

March 19, 2013

To Whom It May Concern

On behalf of Cigar Rights of America, I want to begin by applauding the efforts of members within the Hawaii House and Senate for striving to achieve a balance between protecting the jobs and interests of premium cigars, with the public policy health concerns that can be associated with 'mass market cigars,' as it relates to SB188. While we applaud the tax cap and cigar definition in general, there is one aspect to this bill that causes us great concern.

The "no artificial flavors" language in the legislation should be removed completely. This still preserves the desire to insure that those products that are primarily 'mass market' and that have implied youth usage and access issues, will fall under regulation, which appears to be the intent of public health policy advocates that crafted this language.

Premium cigar flavors have no such issues and ought to be preserved and protected, as products strictly enjoyed by adult consumers. There are a multitude of obstacles that protect premium cigar flavored products from youth markets including price point, natural wrappers, packaging, and marketing, to name a few.

The growing and complicated fermentation process of tobacco leaves for premium cigars can potentially add, imbue, impart, and create flavors which could be deemed "artificial" and thus jeopardize the entire premium cigar category by the unintended consequence of "no artificial flavors," if the current legislative language were to be adopted. Striking the line completely serves to achieve the balance between protection of youth and preservation of premium markets that ought to be protected. Your consideration of this recommendation would be most appreciated.

Sincerely,

J. Glynn Loope

J. Glynn Loope Executive Director, CRA

> 300 New Jersey Avenue, N.W., Suite 900 Washington, D.C. 20001 (202) 469-3444

NEIL ABERCROMBIE GOVERNOR OF HAWAII



STATE OF HAWAII DEPARTMENT OF HEALTH

P.O. Box 3378 HONOLULU, HAWAII 96801-3378 In reply, please refer to: File:

HOUSE COMMITTEES ON HEALTH AND ECONOMIC DEVELOPMENT & BUSINESS

SB0188SD2, RELATING TO TAXATION

Testimony of Loretta J. Fuddy, A.C.S.W., M.P.H.
Director of Health

March 20, 2013
8:45 AM, Room 329

- Department's Position: The Department of Health opposes the new definition of premium cigar, the
- decrease in taxation for this product, and also the elimination of any reference to large cigar.
- 3 **Fiscal Implications:** Potential revenue loss to the State from tax decrease.
- 4 **Purpose and Justification:** SB0188SD2 proposes to replace the definition of large cigar with a new
- 5 definition of "premium cigar" which will provide preferable tax treatment from 50% of the wholesale
- 6 price of each cigar to \$.50 per unit. The deletion of the more general category of large cigar would also
- 7 leave a large portion of the cigar market not taxed.
- 8 Cigar smoking is addictive, and cigar smoke, like cigarette smoke, contains toxic and cancer-
- 9 causing chemicals that are harmful to both smokers and nonsmokers. There is no safe tobacco product,
- and there is no safe level of exposure to tobacco smoke. Cigar smoking causes oral cavity cancers and
- cancers of the larynx, esophagus, and lung as well as heart disease and Chronic Obstructive Pulmonary
- 12 Disease. Cigar smokers are also at increased risk for an aortic aneurysm.
- Smoking and tobacco use are the leading cause of preventable death and disease in Hawaii,
- claiming 1,100 lives each year and generating \$336 million in annual health care costs directly

- attributable to smoking, according to the National Campaign for Tobacco-Free Kids.
- There are fewer federal regulations for cigars than there are for cigarettes and other tobacco
- products. This, as well as their lower taxes, is resulting in increased popularity and usage. While
- 4 cigarette smoking is declining across the nation, total consumption of cigars has increased dramatically.
- 5 Between 2000 and 2012, cigar consumption nationally increased by 123%. In Hawaii, current adult
- 6 cigar use increased from 3.2% in 2006 to 4.3% in 2010.
- 7 Thank you for the opportunity to comment.

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, March 19, 2013 8:05 PM

To: HLTtestimony Cc: mz9995@hotmail.com

Subject: Submitted testimony for SB188 on Mar 20, 2013 08:45AM

SB188

Submitted on: 3/19/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

Submitted By	Organization	Testifier Position	Present at Hearing
Michael Zehner	Hawaii Smokers Alliance	Support	No

Comments: We support tax reductions.

Please note that testimony submitted less than 24 hours prior to the hearing, improperly identified, or directed to the incorrect office, may not be posted online or distributed to the committee prior to the convening of the public hearing.



