NEIL ABERCROMBIE

SHAN TSUTSUI LT. GOVERNOR



JOSHUA WISCH
DEPUTY DIRECTOR

FREDERICK D. PABLO

STATE OF HAWAII DEPARTMENT OF TAXATION

P.O. BOX 259 HONOLULU, HAWAII 96809 PHONE NO: (808) 587-1530 FAX NO: (808) 587-1584

To: The Honorable David Y. Ige, Chair

and Members of the Senate Committee on Ways and Means

Date: Thursday, February 20, 2014

Time: 9:00 a.m.

Place: Conference Room 211, State Capitol

From: Frederick D. Pablo, Director

Department of Taxation

Re: S.B. No. 2496, S.D. 1 Relating to Tobacco Products

The Department of Taxation (Department) appreciates the intent of S.B. 2496, S.D. 1 and provides the following comments for the Committees' consideration.

S.B. 2496, S.D. 1 amends the tax on tobacco products other than cigarettes and cigars by imposing the tax on sales made after January 1, 2015, at a rate of 85% of the wholesale price, and further stipulating that the rate shall automatically increase in the future at the same rate of any future increases to the tax on cigarettes or little cigars. This measure also specifies that the funds from the tax on tobacco products other than cigarettes and cigars shall be deposited in the Hawaii cancer research special fund. S.D.1 has a defective effective date of January 1, 2050.

The Department defers to the Department of Health with respect to the effect a change in the tax rate and fund redistribution would have on the State's health and wellness.

In regards to the automatic rate increase provision for other tobacco products, the Department prefers that any rate change be done by the Legislature at the same time, when and if, the tax on cigarettes and small cigars is increased. This will prevent any confusion or misunderstanding as to the applicable rate on all tobacco subject to this tax.

Thank you for the opportunity to provide comments.

TAXBILLSERVICE

126 Queen Street, Suite 304

TAX FOUNDATION OF HAWAII

Honolulu, Hawaii 96813 Tel. 536-4587

SUBJECT: TOBACCO, Increase rate on tobacco products

BILL NUMBER: SB 2496, SD-1

INTRODUCED BY: Senate Committees on Health and Commerce and Consumer Protection

BRIEF SUMMARY: Amends HRS 245-3 to increase the tax on tobacco products other than cigarettes and large cigars to 85% of the wholesale price sold by the wholesaler or dealer on and after July 1, 2015; provided that if the excise tax rate of 16 cents for each cigarette or little cigar increases on or after January 1, 2015, the excise tax rate equal to 85% of the wholesale price for each article or item of tobacco products, other than large cigars, shall automatically increase by the same percentage in the increase as the excise tax rate per cigarette or little cigar.

Amends HRS section 245-3(a)(13) to provide that the revenue generated under the rate increase shall be deposited to the credit of the Hawaii cancer research special fund for research and operating expenses and capital expenditures.

EFFECTIVE DATE: January 1, 2050

STAFF COMMENTS: Currently tobacco products, other than large cigars, are taxed at 70% of the wholesale price of the product. Beginning on January 1, 2015 tobacco products, other than large cigars, shall be taxed at 85% of the wholesale value. The proposed measure also provides that the revenues derived from the proposed tax increase on tobacco products 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 probably 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 consumption or shift it in ways that would avoid the tax. 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.

SB 2496, SD-1 - Continued

For this very reason, earmarking the tax for a specific project or program could actually backfire. 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 Hawaii cancer research, 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. For whatever reason, the rise in rate 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.

Digested 2/19/14



American Cancer Society Cancer Action Network 2370 Nu`uanu Avenue Honolulu, Hawai`i 96817 808.432.9149 www.acscan.org

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

Decision Making: February 20, 2014; 9:00 a.m.

SB 2496 SD1 – RELATING TO TOBACCO PRODUCTS

Cory Chun, Government Relations Director – Hawaii Pacific American Cancer Society Cancer Action Network

Thank you for the opportunity to provide written comments in support of SB 2496 SD1, which increases the tax on other tobacco products other than large cigars to 85% of the wholesale price and also includes automatic excise tax increases on other tobacco products in conjunction with an increase in cigarette taxes.

