

TAXBILLSERVICE

126 Queen Street, Suite 304

TAX FOUNDATION OF HAWAII

Honolulu, Hawaii 96813 Tel. 536-4587

SUBJECT: TOBACCO, Tax on other tobacco

BILL NUMBER: SB 492, SD-1

INTRODUCED BY: Senate Committee on Health

BRIEF SUMMARY: Amends HRS section 245-3 to provide that the tax on tobacco products other than large cigars shall be 102% of the wholesale price of each article or item of tobacco product effective January 1, 2014.

Amends HRS section 245-15 to provide that on January 1, 2014, and thereafter, all tax revenue derived from the tax on tobacco products, other than large cigars, shall be deposited to the credit of the Hawaii cancer research special fund.

EFFECTIVE DATE: July 1, 2013

STAFF COMMENTS: Currently tobacco products, other than large cigars, are taxed at 70% of the wholesale price of the product. Beginning on January 1, 2014 tobacco products, other than large cigars, shall be taxed at 102% of the wholesale value. The proposed measure also provides that the revenues derived from the proposed tax on tobacco shall be deposited into the Hawaii cancer research special fund.

Care should be exercised in attempting to generate additional revenues from specific excise taxes like the tobacco tax as it should be noted that Hawaii's tax rates on these products are among the highest in the nation. Not only would another rate increase reaffirm the perception that Hawaii is a tax hell, but it would probably have an effect on the patterns of consumption of taxed product. Such a hike will, no doubt, have an effect on behavioral responses and affect actual consumption of these products and it will probable drive consumers to find other sources for these products that would not incur the tax. Mail order and Internet sales are sources of product that could escape taxation as well as black market purchases made from the military reservations in Hawaii. So instead of seeing growing collections from higher tax rates, lawmakers may just find that collections will drop due to its effect to discourage consumption and send consumers to other markets. As noted above, the higher one pushes the cost of these products, the greater the possibility of actually seeing a decline in consumption as consumers moderate or eliminate consumption. In fact, as was evidenced in the states of New Jersey and Maryland, lawmakers there counted on an increase in the cigarette tax to help balance their budgets only to learn that collections actually went down below their prior levels. Thus, care should be exercised in targeting these products for specific programs or services.

For this very reason, earmarking the tax for a specific project or program could actually put the future operations of the center in jeopardy should smoking cessation efforts be successful over time. For example, should cigarette consumption decline, the amount earmarked for the cancer center will also decline. What will the cancer research center then do if the resources are not sufficient to maintain

operations? If it is the intent of the legislature to provide adequate revenue to the Hawaii cancer research fund, a direct appropriation would be preferable.

It should be noted that the hikes in the cigarette tax have begun to have an effect on collections not only locally but also nationally. For the first time in the continual drive to raise the tax on cigarettes, collections have fallen below their previous levels. It appears the bell curve has begun its descent because of a decline in consumption or a migration to purchases on the black or grey market - it appears that, as observed, the rise in tax burden has jeopardized this source of revenue. If nothing else, lawmakers need to make up their minds whether or not they see this tax a source of revenue or a means by which deter consumption.

It should be noted that while this measure seems to be aimed at cigarette users who attempt to evade the tax on cigarettes by purchasing loose tobacco and "rolling their own" cigarettes, imposing a tax that is greater than the tax base would appear to be confiscatory and would be likely subject to litigation. If the intent is to stop people from smoking, then a total ban on consumption certainly would achieve that goal. But like prohibition, such a ban would only lead to criminal and covert ways to avoid the ban, creating an even greater problem for enforcement. On the other had, it appears that the beneficiaries enjoy the largesse of the tax even though it is counterproductive to their stated goal. After all, a total ban on consumption of these products would mean a loss of funding for these programs. So which will it be - enjoyment of the financial windfall or stopping the use of tobacco altogether?

Digested 2/27/13

Opposition to SB 492

Proposed Hawaii Other Tobacco Products (OTP) Tax Increase

Tobacco Harm Reduction (THR)

Testimony submitted by RAI Services Company, which is an affiliate of R.J. Reynolds Tobacco Company, a tobacco product manufacturer.

Background to SB 492

SB 492 would increase the tax on Other Tobacco Products to \$3.20 per net ounce (other than cigars), which would make the tobacco tax higher than a pack of cigarettes which is currently taxed at \$3.00 per pack. In the bill it states, that “tobacco products other than cigarettes are currently taxed at a lower rate than cigarettes, even though their use carries similar health risks.” **This tax increase and that statement in the proposed legislation sends a message that smokeless tobacco products are just as harmful to public health and costly to the state as cigarette smoking, which numerous scientific studies says are not true.**

Other Tobacco Products in Hawaii

The Other Tobacco Products category in Hawaii is primarily made up of smokeless tobacco products, such as moist snuff which are pictured below.



