

SENATE BILL NO. 970

June 17, 2020, Introduced by Senator RUNESTAD and referred to the Committee on Finance.

A bill to amend 1993 PA 327, entitled
"Tobacco products tax act,"
by amending sections 2 and 11 (MCL 205.422 and 205.431), section 2
as amended by 2012 PA 188 and section 11 as amended by 2016 PA 86.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 2. As used in this act:

2 **(a) "Cigar" means any roll of tobacco wrapped in leaf tobacco**
3 **or in any substance containing tobacco. Cigar does not include a**
4 **cigarette.**

5 **(b) ~~(a)~~"Cigarette" means a roll for smoking made wholly or in**

1 part of tobacco, irrespective of size or shape and irrespective of
2 the tobacco being flavored, adulterated, or mixed with any other
3 ingredient, which roll has a wrapper or cover made of paper or any
4 other material. Cigarette does not include cigars.

5 **(c)** ~~(b)~~—"Cigarette making machine" means any machine or other
6 mechanical device which meets all of the following criteria:

7 (i) Is capable of being loaded with loose tobacco, cigarette
8 tubes or cigarette papers, and any other components related to the
9 production of cigarettes, including, but not limited to, cigarette
10 filters.

11 (ii) Is designed to automatically or mechanically produce,
12 roll, fill, dispense, or otherwise generate cigarettes.

13 (iii) Is commercial-grade or otherwise designed or suitable for
14 commercial use.

15 (iv) Is designed to be powered or otherwise operated by a main
16 or primary power source other than human power.

17 **(d)** ~~(e)~~—"Commissioner" means the state treasurer.

18 **(e) "Container" or "shipping case" means an individual**
19 **receptacle within which a tobacco product or group of tobacco**
20 **products is placed for shipment or distribution, such as a box or a**
21 **tote. A container or shipping case does not include any of the**
22 **following:**

23 **(i) An individual package of cigarettes or cigarette carton.**

24 **(ii) The package or other article containing the tobacco**
25 **product that is sold directly to the ultimate consumer.**

26 **(iii) A bag or similar package containing bulk or loose hookah**
27 **tobacco, pipe tobacco, or roll-your-own cigarette tobacco that a**
28 **retailer uses to fill bins, barrels, or tubs located at the**
29 **retailer's place of business from which either the retailer sells a**

1 specified quantity of those tobacco products or a blend or mixture
2 of those tobacco products to the consumer, or the consumer removes
3 or draws a specified quantity of those tobacco products or a blend
4 or mixture of those tobacco products for purchase at retail from
5 the retailer.

6 (iv) A pallet or similar article or device upon which an
7 individual receptacle or group of receptacles, containing the
8 tobacco products, is placed for shipment or distribution.

9 (v) Property used as a protective covering for, or to keep
10 items together during shipment or distribution, a receptacle or
11 group of receptacles within which the tobacco product is placed for
12 shipment or distribution including shrink wrap or other wrapping
13 materials, but excluding the protective covering which forms, gives
14 shape to, or otherwise constitutes the receptacle within which the
15 tobacco product is placed for shipment or distribution.

16 (f) ~~(d)~~—"Counterfeit cigarette" means a cigarette in an
17 individual package of cigarettes or other container with a false
18 manufacturing label or a cigarette in an individual package of
19 cigarettes or other container with a counterfeit stamp.

20 (g) ~~(e)~~—"Counterfeit cigarette paper" means a cigarette paper
21 with a false manufacturing label or that has not been printed,
22 manufactured, or made by authority of the trademark owner.

23 (h) ~~(f)~~—"Counterfeit stamp" means any stamp, label, or print,
24 indicium, or character, that evidences, or purports to evidence,
25 the payment of any tax levied under this act and that has not been
26 printed, manufactured, or made by authority of the department as
27 provided in this act and has not been issued, sold, or circulated
28 by the department.

29 (i) ~~(g)~~—"Department" means the department of treasury.

1 (j) ~~(h)~~ "Financially sound" means a determination by the
2 department that the wholesaler or unclassified acquirer is able to
3 pay ~~for its stamps~~ **the tax due on the tobacco products it sells,**
4 **imports, or acquires, as applicable** in the ordinary course of
5 business based on criteria including, but not limited to, all of
6 the following:

7 (i) Past filing and payment history with the department.

8 (ii) Outstanding liabilities.