To: The Honorable Della Au Belatti, Chair, Committee on Health
The Honorable Dee Morikawa, Vice Chair, Committee on Health
Members, House Committee on Health

The Honorable Clift Tsuji, Chair, Committee on Economic Development & Business The Honorable Gene Ward, Committee on Economic Development & Business Members, House Committee on Economic Development & Business

From: Valerie K. Saiki, Coalition Community Coordinator

4883 Nonou Rd. Kapa'a, HI 96746

Date: March 19, 2013

Hrg: House Committee on Health/House Committee on Economic Development & Business; Wednesday,

March 20, 2013 at 8:45 am in Rm 329

Re: Strong Opposition to SB 188 SD 2, Relating to Taxation

Thank you for the opportunity to offer testimony in strong opposition of SB 188, SD2, which repeals the definition of large cigars, establishes a new definition of premium cigars, and sets a tax rate of \$.50 per premium cigar.

Aloha, my name is Valerie K. Saiki and I am the Community Coalition Coordinator for Tobacco-Free Kaua`i (TFK). TFK is an independent coalition of community partners on Kaua`i working together to improve the health of Kaua`i. Formerly, I was a Tobacco Control Specialist from 2005-2012, where I provided tobacco prevention education and youth tobacco cessation services to youth attending 13 private and public schools in the east-side and central school district and various after-school programs island-wide.

In regards to SB 188, TFK strongly feels that the tax rate should be much higher for tobacco products. A tobacco product is still a tobacco product whether it is organic or hand-constructed or intended for a mature audience. Cigar smoke, like cigarette smoke, contains the same toxic and cancer-causing chemicals that are harmful to both smokers and non-smokers. Due to the larger size of cigars, the effects of nicotine and the hazards of second-hand smoke are increased.

Increasing Trends in Youth Cigar Smoking

Although cigarette smoking is declining across the nation, cigar smoking has been increasing for both adults and youth. The most recent data from the Youth Risk Behavior Survey, 2011¹ (see attached) shows that 13.1% of high school students currently smoke cigars nationwide (17.8% among boys; 8.0% among girls).

 $^{^1\,}http://www.cdc.gov/tobacco/data_statistics/state_data/state_highlights/2012/pdfs/states/hawaii.pdf$

In Hawaii, youth cigar use is astonishingly high--Hawaii is ranked **2**nd **highest** among 37 states at 6.8% youth cigar use. What youth would not want to look "cool" amongst their peers toting and puffing on a cigar like their famous adult role models?

The proposed definition of a "premium cigar" states "...a cigar that is made entirely by hand of all natural tobacco leaf, hand-constructed and hand-wrapped, with no filter or artificial flavors, wholesaling for \$2 or more per cigar, and weighing more than four pounds per one thousand cigars." With this definition in mind, some premium cigars that are priced minimally at \$2, including with the proposed \$.50 tax becomes affordable, and may entice youth to illegally acquire cigars, especially when compared to \$10 per pack of cigarettes in the stores. If premium cigars are meant as a luxury product, then people purchasing premium cigars can afford to pay an equitable tax.

Currently on Kauai, the cigarette use rate is 6% at Waimea High School and 7% at Kapaa High School, which is among the lowest in the nation. TFK has worked hard to educate our youth on the dangers of cigarettes; lowering taxes on these products could attract youth to try a different tobacco product, resulting in negative health consequences on both an individual and community level. Cigars are still a hazardous product, regardless of being sophisticated, and generally products intended strictly for mature audiences pique youth interest.

Negative Environmental Health Impacts of Tobacco Farming

Commercial tobacco growing involves the use of a range of herbicides, fungicides and insecticisedes to maximize crop production. Here on Kaua`i, there is widespread public concern regarding the inappropriate use of agrichemicals and their effects on local families and the environment. It has also been found that the cultivation of tobacco is economically detrimental to countries that produce it--profits from tobacco production go to large tobacco companies rather than local tobacco farmers. Knowing this, it seems that a drop in cigar taxes could increase import sales, as demand for cheaper products increases, benefiting large mainland cigar companies. We must protect our island from an industry that may not have concern for Hawaii's unique and fragile ecosystems.