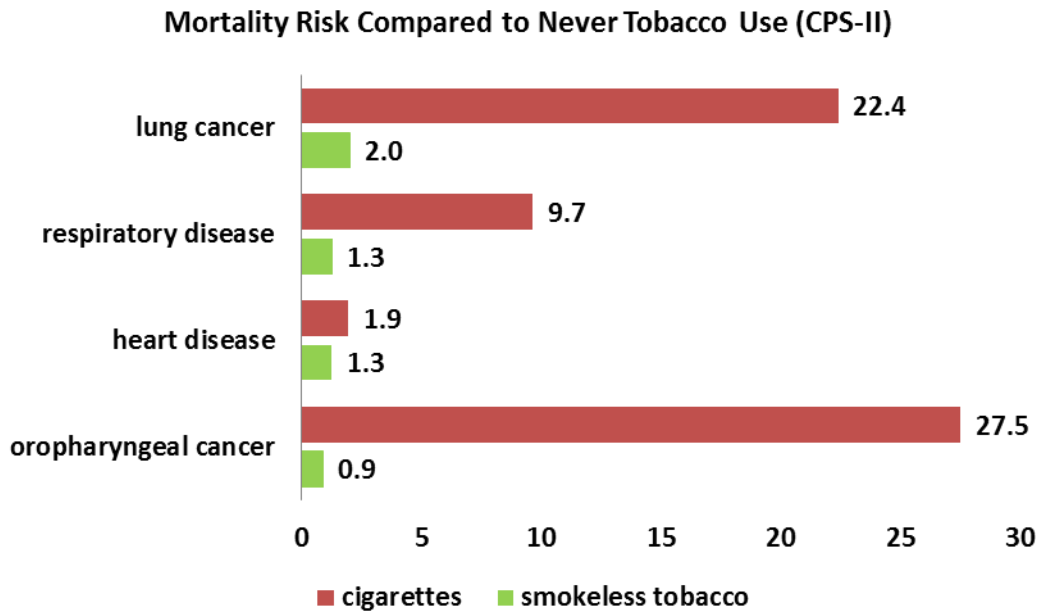
Tobacco Harm Reduction

While it is true that there is no such thing as a “safe” tobacco product, a significant and growing body of science shows that the health risks associated with smokeless tobacco products are significantly lower than the risks associated with cigarettes. Cigarette smoking results in exposure to nicotine along with tobacco- and combustion-related toxicants, and is associated with an increased risk for developing chronic diseases. Largely due to the inhalation of combustion by-products, cigarette smoking

significantly increases the risk of developing respiratory tract cancers (oropharyngeal, laryngeal and lung), cardiovascular disease (CVD), and chronic obstructive pulmonary disease (COPD).

In contrast, smokeless (non-combustible) tobacco products are largely devoid of combustion-related toxicants; hence, their use results in exposure primarily to nicotine, along with other tobacco toxicants found naturally in tobacco leaf or as a result of processing. The use of smokeless tobacco products is not associated with most smoking-related cancers or to pulmonary disease.

The graph shows the major diseases caused by cigarette smoking and the risk posed by smokeless tobacco products:



Risks relative to reference population of non-tobacco users (RR = 1.00); asterisk represents statistical difference from non-tobacco users; † not replicated in other studies.

A majority of the science around smokeless tobacco products shows that these products are at least 90 percent less risky than cigarette smoking. Therefore, good public tax and health policy should give consumers all of the facts about the array of tobacco products. Equalizing the OTP tax rate to the cigarette tax rate is not good public policy.

Scientific Studies on Tobacco Harm Reduction

Here is what some in the public health community have said about THR and relative risk for various tobacco products:

“Consumption of smokeless tobacco products is 10 to 1,000 times less hazardous than smoking.”

Royal College of Physicians (2002)

“ACSH bases its position on a comprehensive review of the existing scientific and medical literature, which shows that smokeless tobacco is at least 98 percent safer than smoking cigarettes and can serve as an effective cessation aid.”

American Council on Science and Health (2012)

"Smokers have a right to be informed of significant harm reduction options."

Lynn T. Kozlowski, dean of the School of Public Health and Health Professions at
University at Buffalo (Wall Street Journal, Sept. 2006)

“Harm reduction is a fundamental component of many aspects of medicine and, indeed, everyday life, yet for some reason effective harm reduction principles have not been applied to tobacco smoking. This report makes the case for radical reform of the way that nicotine products are regulated and used in society. The ideas we present are controversial, and challenge many current and entrenched views in medicine and public health. They also have the potential to save millions of lives. They deserve serious consideration.”

Royal College of Physicians (2007)

“More than 90% smoking-related deaths are due to lung cancer, other pulmonary diseases, and cardiovascular diseases among smokers; and deaths in non-smokers from environmental tobacco smoke. Switching to smokeless tobacco would eliminate these risks. There is no disease for which the risk from smokeless tobacco is greater than the risk for smoking.

American Association of Public Health Physicians (2008)

“Yet many tobacco control advocates generally dismiss the idea of harm reduction in favor of an abstinence-only (or “quit-or-die”) orientation. The result is that these tobacco control advocates often sound more like moralists seeking to save souls rather than health campaigners seeking to save lives. This is consistent with what has been experienced in numerous other public health campaigns throughout history and a critical question for future policy directions is just how quickly tobacco control efforts can evolve to become more pragmatic rather than dogmatic.”

David Sweanor, law professor at the University of Ottawa (2008)

“The worst that you can say about smokeless tobacco is that it's the lesser of two evils. I don't think we have any problem in telling a person that drinks a six-pack a day that if they could cut it back to two beers a day or two drinks a day that their health risks are greatly reduced. Finding a way to let people have their nicotine that carries less risk, it's the realistic solution.”

