2026 ISBA RESOLUTION NO. 6 (Proposed)

DRAFT AND SUPPORT LEGISLATION THAT AMENDS IDAHO CODE §§63-2501 *ET SEQ.* TO REVISE DEFINITIONS, DEFINE ELECTRONIC SMOKING PRODUCTS AND NICOTINE DELIVERY SYSTEMS SUCH AS VAPES AND POUCHES, TO AMEND IDAHO CODE §63-2564 TO REVISE PROVISIONS REGARDING THE DISTRIBUTION OF TOBACCO PRODUCT TAX REVENUES, AND TO EXPAND THE PURPOSES FOR WHICH PUBLIC SCHOOLS MAY USE SUCH REVENUE TO INCLUDE VAPE EDUCATION AND CESSATION, HIRING OF MENTAL HEALTH COUNSELORS AND/OR SCHOOL RESOURCE OFFICERS

WHEREAS, Idaho Code §63-2501 *et seq*., which provides for cigarette and tobacco products taxes, was adopted in 1974 (the "Act");

WHEREAS, nicotine today is consumed in various forms and by various methods, beyond cigarettes and tobacco products as originally and currently defined in the Act;

WHEREAS, nicotine in the form of "vape" products or "pouches," is not taxed as a tobacco product;

WHEREAS, Idaho public schools and the state of Idaho derive revenue from cigarette and tobacco taxes;

WHEREAS, revenue from cigarette and tobacco taxes is used to support health education in Idaho public schools;

WHEREAS, the original intent of the Act was to tax cigarette and tobacco products, as defined therein, due to the addictive qualities of nicotine;

WHEREAS, amending the definition of tobacco products to include all nicotine products and delivery systems would be consistent with the original intent of the Act in 1974.

NOW, THEREFORE BE IT RESOLVED, that the Idaho School Boards Association draft and support legislation that aligns electronic smoking products, and nicotine delivery systems such as vapes and pouches, to the definition of tobacco products in the Act that are taxed as provided therein, and that revenues collected from taxes on tobacco products be directed to public schools for the purpose of Safe and Drug Free Schools, which should be expanded and may include vape education, cessation, the hiring of mental health counselors and/or school resource officers.

Statement of Purpose

The purpose of this resolution is to modernize Idaho's tobacco tax laws by updating definitions in Idaho Code §§63-2501 et seq. to include all nicotine products and delivery systems, such as electronic smoking devices ("vapes") and nicotine pouches. By doing so, these products would be subject to the same taxation as traditional tobacco products, consistent with the original legislative intent to address the addictive nature of nicotine. The resolution further seeks to amend Idaho Code §63-2564 to expand the allowable uses of tobacco tax revenue by public schools to include vape education and cessation programs, as well as the hiring of mental health counselors and/or school resource officers, thereby strengthening student health and safety initiatives.

Submitted by Blaine County School District

ISBA Executive Board Recommendation: DO PASS

Jason Knopp, ISBA Region 3 Chair, will present the Executive Board recommendation at the business session.

"*Vaping and nicotine pouches have become extremely popular methods of using nicotine, most notably among young people, yet those products are not recognized in our tax structure as a "tobacco" tax. A portion of tobacco taxes flows to Idaho public schools in recognition of the vital importance of awareness and cessation campaigns for Idaho students. The ISBA Executive Board endorses adding these two products to be taxed the same as other addictive substances so that schools can receive the support they need in providing vape education, cessation tools, or the hiring of counselors and school resource officers, as we see a disturbing trend in our youth accessing these products."*