9 (iii) Review of current financial statements including, but not
10 limited to, balance sheets and income statements.

11 (iv) Duration that the wholesaler or unclassified acquirer has
12 been licensed under this act.

13 (v) **Ability to pay for its stamps, if required under this act.**

14 (k) ~~(i)~~ "Gray market cigarette" means any cigarette the
15 package of which bears any statement, label, stamp, sticker, or
16 notice indicating that the manufacturer did not intend the
17 cigarettes to be sold, distributed, or used in the United States,
18 including, but not limited to, a label stating "For Export Only",
19 "U.S. Tax Exempt", "For Use Outside U.S.", or similar wording.

20 (l) ~~(j)~~ "Gray market cigarette paper" means any cigarette paper
21 the package of which bears any statement, label, stamp, sticker, or
22 notice indicating that the manufacturer did not intend the
23 cigarette papers to be sold, distributed, or used in the United
24 States, including, but not limited to, a label stating "For Export
25 Only", "U.S. Tax Exempt", "For Use Outside U.S.", "For Use in
26 _____ (another country) Only", or similar wording.

27 (m) **"Hookah tobacco" means tobacco sold in loose or bulk form**
28 **that is intended for consumption by smoking in a hookah and that is**
29 **flavored with honey, molasses, fruit, or other flavors. Hookah**

1 tobacco includes those products commonly known or referred to as
2 narghile, argileh, shisha, hubble-bubble, or goza.

3 (n) "Hookah" means a device used for smoking hookah tobacco
4 that consists of a tube connected to a chamber where the smoke is
5 cooled passing through water.

6 (o) ~~(k)~~ "Individual package" means an individual packet or
7 pack used to contain or to convey cigarettes to the consumer.
8 Individual package does not include cartons, cases, or shipping or
9 storage containers that contain smaller packaging units of
10 cigarettes.

11 (p) ~~(l)~~ "Licensee" means a person licensed under this act.

12 (q) ~~(m)~~ "Manufacturer" means any of the following:

13 (i) ~~A~~ **Except as otherwise provided in this subdivision, a**
14 person, who manufactures or produces a tobacco product.

15 (ii) A person who operates or who permits any other person to
16 operate a cigarette making machine in this state for the purpose of
17 producing, filling, rolling, dispensing, or otherwise generating
18 cigarettes. A person who is a manufacturer under this subparagraph
19 shall constitute a nonparticipating manufacturer for purposes of
20 sections 6c and 6d. A person who operates or otherwise uses a
21 machine or other mechanical device, other than a cigarette making
22 machine, to produce, roll, fill, dispense, or otherwise generate
23 cigarettes shall not be considered a manufacturer as long as the
24 cigarettes are produced or otherwise generated in that person's
25 dwelling and for that person's self-consumption. For purposes of
26 this act, "self-consumption" means production for personal
27 consumption or use and not for sale, resale, or any other profit-
28 making endeavor. **A person who does any of the following shall not**
29 **be considered a manufacturer:**

1 (A) Mixes or blends 2 or more different tobacco products to
2 create a custom mix or blend of those products if each of the
3 constituent tobacco products mixed or blended together are finished
4 tobacco products that the person could or does otherwise sell to
5 consumers and upon which the tax under this act has been paid.

6 (B) Places hookah tobacco into a fruit, bowl, or other
7 receptacle in which hookah tobacco is placed and that is heated
8 when smoking hookah tobacco through the use of a hookah.

9 (C) Creates or produces what is commonly known as a fruit head
10 for use in a hookah.

11 (D) Rolls a cigar for his or her own self-consumption.

12 (r) ~~(n)~~—"Noncigarette smoking tobacco" means tobacco sold in
13 loose or bulk form that is intended for consumption by smoking and
14 also includes roll-your-own cigarette tobacco, **hookah tobacco, pipe**
15 **tobacco, or a wrap.**

16 (s) ~~(o)~~—"Person" means an individual, partnership, fiduciary,
17 association, limited liability company, corporation, or other legal
18 entity.

19 (t) "Pipe tobacco" means any tobacco that, because of its
20 appearance, type, packaging, or labeling, is suitable for use and
21 likely to be offered to, or purchased by, consumers as tobacco to
22 smoke in a pipe.

23 (u) ~~(p)~~—"Place of business" means a place where a tobacco
24 product is sold or where a tobacco product is brought or kept for
25 the purpose of sale or consumption, including a vessel, airplane,
26 train, or vending machine.