The American Cancer Society Cancer Action Network (ACS CAN) is the nation's leading cancer advocacy organization. ACS CAN works with federal, state, and local government bodies to support evidence-based policy and legislative solutions designed to eliminate cancer as a major health problem.

The purpose of this measure is to ensure parity between the taxes on cigarettes and other tobacco products. In addition, any increase in cigarette taxes will also trigger an automatic increase in the tax on other tobacco products, so that parity continues between the two products.

While some other tobacco products, like smokeless tobacco products including snus, dissolvable strips, sticks and orbs, do not create combustible chemical smoke like cigarettes, they are still harmful to our health. To date, use of smokeless tobacco has been shown to cause:

- Cancer of the mouth, pancreas, and esophagus;
- Precancerous mouth lesions;
- Dental problems including gum recession, dental cavities, and bone loss around the teeth; and
- Nicotine addiction.

Having consistency with the taxes on cigarettes and other tobacco products prevents having one product be significantly less expensive than the other, and discourages the purchase and use of all tobacco products.

Thank you for the opportunity to submit written comments on this matter.





Senate Committee on Ways and Means Senator David Y. Ige, Chair

Senator Michelle N. Kidani, Vice Chair

Testimony on Senate Bill 2496

Relating to Tobacco Products
Submitted by Robert Hirokawa, Chief Executive Officer
February 20, 2014, 9:00 AM, Room 211

The Hawaii Primary Care Association urges your support for this measure with an amendment. A tax on tobacco products will provide a strong deterrent to use such damaging products, especially for young people who are more sensitive to costs. We ask the committees to consider depositing part of the proceeds for the benefit of critical public health and health care delivery institutions, specifically Community Health Centers.

Community Health Centers (CHCs) make up one of the most viable health care systems in Hawaii and save Hawaii taxpayers and insurers millions of dollars annually by providing high quality health care that reduces the use of specialty, emergency department, and inpatient care. Because of the advantages they derive as federally qualified health centers and their clinically effective and cost-saving model of care, CHCs should be looked to for expansion. New funds from this tobacco tax could be used for service expansion, capital, and workforce and infrastructure development since working capital is otherwise so hard to come by for this nonprofit system of care. This was the intent of the CHC cigarette tax special fund creation legislated in 2006; however, those monies have ended up being used for basic operations and health care for uninsured and underinsured individuals.

Such an investment in Community Health Centers will also help pay for otherwise uncompensated tobacco cessation programs at the centers. CHCs are serving the people who are most likely to use tobacco products and thus in greatest need of tobacco intervention. Unfortunately, their programs are generally underfunded – if funded at all – by other tobacco settlement dollars, which are targeted for reduction in the coming fiscal biennium.

Thank you for the opportunity to support this bill.



To: The Honorable David Y. Ige, Chair, Committee on Ways and Means

The Honorable Michelle N. Kidani, Vice Chair, Committee on Ways and Means

Members, Senate Committee on Ways and Means

From: Jessica Yamauchi, Executive Director

Date: February 19, 2014

Hrg: Senate Committee on Ways and Means; Thur., February 20, 2014 at 9:00 a.m. in Rm 211

Re: Support for SB 2496, SD1, Relating to Tobacco Products

Thank you for the opportunity to offer testimony in **support of** SB 2496, SD1, which raises the taxes on other tobacco products to 85% of the wholesale price to achieve parity between cigarette taxes and other tobacco products (OTPs).

The Coalition for a Tobacco Free Hawaii (Coalition) is a program under the Hawaii Public Health Institute working to reduce tobacco use through education, policy and advocacy. Our program consists of over 100 member organizations and 2,000 advocates that work to create a healthy Hawaii through comprehensive tobacco prevention and control efforts.

Health is Promoted By Increasing the Tax on Tobacco Products Other Than Cigarettes

By increasing the cost of each tobacco product sold and making it comparable to cigarettes, tobacco use by adults and young people will decrease. This will result in a decline in the serious health conditions that arise from use of smokeless tobacco including cancer of the esophagus pharynx, larynx, stomach, and pancreas, gum disease, and the risk of cardiovascular disease, and a decrease in the diseases caused by smoking roll-your-own tobacco.

