the Comprehensive
25 Nicotine Tobacco Prevention and Awareness Education curricula
26 and related requirements under this Section.

1 Section 35. Illinois Nicotine Exposure Reporting Database.

2 (a) The Department of Public Health shall establish and
3 maintain the Illinois Nicotine Exposure Reporting Database.
4 This database will serve as the central repository for
5 tracking and monitoring:

6 (1) Poison Control Center Reports: The database shall
7 include data from poison control centers concerning
8 incidents related to e-cigarettes, vaping products, and
9 other nicotine delivery devices.

10 (2) Youth Hospitalizations: The database shall include
11 data related to hospitalizations among youth caused by
12 nicotine exposure will be collected and analyzed.

13 (3) Trends in Nicotine-Related Adverse Events: The
14 database shall track trends in adverse health outcomes
15 directly linked to the use of nicotine products,
16 including, but not limited to, cardiovascular
17 complications, respiratory issues, and addiction-related
18 health consequences.

19 (b) All healthcare facilities, poison control centers,
20 schools, and other authorized reporting entities in Illinois
21 must provide necessary data and reports related to nicotine
22 exposure incidents as requested by the Department of Public
23 Health. The Department of Public Health shall work with local
24 health departments, schools, hospitals, and other relevant
25 agencies to ensure comprehensive and accurate data collection.

1 (c) The Department of Public Health shall publish annual
2 updates on the findings from the database, including:

3 (1) Trends in youth nicotine exposure.

4 (2) Rates of hospitalizations linked to vaping.

5 (3) Poison control center reports related to nicotine.

6 (4) Regional and statewide statistics on
7 nicotine-related adverse events.

8 (5) Demographic breakdowns of affected populations.

9 These updates shall be made publicly available via the
10 Department of Public Health Internet website, local health
11 department reports, and accessible to policymakers, schools,
12 and advocacy groups.

13 (d) All data collected under this Section shall adhere to
14 strict confidentiality standards. The Department of Public
15 Health will implement secure data handling procedures to
16 ensure that individual identities are protected and that
17 reports are used solely for public health analysis and policy
18 development.

19 (e) The Department of Public Health may expend moneys from
20 the Illinois Youth Protection and Nicotine Accountability Fund
21 in carrying out the requirements of this Section. The
22 Department of Public Health may seek funding from State
23 appropriations, federal grants, and other available resources
24 to implement, maintain, and expand the Nicotine Exposure
25 Reporting Database as necessary.

26 (f) The Department of Public Health shall submit a report

1 to the Governor and the General Assembly within 10 years after
2 the effective date of this Act reviewing the effects of this
3 Section and providing any recommendations necessary. This
4 Section is inoperative on and after the date that is 10 years
5 after the effective date of this Act.

6 Section 97. Severability. The provisions of this Act are
7 severable under Section 1.31 of the Statute on Statutes.

8 Section 99. Effective date. This Act takes effect upon
9 becoming law.