27 (v) ~~(q)~~—"Retailer" means a person other than a transportation
28 company who operates a place of business **in this state, or who**
29 **directs, manages, or has control over the day-to-day operations of**

1 **a place of business in this state**, for the purpose of making sales
2 of a tobacco product at retail. **A person described in this**
3 **subdivision qualifies as a retailer regardless of whether that**
4 **person owns the place of business.**

5 (w) "Roll-your-own cigarette tobacco" means any tobacco which,
6 because of its appearance, type, packaging, or labeling is suitable
7 for use and likely to, be offered to, or purchased by, consumers as
8 tobacco for making cigarettes.

9 (x) ~~(r)~~—"Sale" means a transaction by which the ownership of
10 tangible personal property is transferred for consideration and
11 applies also to use, gifts, exchanges, barter, and theft.

12 (y) ~~(s)~~—"Secondary wholesaler" means a person who sells a
13 tobacco product for resale, who purchases a tobacco product from a
14 wholesaler or unclassified acquirer licensed under this act, and
15 who maintains an established place of business in this state where
16 a substantial portion of the business is the sale of tobacco
17 products and related merchandise at wholesale, and where at all
18 times a substantial stock of tobacco products and related
19 merchandise is available to retailers for resale.

20 (z) ~~(t)~~—"Smokeless tobacco" means snuff, **snus**, chewing
21 tobacco, **moist snuff**, and any other tobacco that is intended to be
22 **used or consumed, whether heated, chewed, absorbed, dissolved,**
23 **inhaled, snorted, sniffed, or ingested**, by **any** means other than
24 smoking **or combustion**.

25 (aa) ~~(u)~~—"Stamp" means a distinctive character, indication, or
26 mark, as determined by the department, attached or affixed to an
27 individual package of cigarettes by mechanical device or other
28 means authorized by the department to indicate that the tax imposed
29 under this act has been paid.

1 **(bb)** ~~(v)~~—"Stamping agent" means a wholesaler or unclassified
2 acquirer other than a manufacturer who is licensed and authorized
3 by the department to affix stamps to individual packages of
4 cigarettes on behalf of themselves and other wholesalers or
5 unclassified acquirers other than manufacturers.

6 **(cc)** ~~(w)~~—"Tobacco product" means **a product containing any**
7 **amount of tobacco regardless of form including, but not limited to,**
8 cigarettes, cigars, noncigarette smoking tobacco, or smokeless
9 tobacco. **A tobacco product does not include drugs, devices, or**
10 **combination products authorized for sale by the united states food**
11 **and drug administration, as those terms are defined in the federal**
12 **food, drug, and cosmetic act, 21 USC 351 to 360fff-7.**

13 **(dd)** ~~(x)~~—"Transportation company" means a person operating, or
14 supplying to common carriers, cars, boats, or other vehicles for
15 the transportation or accommodation of passengers and engaged in
16 the sale of a tobacco product at retail.

17 **(ee)** ~~(y)~~—"Transporter" means a person importing or
18 transporting into this state, or transporting in this state, a
19 tobacco product obtained from a source located outside this state,
20 or from any person not duly licensed under this act. Transporter
21 does not include an interstate commerce carrier licensed by the
22 interstate commerce commission, **or its successor federal agency,** to
23 carry commodities in interstate commerce, or a licensee maintaining
24 a warehouse or place of business outside of this state if the
25 warehouse or place of business is licensed under this act.

26 **(ff)** ~~(z)~~—"Unclassified acquirer" means a person, except a
27 transportation company or a purchaser at retail from a retailer
28 licensed under the general sales tax act, 1933 PA 167, MCL 205.51
29 to 205.78, who imports or acquires a tobacco product from a source

1 other than a wholesaler or secondary wholesaler licensed under this
2 act for use, sale, or distribution **in this state**. Unclassified
3 acquirer also means a person who **purchases or** receives ~~eigars,~~
4 ~~noncigarette smoking tobacco, or smokeless tobacco~~ **products**
5 directly from a manufacturer licensed under this act or from
6 another source outside this state, which source is not licensed
7 under this act. **An unclassified acquirer also includes a person not**
8 **located in this state that sells a tobacco product, through a mail**
9 **order, catalog sale, telephone order, internet sale, or any other**
10 **means, to a retailer or other person in this state that is not**
11 **licensed under this act as a wholesaler, unclassified acquirer**
12 **other than a manufacturer, or secondary wholesaler.** An unclassified
13 acquirer does not include a wholesaler.