Adolescents and young adults are two to three times more sensitive to tobacco price changes than adults—when price increases, less youth will begin using smokeless tobacco and other tobacco products and more will reduce their consumption. Hawaii has seen youth use of smokeless tobacco fluctuate despite our decreasing smoking rates.



A Portion of the Revenues Must Be Earmarked for Tobacco Prevention and Control

In a recent poll conducted by Qmark for the Coalition, Hawaii residents overwhelmingly agree (94%) that it's important for the state to earmark some of the revenue from cigarette and tobacco taxes to fund tobacco prevention and quit smoking programs. When the price of tobacco increases, more seek help to quit. We ask that you earmark a portion of these new funds to tobacco prevention and tobacco dependence treatment services.

The Coalition strongly supports creating parity between OTPs and cigarettes and asks you to pass SB 2496, SD1.

Thank you for the opportunity to testify on this matter.

Jessica Yamauchi, M.A.

Executive Director

OF THE MOUNTAIN PACIFIC

Serving Alaska, Hawaii, Idaho, Montana, Oregon, Washington and Wyoming

Date: February 19, 2014

Board of Directors

To: Senator David Ige, Chair

Members, Senate Committee on Ways and Means

Re: Support with recommendations for SB 2496 SD1: Relating to tobacco

products

John Coefield Montana

Mike Fenello Idaho

Patty Ginsburg Alaska Chair Elect

Virginia Hall Oregon

Don Lojek Idaho

Robert Merchant, MD Montana

Tad Seder Washington Secretary

Sterling Yee Hawaii Treasurer

Ted Zurcher Oregon Chair

Renée Klein President and CEO Thank you for the opportunity to testify in support of SB 2496 SD1 with recommendations for your consideration. I serve as the Hawaii director for the American Lung Association of the Mountain Pacific; our mission is to save lives by improving lung health and preventing lung disease.

Increasing the price of tobacco products is one of the best ways to keep youth from ever using tobacco and it also encourages current users to quit. Establishing tax parity between cigarettes and other tobacco products works to ensure smokers won't switch from cigarettes to cheaper other tobacco products. I would ask you to consider increasing the tax on other tobacco products to eighty-five per cent of the wholesale price.

The American Lung Association encourages your consideration of a significant portion of the new revenue generated from this proposal to be dedicated to tobacco prevention and control programs. The effectiveness of increasing tobacco taxes in reducing tobacco-related death and disease is amplified when combined with other components of a comprehensive tobacco control program, including tobacco cessation services and anti-tobacco media campaigns. Tobacco tax increases can spur significant numbers of people to try to quit, and tobacco cessation services need to be available to help these tobacco users quit for good.

Thank you for the opportunity to provide testimony.

Fighting for Air

Klim Nguyen, MSW Hawaii Director

American Lung Association of the Mountain Pacific

Written Comments Presented Before the Senate Committee on Ways and Means February 20, 2014 at 9:00 am by
Michele Carbone, MD, PHD
Director
University of Hawai'i Cancer Center
University of Hawai'i at Mānoa

SB 2496 SD1 - RELATING TO TOBACCO PRODUCTS

Chair Ige, Vice Chair Kidani, and Members of the Committee:

The University of Hawai'i Cancer Center strongly supports this bill, which proposes to impose a tax on tobacco products other than large cigars and credit the resulting revenues to the Cancer Research Special Fund.

The Cancer Center is one of only 68 institutions in the U.S. that hold the prestigious National Cancer Institute (NCI) designation and is the only NCI designated center in the Pacific.

The NCI designation provides greater access to federal funding and research opportunities. More importantly, it gives the people of Hawai'i and the Pacific region access to innovative and potentially life-saving clinical trials without the necessity of traveling to the mainland.

This bill addresses a serious concern among health professionals that addictive tobacco products other than cigarettes – including snuff, chewing tobacco or loose roll-your-own tobacco – are attracting a new generation of tobacco users. While the dangers of smoking are well known, national research also tells us there is no safe form of tobacco use.

Health advocates have urged consistent and equal taxation of the various forms of tobacco to avoid attracting consumers, especially youth, to products that are a less expensive substitute to cigarettes.