Dr. Randall Thomas, oncologist with Owensboro (KY) Medical Health System (USA Today Oct. 2011)

“Nevertheless, there is little doubt that, if all smokers in the U.S. suddenly switched from smoked cigarettes to smokeless tobacco- *and stayed switched* - we would see far fewer cancers and less heart disease 20 years from now (although we would also see an increased number of oral cancers).”

Thomas J. Glynn, director of cancer science and trends for the American Cancer Society (2011)

Tobacco Harm Reduction in Other States

States are starting to take action. For example, Indiana and Kentucky, have accepted and written into law the Tobacco Harm Reduction concept. In 2005, Kentucky Gov. Ernie Fletcher, who is also a physician, advocated the state legislature to structure tobacco taxation based on relative risk as a part of his tax modernization plan. Governor Fletcher said at the time, “[T]axing tobacco products according to relative risks is a rational tax policy and may well serve the public health goal of reducing smoking-related mortality and morbidity and lowering health care costs associated with tobacco-related disease.”

Nebraska’s non-partisan, unicameral legislature passed a resolution supporting Tobacco Harm Reduction in 2012. The resolution states “the Legislature recognizes the importance of Tobacco Harm Reduction strategies as an additional policy choice to assist cigarette smokers in quitting.”

In conclusion, based on the concept of tobacco harm reduction it does not make sense to increase the tax on tobacco products and therefore, I ask the Committee to defeat SB 492.

From: [Abby Brown-Watson](#)
To: [WAM Testimony](#)
Subject: Strong Support for SB 492, SD 1
Date: Wednesday, February 27, 2013 5:18:26 PM

To: Senator David Ige, Chair
Senator Michelle Kidani, Vice Chair
Members, Senate Committee on Ways and Means

Re: Strong Support for SB 492, SD 1 Relating to Tobacco Products

Hrg: March 1, 2013 at 9:10 am, Room 211

Thank you for the opportunity to testimony in support of SB 492. This bill raises the taxes on other tobacco products to achieve parity between cigarette taxes and other tobacco products (OTP). Raising the tax on OTPs will result in less people using smokeless tobacco and would eliminate roll your own stores offering cigarettes at half the price of retail stores.

Youth are more sensitive to prices than adults.

As cigarette tax increases, smokers will look at quitting or they will find cheaper means to continue using tobacco. We must be sure taxes on all tobacco products are equitable so that those who are addicted to nicotine will quit. More smokers quitting means less costs to our state in tobacco-related medical expenses. I also ask that you earmark a portion of the tax for tobacco cessation and prevention programs. As we encourage tobacco users to quit, we must provide tobacco treatment for them.

Thank you for the opportunity to provide testimony in support of this measure.

Abby Brown-Watson
769 N. Kainalu Drive
Kailua, HI 96734

From: [Alvin Wong](#)
To: [WAM Testimony](#)
Subject: Strong Support for SB 492, SD 1
Date: Thursday, February 28, 2013 7:51:28 AM

To: Senator David Ige, Chair
Senator Michelle Kidani, Vice Chair
Members, Senate Committee on Ways and Means

Re: Strong Support for SB 492, SD 1 Relating to Tobacco Products

Hrg: March 1, 2013 at 9:10 am, Room 211

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Thank you for the opportunity to provide testimony in support of this measure.

Alvin Wong
1163 Hooli Circle
1163 Hooli Circle
Pearl City, HI 96782

From: antoINETTEeverett@hawaii.rr.com
To: [WAM Testimony](#)
Subject: Strong Support for SB 492, SD 1
Date: Wednesday, February 27, 2013 6:39:31 PM

To: Senator David Ige, Chair
Senator Michelle Kidani, Vice Chair
Members, Senate Committee on Ways and Means

Re: Strong Support for SB 492, SD 1 Relating to Tobacco Products

Hrg: March 1, 2013 at 9:10 am, Room 211

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Thank you for the opportunity to provide testimony in support of this measure.

HI 96768

From: [Barbara Nosaka](#)
To: [WAM Testimony](#)
Subject: Strong Support for SB 492, SD 1
Date: Wednesday, February 27, 2013 2:42:00 PM

To: Senator David Ige, Chair
Senator Michelle Kidani, Vice Chair
Members, Senate Committee on Ways and Means

Re: Strong Support for SB 492, SD 1 Relating to Tobacco Products

Hrg: March 1, 2013 at 9:10 am, Room 211

Thank you for the opportunity to testimony in support of SB 492. This bill raises the taxes on other tobacco products to achieve parity between cigarette taxes and other tobacco products (OTP). Raising the tax on OTPs will result in less people using smokeless tobacco and would eliminate roll your own stores offering cigarettes at half the price of retail stores.

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Thank you for the opportunity to provide testimony in support of this measure.