14 (gg) ~~(aa)~~ "Vending machine operator" means a person who
15 operates 1 or more vending machines **in this state** for the sale of a
16 tobacco product and who purchases a tobacco product from a
17 manufacturer, licensed wholesaler, or secondary wholesaler.

18 (hh) ~~(bb)~~ "Wholesale price" means the actual price paid **to a**
19 **seller** for a tobacco product, ~~including any tax,~~ by a wholesaler or
20 unclassified acquirer ~~to a manufacturer, excluding any discounts or~~
21 ~~reductions~~ **in order to acquire that tobacco product from the**
22 **seller. The wholesale price includes any tax, fee, licensing, or**
23 **other charge, excluding shipping or handling charges, reflected on**
24 **the invoice, bill of sale, purchase order or other document**
25 **evidencing the sale or purchase of the tobacco product. Wholesale**
26 **price does not include any shipping or handling charges. When items**
27 **or products, other than tobacco products, are included in a**
28 **transaction for the purchase of tobacco products by a wholesaler or**
29 **unclassified acquirer, charges for those products or items that are**

1 not tobacco products may be excluded from the wholesale price if
2 separately stated on the invoice, bill of sale, purchase order, or
3 other document evidencing the sale or purchase. The wholesale price
4 shall not be reduced due to any rebate, trade allowance, licensing
5 or exclusivity agreement, volume or other discount, or any other
6 reduction given by the seller or passed on to or otherwise received
7 by the wholesaler or unclassified acquirer from the seller. If the
8 wholesaler or unclassified acquirer has a relationship as described
9 in section 267(b) of the internal revenue code of 1986, 26 USC 267,
10 with the seller, the department may establish the wholesale price
11 for the tobacco products based on the best available information or
12 any other reasonable proxy for the wholesale price including, but
13 not limited to, the wholesale price paid by other taxpayers for
14 those tobacco products within the past 4 years.

15 (ii) ~~(cc)~~ "Wholesaler" means a person who purchases all or
16 part of ~~his or her~~ **its** tobacco products from a manufacturer ~~, and~~
17 who sells 75% or more of those tobacco products to others for
18 resale. ~~, and who maintains an established business where~~
19 ~~substantially all of the business is the sale of tobacco products~~
20 ~~or cigarettes and related merchandise at wholesale and where at all~~
21 ~~times a substantial stock of tobacco products and related~~
22 ~~merchandise is available to retailers for resale.~~ Wholesaler
23 includes a chain of stores retailing a tobacco product to the
24 consumer if 75% of its stock of tobacco products is purchased
25 directly from the manufacturer.

26 (jj) "Wrap" means an individual tobacco wrapper that is made
27 wholly or in part from tobacco, including reconstituted tobacco,
28 whether in the form of tobacco leaf, sheet, or tube, if the wrap is
29 designed to be offered, or is offered, for sale to consumers to

1 **create or to use as a component part of a tobacco product.**

2 Sec. 11. (1) A person ~~, either as principal or agent,~~ shall
3 not sell or solicit a sale of a tobacco product to be shipped,
4 mailed, or otherwise **imported**, sent or brought into the state, to a
5 person not a ~~licensed~~ manufacturer, ~~licensed~~ wholesaler, ~~licensed~~
6 secondary wholesaler, ~~licensed~~ vending machine operator, ~~licensed~~
7 unclassified acquirer, ~~licensed~~ transporter, or ~~licensed~~
8 transportation company, **licensed under this act**, unless the tobacco
9 product is to be sold to or through a ~~licensed~~ wholesaler **or**
10 **unclassified acquirer other than a manufacturer, licensed under**
11 **this act.**

12 (2) A person, that is not licensed under this act, shall not
13 order, purchase, or otherwise engage in a transaction to acquire a
14 tobacco product that is to be shipped, mailed, imported, sent, or
15 brought into this state unless that tobacco product is to be sold
16 to or through a wholesaler or unclassified acquirer other than a
17 manufacturer, licensed under this act. A tobacco product ordered,
18 purchased, or acquired by a person in violation of this subsection
19 is contraband subject to seizure and forfeiture under section 9. A
20 person who violates this subsection shall be considered to be in
21 control or possession of a tobacco product in violation of this act
22 for purposes of section 8(1), regardless of whether that tobacco
23 product has been sold, consumed, or otherwise disposed of. The 50
24 cent per cigar limitation on tax under section 7(1)(g) shall not
25 apply to, or otherwise be taken into account, for purposes of
26 determining the liability for taxes and penalties under section
27 8(1) arising from a violation of this subsection.