Since the cigarette tax increases were imposed beginning in 2006, sales have decreased steadily, which may indicate that the higher cost to consumers was the disincentive intended.

However, the declining revenue has had a negative impact on the Cancer Center's budget, and unless we compensate for the loss of revenue and obtain the necessary

SB 2496, SD 1 – Relating to Tobacco Products February 20, 2014 Page 2 of 2

funds to increase the size of our faculty, we will not meet the new and more stringent requirements to renew our NCI designation in 2017.

The additional revenue generated by this bill will allow the Center to continue to provide innovative clinical trials to Hawai'i residents to prevent and treat cancer, and to continue its research on the causes and cures for cancer, including those that are related to tobacco and smoking.

The incidence of cancer is increasing significantly and may double during the next twenty years, according to recent estimates by the International Agency for Cancer. It is imperative that we maintain NCI designation to provide our state residents access to the most novel clinical trials here in Hawai'i, in order to reduce the incidence of cancer in our state and to eliminate the need for our cancer patients to travel to the mainland to have access to novel therapies.

We respectfully urge you to pass this bill.



To: WAM Testimony

Cc: <u>sean@blacklavavape.com</u>

Subject: Submitted testimony for SB2496 on Feb 20, 2014 09:00AM

Date: Wednesday, February 19, 2014 10:17:22 AM



SB2496

Submitted on: 2/19/2014

Testimony for WAM on Feb 20, 2014 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Sean Anderson	Black Lava Vape	Oppose	No

Comments: Thanks for taking the time to hear my testimony. My name is Sean Anderson, I own Black Lava Vape, we sell only electronic vaporizers, in Kona on the Big Island. We dont sell tobacco product of any kind, nor do we sell pipes or rolling papers etc... I employ 7 employees, and will be opening up a second location in mid March in Honolulu. I plan on opening 3 more locations here on the big island by the end of the year. These taxes at, any rate, will discourage people using tobacco to try electronic vaporizers as an alternative to stop using tobacco. This will put us out of business if people that would have tried electronic vaporizers as an alternative decide its more cost effective or easier, to use tobacco. This will also affect my employees lively hood, as they will no longer have a job. I truly believe if you reached out to your constituents you would see overwhelmingly that they do not support these bills. These bills wont only affect people that use electronic vaporizers, but their family as well. Anything that helps someone to quit tobacco also affects those around them. I ask that you do not support any tax, and leave it up to the FDA to regulate these devises. Or at least wait until studies have proven one way or the other. Please dont jump the gun prematurely. Just to go on the record, electronic vaporizers, or "E-Cigs", contain absolutely no tobacco.

Please note that testimony submitted <u>less than 24 hours prior to the hearing</u>, 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: <u>Barbara Nosaka</u>
To: <u>WAM Testimony</u>

Subject: Strong Support for SB 2496 SD 1, Relating to Tobacco Products

Date: Wednesday, February 19, 2014 8:22:09 AM

To: Sen. David Y. Ige, Chair, Committee on Ways & Means Sen. Michelle N. Kidani, Vice Chair, Committee on Ways & Means Members, Senate Committee on Ways & Means

Re: Strong Support for SB 2496 SD 1, Relating to Tobacco Products

Hrg: February 20, 2014 at 9:00 a.m. in Room 211

Thank you for the opportunity to submit testimony in support of SB 2496, SD1. I support increasing the tax on other tobacco products (OTPs) to 85% to create parity between cigarettes and OTPs.

Increasing the tax on OTPs will decrease use, ultimately saving lives. Serious health conditions like cancer, gum disease, and cardiovascular disease caused by snuff and chew will be reduced, saving lives and money to the state. Youth are more sensitive to prices than adults. Increasing the tax on OTPs is an additional disincentive for youth to use tobacco products.

As cigarette tax increases, smokers will look towards 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 cost 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.

Mahalo.