Will Not Create Parity with Online Cigar Sales

Lowering cigar tax might boost sales of locally made cigars, but it will also boost the sales of other, imported domestic and international cigar brands. When local businesses compete with mainland or internet sales prices, they do face difficulty in marketing a high-value product. However, the argument of internet sales with regards to bypassing state sales tax seems like an enforcement issue. The state should not relax tax amounts in order for local businesses to compete in retail pricing, especially since the locally sold domestic and imported cigar market-price would reduce as well.

For the reasons stated above, Tobacco-Free Kaua`i strongly opposes SB 188. We ask you to remain strong on tobacco control and urge you to hold this bill in committee.

Thank you for the opportunity to testify on this matter.

Valerie K. Saiki

Community Coalition Coordinator

Tobacco-Free Kaua'i

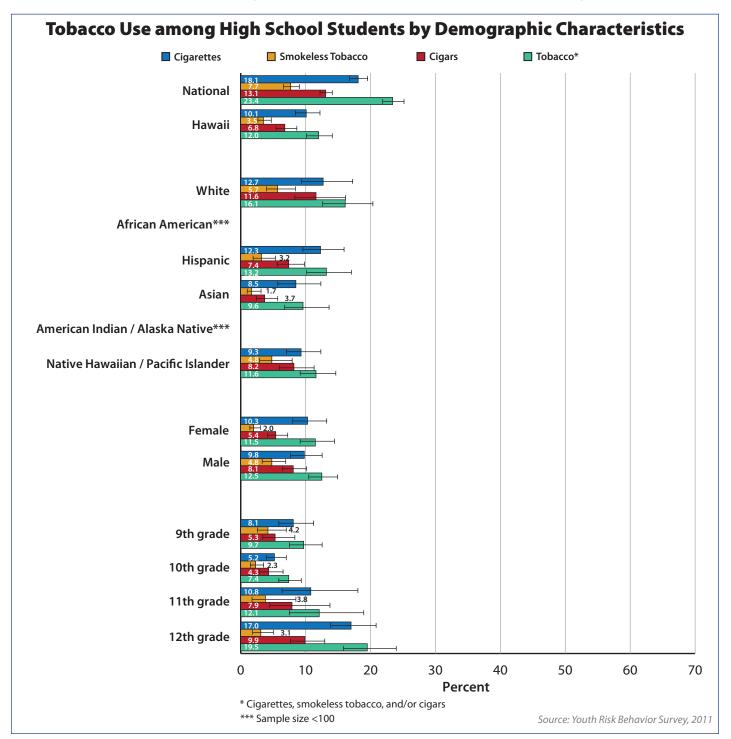
Youth Current Cigarette/Smokeless Tobacco/Cigar Use

In Hawaii, the percentage of youth in grades 9-12 who currently smoke cigarettes was 10.1% in 2011. The range across 44 states was 5.9% to 24.1%. Hawaii ranked 2nd among 44 states.

The percentage of youth who currently use smokeless tobacco was 3.5% in 2011. The range across 40 states was 3.5% to 16.9%. Hawaii ranked 1st among 40 states.

The percentage of youth who currently smoke cigars was 6.8% in 2011. The range across 37 states was 5.0% to 18.3%. Hawaii ranked 2nd among 37 states.

The percentage of youth who currently use tobacco (i.e., cigarettes, smokeless tobacco, and/or cigars) was 12.0% in 2011. The range across 36 states was 7.8% to 31.9%. Hawaii ranked 2nd among 36 states.



	Dr. Peloldes Fagura
	University of Hawaii Cancer Center. Cancer Presentin & Control Program
	Cancer Presentin & Control Program
	1. Cigars are cigars
	2. There is no indence to
	sysest that youth differentiate
	CIçans.
	3. In 1998 the National Concer
· =	Ingtituke published a report
	fruit all cigaes cause concex
)
	then you
···	
	{

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, March 19, 2013 8:36 PM

To: HLTtestimony

Cc: anthony_Orozco@yahoo.com

Subject: *Submitted testimony for SB188 on Mar 20, 2013 08:45AM*

SB188

Submitted on: 3/19/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

Submitted By	Organization	Testifier Position	Present at Hearing
Anthony Orozco	Individual	Support	No

Comments:

Please note that testimony submitted less than 24 hours prior to the hearing, improperly identified, or directed to the incorrect office, may not be posted online or distributed to the committee prior to the convening of the public hearing.