28 (3) Except as provided in section 8(2) regarding
29 representatives of a licensed manufacturer, a retailer in this

1 state shall not purchase, possess, acquire for resale at retail, or
2 sell a tobacco product in this state unless that tobacco product
3 was purchased or otherwise acquired directly from a wholesaler,
4 unclassified acquirer other than a manufacturer, or secondary
5 wholesaler, licensed under this act. A retailer who violates this
6 subsection shall be considered to be in control or possession of a
7 tobacco product in violation of this act for purposes of section
8 8(1), regardless whether that tobacco product has been sold,
9 consumed, or otherwise disposed of. The 50 cent per cigar
10 limitation on tax under section 7(1)(g) shall not apply to, or
11 otherwise be taken into account, for purposes of determining the
12 liability for taxes and penalties under section 8(1) arising from a
13 violation of this subsection.

14 (4) A retailer shall be considered to have purchased or
15 otherwise acquired a tobacco product in compliance with subsection
16 (3) if all of the following conditions are met:

17 (a) The retailer obtains a copy of the license of the
18 wholesaler, secondary wholesaler, or unclassified acquirer other
19 than a manufacturer at the time of purchase or acquisition.

20 (b) The license described in subdivision (a) was not expired
21 at the time the tobacco product was purchased or otherwise acquired
22 by the retailer.

23 (c) The copy of the license is preserved by the retailer in
24 the same manner, for the same period of time, and offered for
25 inspection as required of other statements and records under
26 section 6.

27 (5) Notwithstanding anything in this act to the contrary, a
28 licensee may provide a copy of its license to a retailer for
29 purposes of this section. A retailer that obtains a copy of the

1 license for a particular licensee under this section is not
2 required to obtain another copy of the license for subsequent
3 purchases or acquisitions of tobacco products from that licensee
4 which are made during the active license year and prior to the
5 expiration of that license.

6 (6) ~~(2)~~ All sales conducted through the ~~Internet,~~ **internet**, by
7 telephone, or in a mail-order transaction shall not be completed
8 unless, before each delivery of ~~cigarettes~~ **tobacco products** is
9 made, whether through the mail, through a transportation company,
10 or through any other delivery system, the seller has obtained from
11 the purchaser an affirmation that includes a copy of a valid
12 government-issued document that confirms the purchaser's name,
13 address, and date of birth showing that the purchaser is at least
14 the legal minimum age to purchase ~~cigarettes;~~ **tobacco products;**
15 that the ~~cigarettes~~ **tobacco products** purchased are not intended for
16 consumption by an individual who is younger than the legal minimum
17 age to purchase ~~cigarettes;~~ **tobacco products;** and a written
18 statement signed by the purchaser that affirms the purchaser's
19 address and that the purchaser is at least the minimum legal age to
20 purchase ~~cigarettes.~~ **tobacco products**. The statement shall also
21 confirm that the purchaser understands that signing another
22 person's name to the affirmation is illegal; that the sale of
23 ~~cigarettes~~ **tobacco products** to individuals under the legal minimum
24 purchase age is illegal; and that the purchase of ~~cigarettes~~
25 **tobacco products** by individuals under the legal minimum purchase
26 age is illegal under the laws of the state of Michigan. The seller
27 shall verify the information contained in the affirmation provided
28 by the purchaser against a commercially available database of
29 governmental records, or obtain a photocopy, fax copy, or other

1 image of the valid, government-issued identification stating the
2 date of birth or age of the purchaser.