Barbara Nosaka
2216 Hoonanea Street
Honolulu, HI 96822

From: [Beau Lani Barker](#)
To: [WAM Testimony](#)
Subject: Strong Support for SB 492, SD 1
Date: Wednesday, February 27, 2013 2:36:35 PM

To: Senator David Ige, Chair
Senator Michelle Kidani, Vice Chair
Members, Senate Committee on Ways and Means

Re: Strong Support for SB 492, SD 1 Relating to Tobacco Products

Hrg: March 1, 2013 at 9:10 am, Room 211

Thank you for the opportunity to testify in support of SB 492. This bill raises the taxes on other tobacco products to achieve parity between cigarette taxes and other tobacco products (OTP). Raising the tax on OTPs will result in less people using smokeless tobacco and would eliminate roll your own stores offering cigarettes at half the price of retail stores.

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Thank you for the opportunity to provide testimony in support of this measure.

Beau Lani Barker
613 Iliaina St
Kailua, HI 96734

From: [Camille Chong](#)
To: [WAM Testimony](#)
Subject: Strong Support for SB 492, SD 1
Date: Wednesday, February 27, 2013 3:40:29 PM

To: Senator David Ige, Chair
Senator Michelle Kidani, Vice Chair
Members, Senate Committee on Ways and Means

Re: Strong Support for SB 492, SD 1 Relating to Tobacco Products

Hrg: March 1, 2013 at 9:10 am, Room 211

Thank you for the opportunity to testimony in support of SB 492. This bill raises the taxes on other tobacco products to achieve parity between cigarette taxes and other tobacco products (OTP). Raising the tax on OTPs will result in less people using smokeless tobacco and would eliminate roll your own stores offering cigarettes at half the price of retail stores.

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Thank you for the opportunity to provide testimony in support of this measure.

Camille Chong
1617 Young St., A101
Honolulu, HI 96826

From: [Crissy Kawamoto](#)
To: [WAM Testimony](#)
Subject: Strong Support for SB 492, SD 1
Date: Wednesday, February 27, 2013 2:35:03 PM

To: Senator David Ige, Chair
Senator Michelle Kidani, Vice Chair
Members, Senate Committee on Ways and Means

Re: Strong Support for SB 492, SD 1 Relating to Tobacco Products

Hrg: March 1, 2013 at 9:10 am, Room 211

Thank you for the opportunity to testimony in support of SB 492. This bill raises the taxes on other tobacco products to achieve parity between cigarette taxes and other tobacco products (OTP). Raising the tax on OTPs will result in less people using smokeless tobacco and would eliminate roll your own stores offering cigarettes at half the price of retail stores.

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Thank you for the opportunity to provide testimony in support of this measure.

Crissy Kawamoto
2022 10th Ave
Honolulu, HI 96816

From: [Dawn Hunt](#)
To: [WAM Testimony](#)
Subject: Strong Support for SB 492, SD 1
Date: Wednesday, February 27, 2013 2:46:21 PM

To: Senator David Ige, Chair
Senator Michelle Kidani, Vice Chair
Members, Senate Committee on Ways and Means

Re: Strong Support for SB 492, SD 1 Relating to Tobacco Products

Hrg: March 1, 2013 at 9:10 am, Room 211

Aloha, my name is Dawn L. Hunt, and I thank you for the opportunity to testify in support of SB 492. This bill raises the taxes on other tobacco products to achieve parity between cigarette taxes and other tobacco products (OTP). Raising the tax on OTPs will result in less people using smokeless tobacco and would eliminate roll your own stores offering cigarettes at half the price of retail stores.

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As cigarette tax increases, smokers will look at quitting or they will find cheaper means to continue using tobacco. We must be sure taxes on all tobacco products are equitable so that those who are addicted to nicotine will quit. More smokers quitting means less costs to our state in tobacco-related medical expenses. I also ask that you earmark a portion of the tax for tobacco cessation and prevention programs. As we encourage tobacco users to quit, we must provide tobacco treatment for them.

Thank you for the opportunity to provide testimony in support of this measure.

Sincerely,
Dawn L. Hunt

Dawn Hunt
47 188 A Hui Akepa Pl
Kaneohe, HI 96744

From: [Debbie Odo](#)
To: [WAM Testimony](#)
Subject: Strong Support for SB 492, SD 1
Date: Wednesday, February 27, 2013 6:42:01 PM

To: Senator David Ige, Chair
Senator Michelle Kidani, Vice Chair
Members, Senate Committee on Ways and Means

Re: Strong Support for SB 492, SD 1 Relating to Tobacco Products

Hrg: March 1, 2013 at 9:10 am, Room 211

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Thank you for the opportunity to provide testimony in support of this measure.

Debbie Odo
650 Iwilei Road
Suite 208
Honolulu, HI 96789

From: [Dioreme Navasca](#)
To: [WAM Testimony](#)
Subject: Strong Support for SB 492, SD 1
Date: Wednesday, February 27, 2013 6:35:06 PM

To: Senator David Ige, Chair
Senator Michelle Kidani, Vice Chair
Members, Senate Committee on Ways and Means

Re: Strong Support for SB 492, SD 1 Relating to Tobacco Products

Hrg: March 1, 2013 at 9:10 am, Room 211

Thank you for the opportunity to testimony in support of SB 492. This bill raises the taxes on other tobacco products to achieve parity between cigarette taxes and other tobacco products (OTP). Raising the tax on OTPs will result in less people using smokeless tobacco and would eliminate roll your own stores offering cigarettes at half the price of retail stores.

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Thank you for the opportunity to provide testimony in support of this measure.