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, March 19, 2013 5:35 PM

To: HLTtestimony

Cc: charlesbischoff1@hotmail.com

Subject: *Submitted testimony for SB188 on Mar 20, 2013 08:45AM*

SB188

Submitted on: 3/19/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

Submitted By	Organization	Testifier Position	Present at Hearing
Charles Bischoff	Individual	Support	No

Comments:

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From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, March 19, 2013 4:22 PM

To: HLTtestimony

Cc: dhayashi@hardwarehawaii.com

Subject: *Submitted testimony for SB188 on Mar 20, 2013 08:45AM*

SB188

Submitted on: 3/19/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

Submitted By	Organization	Testifier Position	Present at Hearing
Danford Hayashi	Individual	Support	No

Comments:

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From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, March 19, 2013 9:32 AM

To: HLTtestimony

Cc: ststephensrector@integra.net

Subject: *Submitted testimony for SB188 on Mar 20, 2013 08:45AM*

SB188

Submitted on: 3/19/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

Submitted By	Organization	Testifier Position	Present at Hearing
David Wettstein	Individual	Support	No

Comments:

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From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, March 19, 2013 11:17 AM

To: HLTtestimony Cc: dmatier@hotmail.com

Subject: *Submitted testimony for SB188 on Mar 20, 2013 08:45AM*

SB188

Submitted on: 3/19/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

Submitted By	Organization	Testifier Position	Present at Hearing
Debra Matier	Individual	Support	No

Comments:

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Testimony AGAINST the tax on Premium Cigars.

Premium Cigars are a source of individual enjoyment. This tax affects not only commerce (merchants, manufacturers) but individual citizens who choose to consume such products. i.e. This tax is discriminatory to those who partake in the enjoyment of this consumable.

Shouldn't taxes be levied on consumables that a greater populace indulgences in to provide a greater return of taxes!

Understand that the ultimate loser in this tax is the individual smoker. The merchant, though may be able to "pass on" the tax, will have to pay on inventory; and would not be financially able to recover if sales are not continuous!

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, March 19, 2013 9:54 PM

To: HLTtestimony

Cc: dmiyasato5@hawaii.rr.com

Subject: *Submitted testimony for SB188 on Mar 20, 2013 08:45AM*

SB188

Submitted on: 3/19/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

Submitted By	Organization	Testifier Position	Present at Hearing
Duane Miyasato	Individual	Support	No

Comments:

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From: mailinglist@capitol.hawaii.gov
Sent: Wednesday, March 20, 2013 3:25 AM

To: HLTtestimony

Cc: soteric1952@yahoo.com

Subject: Submitted testimony for SB188 on Mar 20, 2013 08:45AM

SB188

Submitted on: 3/20/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

Submitted By	Organization	Testifier Position	Present at Hearing
Eric Malstrom	Individual	Support	No

Comments: In my previous testimony, I stated that I did not support the bill. That was a mistake. I do support the bill and wish to clarify my position at this time. Sincerely, Eric Malstrom

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From: mailinglist@capitol.hawaii.gov

Sent: Wednesday, March 20, 2013 4:47 AM

To: HLTtestimony

Cc: lucifer8342@hotmail.com

Subject: *Submitted testimony for SB188 on Mar 20, 2013 08:45AM*

SB188

Submitted on: 3/20/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

Submitted By	Organization	Testifier Position	Present at Hearing
Hoon Cheol Na	Individual	Support	No

Comments:

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From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, March 19, 2013 10:53 AM

To: HLTtestimony Cc: jraph61@yahoo.com

Subject: *Submitted testimony for SB188 on Mar 20, 2013 08:45AM*

SB188

Submitted on: 3/19/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

Submitted By	Organization	Testifier Position	Present at Hearing
James Tincher	Individual	Support	No

Comments:

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From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, March 19, 2013 10:51 AM

To: HLTtestimony

Cc: jeff_herlicka@yahoo.com

Subject: *Submitted testimony for SB188 on Mar 20, 2013 08:45AM*

SB188

Submitted on: 3/19/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

Submitted By	Organization	Testifier Position	Present at Hearing
Jeff Herlicka	Individual	Support	No

Comments:

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From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, March 19, 2013 9:14 AM

To: HLTtestimony Gc: jillf2184@yahoo.com

Subject: *Submitted testimony for SB188 on Mar 20, 2013 08:45AM*

SB188

Submitted on: 3/19/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

Submitted By	Organization	Testifier Position	Present at Hearing
Jill Friedman	Individual	Oppose	No

