

NEIL ABERCROMBIE  
GOVERNOR

SHAN TSUTSUI  
LT. GOVERNOR



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

FREDERICK D. PABLO  
DIRECTOR OF TAXATION

JOSHUA WISCH  
DEPUTY DIRECTOR

To: The Honorable Josh Green, Chair  
and Members of the Senate Committee on Health

The Honorable Rosalyn H. Baker, Chair  
And Members of the Senate Committee on Commerce and Consumer Protection

Date: Friday, February 07, 2014  
Time: 9:00 a.m.  
Place: Conference Room 229, State Capitol

From: Frederick D. Pablo, Director  
Department of Taxation

Re: S.B. No. 2572, Relating to Health

The Department of Taxation (Department) appreciates the intent of S.B. 2572 and provides the following comments for the Committee's consideration.

S.B. 2572 applies to the Cigarette and Tobacco Tax to electronic smoking devices at an unspecified rate of the wholesale price of each device sold after October 1, 2014.

The Department defers to the Department of Health with respect to the effect taxing such devices would have on the State's health and wellness. However, the Department notes that if the Legislature intends to discourage the use of electronic smoking devices, it may be worthwhile to tax the nicotine-delivering liquid or other items used to refill such devices in addition to the devices.

As currently written, the bill would only apply the tax to sales made by "wholesalers" or "dealers." Those terms are defined to include sellers of cigarettes and tobacco products and do not include sellers of electronic smoking devices. The Department recommends further amendments to section 245-1, Hawaii Revised Statutes (HRS), to ensure that wholesalers and dealers of electronic smoking devices are defined as "wholesalers" and "dealers" for purposes of the Cigarette and Tobacco Tax. This would have the added effect of requiring those wholesalers and dealers to secure a license with the Department pursuant to Section 245-2, HRS.

Lastly, the Department requests this bill be amended to apply the tax to sales occurring on and after January 1, 2015, to provide sufficient time to make the necessary changes to the forms and instructions.

Thank you for the opportunity to provide comments.



To: The Honorable Josh Green, Chair, Committee on Health  
The Honorable Rosalyn H. Baker, Vice Chair, Committee on Health

The Honorable Rosalyn H. Baker, Chair, Committee on Commerce & Consumer Protection

The Honorable Brian T. Taniguchi, Vice Chair, Committee on Commerce & Consumer Protection

Members, Senate Committee on Health

Members, Senate Committee on Commerce & Consumer Protection

From: Tiffany L. Gourley, Policy & Advocacy Director

Date: February 6, 2014

Hrg: Senate Committee on Health/Commerce and Consumer Protection; Fri., February 7, 2014 at 9:00 a.m. in Rm 229

Re: **Support with Comments for SB 2572, Relating to Health**

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Thank you for the opportunity to offer testimony in **support** on SB 2572, which establishes an excise tax on electronic smoking devices (ESDs).

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.

**The Coalition supports establishing an excise tax on ESDs and recommends an excise tax equal to eighty-five per cent (85%) of the wholesale price.**

The Governor's package bills, SB 2871 and HB 2321, propose a new definition in section 328-J, HRS of "tobacco product", which includes ESDs. To provide for consistency within the Hawaii Revised Statutes (HRS), the Coalition recommends establishing an excise tax on ESDs that is equivalent to the excise tax placed on other tobacco products.

Currently, the excise tax on other tobacco products, other than large cigars, is seventy per cent of the wholesale price. SB 2496, relating to tobacco products, imposes an excise tax equal to eighty-five per cent of the wholesale price of any tobacco product, other than large cigars, sold by a wholesaler or dealer on and after January 1, 2015. The Coalition recommends establishing an ESD tax of eighty-five percent (85%) of the whole sale price in order to achieve tax parity with cigarettes.



**The Coalition recommends amending SB 2572 to tax the various ESD items separately.**

ESDs are sold in various forms, including ESD kits that include “starter kits” or “starter packs” and single use disposable e-cigarettes. ESD kits can contain cartridges that can be changed or refilled. Refill liquid, also referred to as “e-juice” or “e-liquid” or “smoke juice”, comes in separate containers that can then be poured into the cartridge. When containing nicotine, the liquid should be treated similarly to a tobacco product and taxed at the same rate.