Barbara Nosaka 2216 Hoonanea Street Honolulu, HI 96822 From: Bryan Huynh
To: WAM Testimony

Subject: Strong Support for SB 2496 SD 1, Relating to Tobacco Products

Date: Wednesday, February 19, 2014 9:49:44 AM

To: Sen. David Y. Ige, Chair, Committee on Ways & Means Sen. Michelle N. Kidani, Vice Chair, Committee on Ways & Means Members, Senate Committee on Ways & Means

Re: Strong Support for SB 2496 SD 1, Relating to Tobacco Products

Hrg: February 20, 2014 at 9:00 a.m. in Room 211

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

Mahalo.

Bryan Huynh 1498 Komohana St. Hilo HI 96720 Hilo, HI 96720 From: Chris Fukui
To: WAM Testimony

Subject: Strong Support for SB 2496 SD 1, Relating to Tobacco Products

Date: Wednesday, February 19, 2014 9:05:05 AM

To: Sen. David Y. Ige, Chair, Committee on Ways & Means Sen. Michelle N. Kidani, Vice Chair, Committee on Ways & Means Members, Senate Committee on Ways & Means

Re: Strong Support for SB 2496 SD 1, Relating to Tobacco Products

Hrg: February 20, 2014 at 9:00 a.m. in Room 211

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

Mahalo.

Chris Fukui 380 Halaki St. Honolulu, HI 96821 From: <u>Erin Nielsen</u>
To: <u>WAM Testimony</u>

Subject: Strong Support for SB 2496 SD 1, Relating to Tobacco Products

Date: Wednesday, February 19, 2014 9:09:58 AM

To: Sen. David Y. Ige, Chair, Committee on Ways & Means Sen. Michelle N. Kidani, Vice Chair, Committee on Ways & Means Members, Senate Committee on Ways & Means

Re: Strong Support for SB 2496 SD 1, Relating to Tobacco Products

Hrg: February 20, 2014 at 9:00 a.m. in Room 211

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

Mahalo.

Erin Nielsen 1649 Kanalui St. Honolulu, HI 96816 From: Forrest Batz

To: WAM Testimony

Subject: Strong Support for SB 2496 SD 1, Relating to Tobacco Products

Date: Wednesday, February 19, 2014 8:33:34 AM

To: Sen. David Y. Ige, Chair, Committee on Ways & Means Sen. Michelle N. Kidani, Vice Chair, Committee on Ways & Means Members, Senate Committee on Ways & Means

Re: Strong Support for SB 2496 SD 1, Relating to Tobacco Products

Hrg: February 20, 2014 at 9:00 a.m. in Room 211

Thank you for the opportunity to submit testimony in support of SB 2496, SD1. I support increasing the tax on other tobacco products (OTPs) to 85% to create parity between cigarettes and OTPs.

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As cigarette tax increases, smokers will look towards 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 cost 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.

Mahalo.

Forrest Batz 34 Rainbow Drive Keaau, HI 96749 From: <u>Jacqueline Tellei</u>
To: <u>WAM Testimony</u>

Subject: Strong Support for SB 2495 SD 1, Relating to Electronic Smoking Devices

Date: Wednesday, February 19, 2014 8:21:45 AM

To: Sen. David Y. Ige, Chair, Committee on Ways & Means Sen. Michelle N. Kidani, Vice Chair, Committee on Ways & Means Members, Senate Committee on Ways & Means

Re: Strong Support for SB 2495 SD 1, Relating to Electronic Smoking Devices

Hrg: February 20, 2014 at 9:00 a.m. in Room 211

Thank you for the opportunity to submit testimony in support of SB 2495, SD1. I strongly support regulating electronic smoking devices (ESDs) by creating licensing and permitting processes and fees; prohibiting the use of ESDs in places open to the public and places of employment; and restricting the sale, distribution, or display of ESDs to be the same as cigarettes and other tobacco products.

I support including "electronic smoking devices" in the definition of "tobacco product" and "smoke or smoking" in the smoke-free workplace law, and to prohibit the use of electronic smoking devices in the places where smoking is prohibited. Including electronic smoking devices will reduce confusion within society, decrease distractions in the workplace, and protect the social norm.

I support treating ESDs similarly to other tobacco products through requiring a licensing process for wholesalers and a permitting process for retailers. ESDs should be taxed the same as other tobacco products and restricted to the same sale, distribution, and display requirements as cigarettes and other tobacco products.