Dioreme Navasca
1214 Palama St.
Honolulu, HI 96817

From: [Erin Moncada](#)
To: [WAM Testimony](#)
Subject: Strong Support for SB 492, SD 1
Date: Wednesday, February 27, 2013 2:51:36 PM

To: Senator David Ige, Chair
Senator Michelle Kidani, Vice Chair
Members, Senate Committee on Ways and Means

Re: Strong Support for SB 492, SD 1 Relating to Tobacco Products

Hrg: March 1, 2013 at 9:10 am, Room 211

Thank you for the opportunity to testimony in support of SB 492. This bill raises the taxes on other tobacco products to achieve parity between cigarette taxes and other tobacco products (OTP). Raising the tax on OTPs will result in less people using smokeless tobacco and would eliminate roll your own stores offering cigarettes at half the price of retail stores.

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Thank you for the opportunity to provide testimony in support of this measure.

Erin Moncada
121 Opio Road
Hilo, HI 96720

From: [Edmar Castillo](#)
To: [WAM Testimony](#)
Subject: Strong Support for SB 492, SD 1
Date: Wednesday, February 27, 2013 4:56:58 PM

To: Senator David Ige, Chair
Senator Michelle Kidani, Vice Chair
Members, Senate Committee on Ways and Means

Re: Strong Support for SB 492, SD 1 Relating to Tobacco Products

Hrg: March 1, 2013 at 9:10 am, Room 211

Thank you for the opportunity to testimony in support of SB 492. This bill raises the taxes on other tobacco products (OTP) to achieve parity between cigarette taxes and OTPs. I also ask that you earmark a portion of the tax for tobacco cessation and prevention programs.

Youth are more sensitive to prices than adults. As cigarette tax increases, smokers will look at quitting or they will find cheaper means to continue using tobacco. More smokers quitting means less costs in Hawaii responsible for tobacco-related medical expenses.

Thank you for the opportunity to provide testimony in support of this measure.

Edmar Castillo
2600 Campus Rd.
QLSSC #413, attn: Maile Goo
Honolulu, HI 96817

From: [Forrest Batz](#)
To: [WAM Testimony](#)
Subject: Strong Support for SB 492, SD 1
Date: Wednesday, February 27, 2013 3:00:27 PM

To: Senator David Ige, Chair
Senator Michelle Kidani, Vice Chair
Members, Senate Committee on Ways and Means

Re: Strong Support for SB 492, SD 1 Relating to Tobacco Products

Hrg: March 1, 2013 at 9:10 am, Room 211

Thank you for the opportunity to testimony in support of SB 492. This bill raises the taxes on other tobacco products to achieve parity between cigarette taxes and other tobacco products (OTP). Raising the tax on OTPs will result in less people using smokeless tobacco and would eliminate roll your own stores offering cigarettes at half the price of retail stores.

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Thank you for the opportunity to provide testimony in support of this measure.

Forrest Batz
34 Rainbow Drive
HIlo, HI 96720

From: [Hau'oli Tomoso](#)
To: [WAM Testimony](#)
Subject: Strong Support for SB 492, SD 1
Date: Thursday, February 28, 2013 8:49:02 AM

To: Senator David Ige, Chair
Senator Michelle Kidani, Vice Chair
Members, Senate Committee on Ways and Means

Re: Strong Support for SB 492, SD 1 Relating to Tobacco Products

Hrg: March 1, 2013 at 9:10 am, Room 211

Aloha kakou,

Mahalo for the opportunity to testify in support of SB 492. This bill raises the taxes on other tobacco products to achieve parity between cigarette taxes and other tobacco products (OTP). Raising the tax on OTPs will result in less people using smokeless tobacco and would eliminate roll your own stores offering cigarettes at half the price of retail stores.

I believe you can agree with me that youth are more sensitive to prices than adults. "Price" often becomes the difference between buying and not buying. And "not buying" means they will not use the product.

As cigarette tax increases, smokers will look at quitting or they will find cheaper means to continue using tobacco. We must be sure taxes on all tobacco products are equitable so that those who are addicted to nicotine will quit. More smokers quitting means less costs to our state in tobacco-related medical expenses. I also ask that you earmark a portion of the tax for tobacco cessation and prevention programs. As we encourage tobacco users to quit, we must provide tobacco treatment for them.

Mahalo for the opportunity to provide testimony in support of this measure.

Aloha no,
John A. Hau'oli Tomoso, MSW, ACSW, LSW
51 Ku'ula Street
Kahului, Maui, HI 96732-2906

Hau'oli Tomoso
51 Ku'ula Street
Kahului, HI 96732

From: [Howard Saiki](#)
To: [WAM Testimony](#)
Subject: Strong Support for SB 492, SD 1
Date: Wednesday, February 27, 2013 5:05:12 PM

To: Senator David Ige, Chair
Senator Michelle Kidani, Vice Chair
Members, Senate Committee on Ways and Means

Re: Strong Support for SB 492, SD 1 Relating to Tobacco Products

Hrg: March 1, 2013 at 9:10 am, Room 211

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Thank you for the opportunity to provide testimony in support of this measure.