Comments:

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From: mailinglist@capitol.hawaii.gov

Sent: Wednesday, March 20, 2013 6:07 AM

To: HLTtestimony

Cc: jwbodenstedt@verizon.net

Subject: *Submitted testimony for SB188 on Mar 20, 2013 08:45AM*

SB188

Submitted on: 3/20/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

Submitted By	Organization	Testifier Position	Present at Hearing
Joseph W. Bodenstedt	Individual	Support	No

Comments:

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From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, March 19, 2013 9:06 AM

To: HLTtestimony

Cc: cigars808@earthlink.net

Subject: Submitted testimony for SB188 on Mar 20, 2013 08:45AM

SB188

Submitted on: 3/19/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

Submitted By	Organization	Testifier Position	Present at Hearing
Joseph Hilton	Individual	Support	No

Comments: For many years I have supported a flat tax of \$.50 per cigar. This is a product that is used and consumed by adult individuals. If the State of Hawaii allows the 50% taxation rule to continue it will continue to erode that tax benefits of the G.E. Tax through out-of-state purchases. Adult cigar consumers will continue to go out of state to make their cigar purchases. In addition to that, the "Black Market" will continue to flourish. By my estimate, of being in this business for over 15 years, over 85% of cigars consumed in this state have not been taxed. Catalogue, Internet and Indian Reservation sales have ripped into the state coffers. Adults have enjoyed the pleasure of the cigar for well into 300+ years. You are not going to legislate it away, but you can continue to lose valuable tax dollars by not taking advantage of the Tax Cap as many other states have done. Sincerely, Joseph Hilton

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From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, March 19, 2013 7:52 PM

To: HLTtestimony

Cc: mikenakas@hotmail.com

Subject: *Submitted testimony for SB188 on Mar 20, 2013 08:45AM*

SB188

Submitted on: 3/19/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

Submitted By	Organization	Testifier Position	Present at Hearing
Michael S. Nakasone	Individual	Support	No

Comments:

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From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, March 19, 2013 3:05 PM

To: HLTtestimony

Cc: wintersnicholas@rocketmail.com

Subject: *Submitted testimony for SB188 on Mar 20, 2013 08:45AM*

SB188

Submitted on: 3/19/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

Submitted By	Organization	Testifier Position	Present at Hearing
Nicholas Winters	Individual	Oppose	No

Comments:

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From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, March 19, 2013 9:12 PM

To: HLTtestimony

Cc: robert.gardali@gmail.com

Subject: Submitted testimony for SB188 on Mar 20, 2013 08:45AM

SB188

Submitted on: 3/19/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

Submitted By	Organization	Testifier Position	Present at Hearing
Robert Gardali	Individual	Support	No

Comments: Charging a 50 percent tax on each individual large and premium cigar is ludicrous. That is plain and simple taking advantage of the consumer and putting Hawaii retailers at a substantial disadvantage to online and out of state cigar retailers. A flat tax of fifty cents is more than adequate and also appropriate. Further it allows local Hawaii businesses to remain competitive.

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From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, March 19, 2013 5:46 PM

To: HLTtestimony

Cc: stuarteunson@hotmail.com

Subject: *Submitted testimony for SB188 on Mar 20, 2013 08:45AM*

SB188

Submitted on: 3/19/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

Submitted By	Organization	Testifier Position	Present at Hearing
Stuart Eunson	Individual	Support	No

Comments:

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From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, March 19, 2013 9:55 AM

To: HLTtestimony

Cc: tommccraley@gmail.com

Subject: *Submitted testimony for SB188 on Mar 20, 2013 08:45AM*

SB188

Submitted on: 3/19/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

Submitted By	Organization	Testifier Position	Present at Hearing
Thomas McCraley	Individual	Support	No

Comments:

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From: mailinglist@capitol.hawaii.gov
Sent: Wednesday, March 20, 2013 7:49 AM

To: HLTtestimony
Cc: wetille@pacbell.net

Subject: *Submitted testimony for SB188 on Mar 20, 2013 08:45AM*

SB188

Submitted on: 3/20/2013

Testimony for HLT/EDB on Mar 20, 2013 08:45AM in Conference Room 329

Submitted By	Organization	Testifier Position	Present at Hearing
Wayne Tilley	Individual	Support	No

Comments:

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Havaii Smokers Alliance, Michael Zehner Supports SBIBB