Electronic smoking devices are currently unregulated and emit unregulated levels of chemicals into the air. Without regulations there is no evidence that the emissions are merely "harmless water vapor." SB 2495, SD1 must be passed to provide protection for the public while science continues to emerge with more information about the emissions and chemicals released from the vapor. Failing to act may set us back decades.

Mahalo.

Jacqueline Tellei 3662 Alani Drive Honolulu, HI 96822 From: mailinglist@capitol.hawaii.gov

To: WAM Testimony
Cc: mendezj@hawaii.edu

Subject: *Submitted testimony for SB2496 on Feb 20, 2014 09:00AM*

Date: Tuesday, February 18, 2014 10:55:28 AM

SB2496

Submitted on: 2/18/2014

Testimony for WAM on Feb 20, 2014 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Javier Mendez-Alvarez	Individual	Support	No

Comments:

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From: Jennifer Griffith

To: WAM Testimony

Subject: Strong Support for SB 2496 SD 1, Relating to Tobacco Products

Date: Wednesday, February 19, 2014 8:54:12 AM

To: Sen. David Y. Ige, Chair, Committee on Ways & Means Sen. Michelle N. Kidani, Vice Chair, Committee on Ways & Means Members, Senate Committee on Ways & Means

Re: Strong Support for SB 2496 SD 1, Relating to Tobacco Products

Hrg: February 20, 2014 at 9:00 a.m. in Room 211

Thank you for the opportunity to submit testimony in support of SB 2496, SD1. I support increasing the tax on other tobacco products (OTPs) to 85% to create parity between cigarettes and OTPs.

Increasing the tax on OTPs will decrease use, ultimately saving lives. Serious health conditions like cancer, gum disease, and cardiovascular disease caused by snuff and chew will be reduced, saving lives and money to the state. Youth are more sensitive to prices than adults. Increasing the tax on OTPs is an additional disincentive for youth to use tobacco products.

As cigarette tax increases, smokers will look towards 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 cost 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.

Mahalo.

Jennifer Griffith PO Box 399 Honomu, HI 96728 From: <u>mailinglist@capitol.hawaii.gov</u>

To: WAM Testimony
Cc: jchangworld@gmail.com

Subject: Submitted testimony for SB2496 on Feb 20, 2014 09:00AM

Date: Tuesday, February 18, 2014 2:20:15 PM

SB2496

Submitted on: 2/18/2014

Testimony for WAM on Feb 20, 2014 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Jessica Chang	Individual	Oppose	No

Comments: No more tax increases!!!!!!

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From: <u>Kanani Kilbey</u>
To: <u>WAM Testimony</u>

Subject: Strong Support for SB 2495 SD 1, Relating to Electronic Smoking Devices

Date: Wednesday, February 19, 2014 8:16:29 AM

To: Sen. David Y. Ige, Chair, Committee on Ways & Means Sen. Michelle N. Kidani, Vice Chair, Committee on Ways & Means Members, Senate Committee on Ways & Means

Re: Strong Support for SB 2495 SD 1, Relating to Electronic Smoking Devices

Hrg: February 20, 2014 at 9:00 a.m. in Room 211

Thank you for the opportunity to submit testimony in support of SB 2495, SD1. I strongly support regulating electronic smoking devices (ESDs) by creating licensing and permitting processes and fees; prohibiting the use of ESDs in places open to the public and places of employment; and restricting the sale, distribution, or display of ESDs to be the same as cigarettes and other tobacco products.

I support including "electronic smoking devices" in the definition of "tobacco product" and "smoke or smoking" in the smoke-free workplace law, and to prohibit the use of electronic smoking devices in the places where smoking is prohibited. Including electronic smoking devices will reduce confusion within society, decrease distractions in the workplace, and protect the social norm.

I support treating ESDs similarly to other tobacco products through requiring a licensing process for wholesalers and a permitting process for retailers. ESDs should be taxed the same as other tobacco products and restricted to the same sale, distribution, and display requirements as cigarettes and other tobacco products.