Howard Saiki
55 S. Kukui Street
Apt. D1202
Honolulu, HI 96744

From: [Jacqueline Tellei](#)
To: [WAM Testimony](#)
Subject: Strong Support for SB 492, SD 1
Date: Wednesday, February 27, 2013 3:26:14 PM

To: Senator David Ige, Chair
Senator Michelle Kidani, Vice Chair
Members, Senate Committee on Ways and Means

Re: Strong Support for SB 492, SD 1 Relating to Tobacco Products

Hrg: March 1, 2013 at 9:10 am, Room 211

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Thank you for the opportunity to provide testimony in support of this measure.

Jacqueline Tellei
3662 Alani Drive
Honolulu, HI 96822

From: [Janelle Kubo](#)
To: [WAM Testimony](#)
Subject: Strong Support for SB 492, SD 1
Date: Wednesday, February 27, 2013 2:54:03 PM

To: Senator David Ige, Chair
Senator Michelle Kidani, Vice Chair
Members, Senate Committee on Ways and Means

Re: Strong Support for SB 492, SD 1 Relating to Tobacco Products

Hrg: March 1, 2013 at 9:10 am, Room 211

Thank you for the opportunity to testify in support of SB 492. This bill raises the taxes on other tobacco products to achieve parity between cigarette taxes and other tobacco products (OTP). Raising the tax on OTPs will result in less people using smokeless tobacco and would eliminate roll your own stores offering cigarettes at half the price of retail stores.

Youth are more sensitive to prices than adults.

As cigarette tax increases, smokers will look at quitting or they will find cheaper means to continue using tobacco. We must be sure taxes on all tobacco products are equitable so that those who are addicted to nicotine will quit. More smokers quitting means less costs to our state in tobacco-related medical expenses. I also ask that you earmark a portion of the tax for tobacco cessation and prevention programs. As we encourage tobacco users to quit, we must provide tobacco treatment for them.

Thank you for the opportunity to provide testimony in support of this measure.

Janelle Kubo
2860 Waialae Ave.
Apt. 114
Honolulu, HI 96826

From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: mendezj@hawaii.edu
Subject: *Submitted testimony for SB492 on Mar 1, 2013 09:10AM*
Date: Wednesday, February 27, 2013 10:31:40 AM

SB492

Submitted on: 2/27/2013

Testimony for WAM on Mar 1, 2013 09:10AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Javier Mendez-Alvarez	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.

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From: [Joan Loke](#)
To: [WAM Testimony](#)
Subject: Strong Support for SB 492, SD 1
Date: Wednesday, February 27, 2013 11:49:00 PM

To: Senator David Ige, Chair
Senator Michelle Kidani, Vice Chair
Members, Senate Committee on Ways and Means

Re: Strong Support for SB 492, SD 1 Relating to Tobacco Products

Hrg: March 1, 2013 at 9:10 am, Room 211

Thank you for the opportunity to testimony in support of SB 492. This bill raises the taxes on other tobacco products to achieve parity between cigarette taxes and other tobacco products (OTP). Raising the tax on OTPs will result in less people using smokeless tobacco and would eliminate roll your own stores offering cigarettes at half the price of retail stores.

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Thank you for the opportunity to provide testimony in support of this measure.

Joan Loke
2586A Kekuanoni St.
Honolulu, HI 96813

From: [Kasey Larson](#)
To: [WAM Testimony](#)
Subject: Strong Support for SB 492, SD 1
Date: Wednesday, February 27, 2013 5:53:22 PM

To: Senator David Ige, Chair
Senator Michelle Kidani, Vice Chair
Members, Senate Committee on Ways and Means

Re: Strong Support for SB 492, SD 1 Relating to Tobacco Products

Hrg: March 1, 2013 at 9:10 am, Room 211

Thank you for the opportunity to testify in support of SB 492. This bill raises the taxes on other tobacco products to achieve parity between cigarette taxes and other tobacco products (OTP). Raising the tax on OTPs will result in less people using smokeless tobacco and would eliminate roll your own stores offering cigarettes at half the price of retail stores.

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Thank you for the opportunity to provide testimony in support of this measure.

Kasey Larson
2591 Dole St.
Honolulu, HI 96822

From: [Koa Robinson](#)
To: [WAM Testimony](#)
Subject: Strong Support for SB 492, SD 1
Date: Wednesday, February 27, 2013 2:43:01 PM

To: Senator David Ige, Chair
Senator Michelle Kidani, Vice Chair
Members, Senate Committee on Ways and Means

Re: Strong Support for SB 492, SD 1 Relating to Tobacco Products

Hrg: March 1, 2013 at 9:10 am, Room 211

Thank you for the opportunity to testimony in support of SB 492. This bill raises the taxes on other tobacco products to achieve parity between cigarette taxes and other tobacco products (OTP). Raising the tax on OTPs will result in less people using smokeless tobacco and would eliminate roll your own stores offering cigarettes at half the price of retail stores.

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Thank you for the opportunity to provide testimony in support of this measure.