3 (7) ~~(3)~~—All invoices, bills of lading, sales receipts, or
4 other documents related to ~~cigarette~~**tobacco product** sales
5 conducted through the internet, by telephone, or in a mail-order
6 transaction shall contain the current seller's valid Michigan sales
7 tax **license number or use tax** registration number, business name
8 and address of the seller, and a statement as to whether all sales
9 taxes **or use taxes, as applicable**, and taxes levied under this act
10 have been paid. All packages of ~~cigarettes~~**tobacco products** shipped
11 from a ~~cigarette~~**tobacco product** seller to purchasers who reside in
12 Michigan shall clearly print or stamp the package with the word
13 ~~"CIGARETTES"~~**"TOBACCO PRODUCTS"** on the outside of all sides of the
14 package so it is clearly visible to the shipper. In addition, the
15 package shall contain an externally visible and clearly legible
16 notice located on the same side of the package as the address to
17 which the package is delivered, as follows:

18 "IF THESE ~~CIGARETTES~~**TOBACCO PRODUCTS** HAVE BEEN SHIPPED TO YOU
19 FROM A SELLER LOCATED OUTSIDE OF THE STATE IN WHICH YOU RESIDE, THE
20 SELLER HAS REPORTED UNDER FEDERAL LAW THE SALE OF THESE ~~CIGARETTES~~
21 **TOBACCO PRODUCTS** TO OUR STATE TAX COLLECTION AGENCY, INCLUDING YOUR
22 NAME AND ADDRESS. YOU ARE LEGALLY RESPONSIBLE FOR ALL APPLICABLE
23 UNPAID STATE TAXES ON THESE ~~CIGARETTES~~**."TOBACCO PRODUCTS."**

24 If an order is made as a result of advertisement over the
25 ~~Internet~~**,internet**, the tobacco retailer shall request the
26 electronic mail address of the purchaser and shall receive payment
27 by credit card or check before shipping. This subsection and
28 subsection ~~(2)~~**(6)** do not apply to sales by wholesalers and
29 unclassified acquirers.

1 (8) ~~(4)~~ The deliverer of the ~~cigarettes~~ **tobacco products** is
2 required to obtain proof from a valid government-issued document
3 that the person signing for the ~~cigarettes~~ **tobacco products** is the
4 purchaser.

5 (9) ~~(5)~~ Beginning November 1, 2012, a retailer ~~that is not~~
6 ~~licensed as an unclassified acquirer, retail importer of tobacco~~
7 ~~products other than cigarettes,~~ **not otherwise licensed or required**
8 **to be licensed under this act**, shall post a sign, visible to the
9 public inside the retail establishment that informs purchasers of
10 cigars through catalog sales or ~~Internet~~ **internet** sales of their
11 responsibility to pay all applicable unpaid state taxes on those
12 cigars.

13 (10) ~~(6)~~ As used in this section:

14 (a) "Computer" means any connected, directly interoperable or
15 interactive device, equipment, or facility that uses a computer
16 program or other instructions to perform specific operations,
17 including logical, arithmetic, or memory functions with or on
18 computer data or a computer program, and that can store, retrieve,
19 alter, or communicate the results of the operations to a person,
20 computer program, computer, computer system, or computer network.

21 (b) "Computer network" means the interconnection of hardware
22 or wireless communication lines with a computer through remote
23 terminals or a complex consisting of 2 or more interconnected
24 computers.

25 (c) "Computer program" means a series of internal or external
26 instructions communicated in a form acceptable to a computer that
27 directs the functioning of a computer, computer system, or computer
28 network in a manner designed to provide or produce products or
29 results from the computer, computer system, or computer network.

1 (d) "Computer system" means related, connected or unconnected,
2 computer equipment, devices, software, or hardware.

3 (e) "Credit card" means a card or device issued by a person
4 licensed under 1984 PA 379, MCL 493.101 to 493.114, or under the
5 consumer financial services act, 1988 PA 161, MCL 487.2051 to
6 487.2072, or issued by a depository financial institution as
7 defined in section 1a of the mortgage brokers, lenders, and
8 services licensing act, 1987 PA 173, MCL 445.1651a, under a credit
9 card arrangement.

10 (f) "Device" includes, but is not limited to, an electronic,
11 magnetic, electrochemical, biochemical, hydraulic, optical, or
12 organic object that performs input, output, or storage functions by
13 the manipulation of electronic, magnetic, or other impulses.

14 (g) "Internet" means the connection to the World Wide Web
15 through the use of a computer, a computer network, or a computer
16 system.

17 (h) "Sale conducted through the ~~Internet~~**internet**" means a
18 sale of, a solicitation to sell, a purchase of, or an offer to
19 purchase ~~cigarettes~~**tobacco products** conducted all or in part by
20 accessing an ~~Internet~~**internet** website.