Electronic smoking devices are currently unregulated and emit unregulated levels of chemicals into the air. Without regulations there is no evidence that the emissions are merely "harmless water vapor." SB 2495, SD1 must be passed to provide protection for the public while science continues to emerge with more information about the emissions and chemicals released from the vapor. Failing to act may set us back decades.

Mahalo.

Kanani Kilbey 642 Ulukahiki Street Suite 105 Kailua, HI 96734 From: <u>Karli Smallwood</u>
To: <u>WAM Testimony</u>

Subject: Strong Support for SB 2496 SD 1, Relating to Tobacco Products

Date: Wednesday, February 19, 2014 8:34:29 AM

To: Sen. David Y. Ige, Chair, Committee on Ways & Means Sen. Michelle N. Kidani, Vice Chair, Committee on Ways & Means Members, Senate Committee on Ways & Means

Re: Strong Support for SB 2496 SD 1, Relating to Tobacco Products

Hrg: February 20, 2014 at 9:00 a.m. in Room 211

Thank you for the opportunity to submit testimony in support of SB 2496, SD1. I support increasing the tax on other tobacco products (OTPs) to 85% to create parity between cigarettes and OTPs.

Increasing the tax on OTPs will decrease use, ultimately saving lives. Serious health conditions like cancer, gum disease, and cardiovascular disease caused by snuff and chew will be reduced, saving lives and money to the state. Youth are more sensitive to prices than adults. Increasing the tax on OTPs is an additional disincentive for youth to use tobacco products.

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

Mahalo.

Karli Smallwood 227 Mahalani Street, Suite 99 Wailuku, HI 96793 From: <u>Katherine Freer Moyer</u>
To: <u>WAM Testimony</u>

Subject: Strong Support for SB 2496 SD 1, Relating to Tobacco Products

Date: Wednesday, February 19, 2014 9:29:09 AM

To: Sen. David Y. Ige, Chair, Committee on Ways & Means Sen. Michelle N. Kidani, Vice Chair, Committee on Ways & Means Members, Senate Committee on Ways & Means

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

Mahalo.

Katherine Freer Moyer

Honolulu, HI 96822

From: <u>Koa Robinson</u>
To: <u>WAM Testimony</u>

Subject: Strong Support for SB 2496 SD 1, Relating to Tobacco Products

Date: Wednesday, February 19, 2014 9:15:14 AM

To: Sen. David Y. Ige, Chair, Committee on Ways & Means Sen. Michelle N. Kidani, Vice Chair, Committee on Ways & Means Members, Senate Committee on Ways & Means

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

Mahalo.

Koa Robinson 3059 Seaview Rise Honolulu, HI 96822 From: <u>Liana McLomie</u>
To: <u>WAM Testimony</u>

Subject: Strong Support for SB 2496 SD 1, Relating to Tobacco Products

Date: Wednesday, February 19, 2014 9:12:09 AM

To: Sen. David Y. Ige, Chair, Committee on Ways & Means Sen. Michelle N. Kidani, Vice Chair, Committee on Ways & Means Members, Senate Committee on Ways & Means

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

Mahalo.

Liana McLomie 84-914 Lahaina St. Waianae, HI 96792 From: <u>Maile Goo</u>
To: <u>WAM Testimony</u>

Subject: Strong Support for SB 2496 SD 1, Relating to Tobacco Products

Date: Wednesday, February 19, 2014 9:53:17 AM

To: Sen. David Y. Ige, Chair, Committee on Ways & Means Sen. Michelle N. Kidani, Vice Chair, Committee on Ways & Means Members, Senate Committee on Ways & Means

Re: Strong Support for SB 2496 SD 1, Relating to Tobacco Products

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Mahalo.

Maile Goo 3683 Woodlawn Terrace Place Honolulu, HI 96822 From: <u>May Okihiro</u>
To: <u>WAM Testimony</u>

Subject: Strong Support for SB 2496 SD 1, Relating to Tobacco Products

Date: Wednesday, February 19, 2014 8:22:51 AM

To: Sen. David Y. Ige, Chair, Committee on Ways & Means Sen. Michelle N. Kidani, Vice Chair, Committee on Ways & Means Members, Senate Committee on Ways & Means

Re: Strong Support for SB 2496 SD 1, Relating to Tobacco Products

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

Mahalo.