Koa Robinson
3059Seaview Rise
Honolulu, HI 96822

From: [Lorraine Leslie](#)
To: [WAM Testimony](#)
Subject: Strong Support for SB 492, SD 1
Date: Wednesday, February 27, 2013 3:12:20 PM

To: Senator David Ige, Chair
Senator Michelle Kidani, Vice Chair
Members, Senate Committee on Ways and Means

Re: Strong Support for SB 492, SD 1 Relating to Tobacco Products

Hrg: March 1, 2013 at 9:10 am, Room 211

Thank you for the opportunity to testify in support of SB 492. This bill raises the taxes on other tobacco products to achieve parity between cigarette taxes and other tobacco products (OTP). Raising the tax on OTPs will result in less people using smokeless tobacco and would eliminate roll your own stores offering cigarettes at half the price of retail stores.

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Thank you for the opportunity to provide testimony in support of this measure.

Lorraine Leslie
Hawaii Director
American Lung Association in Hawaii

Lorraine Leslie
650 Iwilei Rd Suite 208
Honolulu, HI 96817

From: [Maile Goo](#)
To: [WAM Testimony](#)
Subject: Strong Support for SB 492, SD 1
Date: Thursday, February 28, 2013 4:29:45 AM

To: Senator David Ige, Chair
Senator Michelle Kidani, Vice Chair
Members, Senate Committee on Ways and Means

Re: Strong Support for SB 492, SD 1 Relating to Tobacco Products

Hrg: March 1, 2013 at 9:10 am, Room 211

Thank you for the opportunity to testimony in support of SB 492. This bill raises the taxes on other tobacco products to achieve parity between cigarette taxes and other tobacco products (OTP). Raising the tax on OTPs will result in less people using smokeless tobacco and would eliminate roll your own stores offering cigarettes at half the price of retail stores.

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Thank you for the opportunity to provide testimony in support of this measure.

Maile Goo
2600 Campus Road #413
Queen Liliuokalani Ctr for Student Services #413
Honolulu, HI 96822

From: [Marilyn Gagen](#)
To: [WAM Testimony](#)
Subject: Strong Support for SB 492, SD 1
Date: Thursday, February 28, 2013 7:25:53 AM

To: Senator David Ige, Chair
Senator Michelle Kidani, Vice Chair
Members, Senate Committee on Ways and Means

Re: Strong Support for SB 492, SD 1 Relating to Tobacco Products

Hrg: March 1, 2013 at 9:10 am, Room 211

Thank you for the opportunity to testimony in support of SB 492. This bill raises the taxes on other tobacco products to achieve parity between cigarette taxes and other tobacco products (OTP). Raising the tax on OTPs will result in less people using smokeless tobacco and would eliminate roll your own stores offering cigarettes at half the price of retail stores.

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Thank you for the opportunity to provide testimony in support of this measure.

Marilyn Gagen
41-926 Laumilo Street
N/A
Waimanalo, HI 96743

From: [Michelle Gray](#)
To: [WAM Testimony](#)
Subject: Strong Support for SB 492, SD 1
Date: Wednesday, February 27, 2013 3:55:29 PM

To: Senator David Ige, Chair
Senator Michelle Kidani, Vice Chair
Members, Senate Committee on Ways and Means

Re: Strong Support for SB 492, SD 1 Relating to Tobacco Products

Hrg: March 1, 2013 at 9:10 am, Room 211

Thank you for the opportunity to testimony in support of SB 492. This bill raises the taxes on other tobacco products to achieve parity between cigarette taxes and other tobacco products (OTP). Raising the tax on OTPs will result in less people using smokeless tobacco and would eliminate roll your own stores offering cigarettes at half the price of retail stores.

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Thank you for the opportunity to provide testimony in support of this measure.

Michelle Gray
430 Lanipuaa Street
Honolulu, HI 96825

From: [Noel Mackisoc](#)
To: [WAM Testimony](#)
Subject: Strong Support for SB 492, SD 1
Date: Wednesday, February 27, 2013 2:54:45 PM

To: Senator David Ige, Chair
Senator Michelle Kidani, Vice Chair
Members, Senate Committee on Ways and Means

Re: Strong Support for SB 492, SD 1 Relating to Tobacco Products

Hrg: March 1, 2013 at 9:10 am, Room 211

Thank you for the opportunity to testimony in support of SB 492. This bill raises the taxes on other tobacco products to achieve parity between cigarette taxes and other tobacco products (OTP). Raising the tax on OTPs will result in less people using smokeless tobacco and would eliminate roll your own stores offering cigarettes at half the price of retail stores.

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Thank you for the opportunity to provide testimony in support of this measure.

Noel Mackisoc
537 Auwai Street
Kailua, HI 96734

From: [Oliver Schultz](#)
To: [WAM Testimony](#)
Subject: Strong Support for SB 492, SD 1
Date: Wednesday, February 27, 2013 9:53:52 PM

To: Senator David Ige, Chair
Senator Michelle Kidani, Vice Chair
Members, Senate Committee on Ways and Means

Re: Strong Support for SB 492, SD 1 Relating to Tobacco Products

Hrg: March 1, 2013 at 9:10 am, Room 211

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Thank you for the opportunity to provide testimony in support of this measure.

Oliver Schultz
1740 S. Beretania St.
Apartment 10
Honolulu, HI 96826

From: [Olivia Tavares](#)
To: [WAM Testimony](#)
Subject: Strong Support for SB 492, SD 1
Date: Wednesday, February 27, 2013 3:41:17 PM

To: Senator David Ige, Chair
Senator Michelle Kidani, Vice Chair
Members, Senate Committee on Ways and Means

Re: Strong Support for SB 492, SD 1 Relating to Tobacco Products

Hrg: March 1, 2013 at 9:10 am, Room 211

Thank you for the opportunity to testify in support of SB 492. This bill raises the taxes on other tobacco products to achieve parity between cigarette taxes and other tobacco products (OTP). Raising the tax on OTPs will result in less people using smokeless tobacco and would eliminate roll your own stores offering cigarettes at half the price of retail stores.

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Thank you for the opportunity to provide testimony in support of this measure.

Olivia Tavares
295 Ho'omakoa pl
Hilo, HI 96720

From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: pamelapcm@gmail.com
Subject: *Submitted testimony for SB492 on Mar 1, 2013 09:10AM*
Date: Wednesday, February 27, 2013 2:34:54 PM

SB492

Submitted on: 2/27/2013

Testimony for WAM on Mar 1, 2013 09:10AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Pamela Williams	Individual	Oppose	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.

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From: [Paul Perretta](#)
To: [WAM Testimony](#)
Subject: Strong Support for SB 492, SD 1
Date: Wednesday, February 27, 2013 3:28:30 PM

To: Senator David Ige, Chair
Senator Michelle Kidani, Vice Chair
Members, Senate Committee on Ways and Means

Re: Strong Support for SB 492, SD 1 Relating to Tobacco Products

Hrg: March 1, 2013 at 9:10 am, Room 211

Thank you for the opportunity to testimony in support of SB 492. This bill raises the taxes on other tobacco products to achieve parity between cigarette taxes and other tobacco products (OTP). Raising the tax on OTPs will result in less people using smokeless tobacco and would eliminate roll your own stores offering cigarettes at half the price of retail stores.

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Thank you for the opportunity to provide testimony in support of this measure.

Paul Perretta
1511 Punahou St Apt 208
Honolulu, HI 96822

From: [Raul Hayasaka](#)
To: [WAM Testimony](#)
Subject: Strong Support for SB 492, SD 1
Date: Wednesday, February 27, 2013 6:51:52 PM

To: Senator David Ige, Chair
Senator Michelle Kidani, Vice Chair
Members, Senate Committee on Ways and Means

Re: Strong Support for SB 492, SD 1 Relating to Tobacco Products

Hrg: March 1, 2013 at 9:10 am, Room 211

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Thank you for the opportunity to provide testimony in support of this measure.

Raul Hayasaka
1399 Manu Aloha Street
Kailua, HI 96734

From: [Ryan Mandado](#)
To: [WAM Testimony](#)
Subject: Strong Support for SB 492, SD 1
Date: Wednesday, February 27, 2013 4:51:51 PM

To: Senator David Ige, Chair
Senator Michelle Kidani, Vice Chair
Members, Senate Committee on Ways and Means

Re: Strong Support for SB 492, SD 1 Relating to Tobacco Products

Hrg: March 1, 2013 at 9:10 am, Room 211

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Thank you for the opportunity to provide testimony in support of this measure.

Ryan Mandado
1545 Ahonui st
1545 Ahonui st
Honolulu, Kalihi, HI 96819

From: [Stevette Kaaihue](#)
To: [WAM Testimony](#)
Subject: Strong Support for SB 492, SD 1
Date: Thursday, February 28, 2013 12:42:14 AM

To: Senator David Ige, Chair
Senator Michelle Kidani, Vice Chair
Members, Senate Committee on Ways and Means

Re: Strong Support for SB 492, SD 1 Relating to Tobacco Products

Hrg: March 1, 2013 at 9:10 am, Room 211

Thank you for the opportunity to testimony in support of SB 492. This bill raises the taxes on other tobacco products to achieve parity between cigarette taxes and other tobacco products (OTP). Raising the tax on OTPs will result in less people using smokeless tobacco and would eliminate roll your own stores offering cigarettes at half the price of retail stores.

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Thank you for the opportunity to provide testimony in support of this measure.

Stevette Kaaihue
1402 Piikoi Street #601
Honolulu, HI 96822

From: [Tina Fujimoto](#)
To: [WAM Testimony](#)
Subject: Strong Support for SB 492, SD 1
Date: Wednesday, February 27, 2013 9:44:06 PM

To: Senator David Ige, Chair
Senator Michelle Kidani, Vice Chair
Members, Senate Committee on Ways and Means

Re: Strong Support for SB 492, SD 1 Relating to Tobacco Products

Hrg: March 1, 2013 at 9:10 am, Room 211

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Thank you for the opportunity to provide testimony in support of this measure.

Tina Fujimoto
3109 Catherine St
Honolulu, HI 96815

From: [Valerie Yontz](#)
To: [WAM Testimony](#)
Subject: Strong Support for SB 492, SD 1
Date: Wednesday, February 27, 2013 4:27:43 PM

To: Senator David Ige, Chair
Senator Michelle Kidani, Vice Chair
Members, Senate Committee on Ways and Means

Re: Strong Support for SB 492, SD 1 Relating to Tobacco Products

Hrg: March 1, 2013 at 9:10 am, Room 211

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Thank you for the opportunity to provide testimony in support of this measure.

Valerie Yontz
677 Auwina Street
677 Auwina Street Kailua, HI 96734-3430
Kailua, HI 96734