May Okihiro 46-193 Yacht Club St. Kaneohe, HI 96744 From: <u>May Rose Dela Cruz</u>
To: <u>WAM Testimony</u>

Subject: Strong Support for SB 2496 SD 1, Relating to Tobacco Products

Date: Wednesday, February 19, 2014 8:17:45 AM

To: Sen. David Y. Ige, Chair, Committee on Ways & Means Sen. Michelle N. Kidani, Vice Chair, Committee on Ways & Means Members, Senate Committee on Ways & Means

Re: Strong Support for SB 2496 SD 1, Relating to Tobacco Products

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

Mahalo.

May Rose Dela Cruz 894 Queen Street 894 Queen Street Honolulu, HI 96813 From: Michelle Gray
To: WAM Testimony

Subject: Strong Support for SB 2496 SD 1, Relating to Tobacco Products

Date: Wednesday, February 19, 2014 8:15:05 AM

To: Sen. David Y. Ige, Chair, Committee on Ways & Means Sen. Michelle N. Kidani, Vice Chair, Committee on Ways & Means Members, Senate Committee on Ways & Means

Re: Strong Support for SB 2496 SD 1, Relating to Tobacco Products

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

Mahalo.

Michelle Gray 430 Lanipuao Street Honolulu, HI 96825 From: <u>Michelle Kwock</u>
To: <u>WAM Testimony</u>

Subject: Strong Support for SB 2496 SD 1, Relating to Tobacco Products

Date: Wednesday, February 19, 2014 9:36:56 AM

To: Sen. David Y. Ige, Chair, Committee on Ways & Means Sen. Michelle N. Kidani, Vice Chair, Committee on Ways & Means Members, Senate Committee on Ways & Means

Re: Strong Support for SB 2496 SD 1, Relating to Tobacco Products

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Mahalo.

Michelle Kwock 814 Kinau St. Honolulu, HI 96813 From: Patricia Fleck
To: WAM Testimony

Subject: Strong Support for SB 2496 SD 1, Relating to Tobacco Products

Date: Wednesday, February 19, 2014 9:34:43 AM

To: Sen. David Y. Ige, Chair, Committee on Ways & Means Sen. Michelle N. Kidani, Vice Chair, Committee on Ways & Means Members, Senate Committee on Ways & Means

Re: Strong Support for SB 2496 SD 1, Relating to Tobacco Products

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Mahalo.

Patricia Fleck 75-5660 Kopico Street, Ste. C7-330 Kailua Kona, HI 96740 From: Shelly Ogata

To: WAM Testimony

Subject: Strong Support for SB 2496 SD 1, Relating to Tobacco Products

Date: Wednesday, February 19, 2014 8:24:32 AM

To: Sen. David Y. Ige, Chair, Committee on Ways & Means Sen. Michelle N. Kidani, Vice Chair, Committee on Ways & Means Members, Senate Committee on Ways & Means

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Mahalo.

Shelly Ogata N. Ala Road Kurtistown, HI 96749 From: mailinglist@capitol.hawaii.gov

To: WAM Testimony
Cc: susanlarson78@gmx.com

Subject: *Submitted testimony for SB2496 on Feb 20, 2014 09:00AM*

Date: Tuesday, February 18, 2014 9:14:11 PM

SB2496

Submitted on: 2/18/2014

Testimony for WAM on Feb 20, 2014 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Susan Larson	Individual	Oppose	No

Comments:

Please note that testimony submitted <u>less than 24 hours prior to the hearing</u>, 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.

Do not reply to this email. This inbox is not monitored. For assistance please email webmaster@capitol.hawaii.gov

From: <u>Valerie Yontz</u>
To: <u>WAM Testimony</u>

Subject: Strong Support for SB 2496 SD 1, Relating to Tobacco Products

Date: Wednesday, February 19, 2014 8:25:37 AM

To: Sen. David Y. Ige, Chair, Committee on Ways & Means Sen. Michelle N. Kidani, Vice Chair, Committee on Ways & Means Members, Senate Committee on Ways & Means

Re: Strong Support for SB 2496 SD 1, Relating to Tobacco Products

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