Following Minnesota, the only state to have passed an ESD tax, the Coalition recommends taxing the various ESD items separately. If a wholesaler sells the cartridge separately and can isolate the cost of the product, the tax will be imposed only on the nicotine based cartridges or liquid nicotine in a bottle. Otherwise, the sales price of a whole kit or content of an e-cigarette package will be taxed. The tax is due and is determined on whatever format the product is brought into the state.

Due to overseas manufacturing and ingredients not written in English, the Coalition also recommends amending SB 2572 to include language that requires the wholesaler or dealer to prove the item does not contain nicotine in order to be exempted.

**The Coalition recommends amending SB 2572 to earmark the revenues to go toward tobacco prevention and control programs.**

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. Thus, the Coalition recommends earmarking the revenues and amending SB 2572.

**The Coalition recommends amending the definitions of “electronic smoking device” and adding the definitions of “tobacco product” and “smoke or smoking” to be consistent with the proposed language in the Governor’s package bills, SB 2871 and HB 2321.**

Thank you for the opportunity to testify on this matter.

A handwritten signature in black ink, appearing to read "Tiffany L. Gourley", written in a cursive style.

Tiffany L. Gourley, esq.  
Policy and Advocacy Director



**HPCA**

HAWAII PRIMARY CARE ASSOCIATION

**Senate Committee on Health**

The Hon. Josh Green, Chair

The Hon. Rosalyn Baker, Vice Chair

**Senate Committee on Commerce and Consumer Protection**

The Hon. Rosalyn H. Baker, Chair

The Hon. Brian T. Taniguchi, Vice Chair

**Testimony in Support of SB 2572**

**Relating to Health**

**Submitted by Robert Hirokawa, Chief Executive Officer**

**February 7, 2014, 9:00 A.M., Room 229**

The Hawaii Primary Care Association is supportive of efforts to explore a tax on E-cigarettes as contained in Senate Bill 2572.

Thank you for the opportunity to support this bill.

**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [HTHTestimony](#)  
**Cc:** [mz9995@hotmail.com](mailto:mz9995@hotmail.com)  
**Subject:** Submitted testimony for SB2572 on Feb 7, 2014 09:00AM  
**Date:** Thursday, February 06, 2014 10:12:53 PM

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**SB2572**

Submitted on: 2/6/2014

Testimony for HTH/CPN on Feb 7, 2014 09:00AM in Conference Room 229

| <b>Submitted By</b> | <b>Organization</b>     | <b>Testifier Position</b> | <b>Present at Hearing</b> |
|---------------------|-------------------------|---------------------------|---------------------------|
| Michael Zehner      | Hawaii Smokers Alliance | Oppose                    | No                        |

Comments: E-cigarettes are small, high value items. Perfect for smuggling and the creation of a black market. They can easily be mailed from out of state. This ban will hurt local retailers by driving a portion of the market to out of state sales.

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:** [Katherine Freer Moyer](#)  
**To:** [HTHTestimony](#)  
**Subject:** Support SB2572  
**Date:** Thursday, February 06, 2014 11:33:08 AM

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TO: Senator Josh Green, M.D., Chair  
Senator Rosalyn Baker, Vice Chair  
Members of Senate Committee on Health, and

Senator Rosalyn Baker, Chair  
Senator Brian Taniguichi, Vice Chair  
Members of Senate Committee on Commerce and Consumer Protection

Re: Strong Support for SB2572, Relating to Health

Thank you for the opportunity to submit testimony in support of SB2572. This bill imposes a tax on Electronic Smoking Devices (ESDs). ESDs should be taxed the same as other tobacco products and a portion of the taxes earmarked for tobacco prevention and control.

At the moment, the sale of ESDs is increasing in every state across the nation. More and more middle and high school students experiment and use e-cigarettes each year. Raising the tax is a good way to slow down and reduce consumption, especially among our youth.

Again, thank you for the opportunity to provide testimony in support of this measure.

Katherine Freer Moyer

Honolulu, HI 96822

**From:** [Gui Mo Xu](#)  
**To:** [HTHTestimony](#)  
**Subject:** Support SB2572  
**Date:** Thursday, February 06, 2014 11:34:43 AM

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TO: Senator Josh Green, M.D., Chair  
Senator Rosalyn Baker, Vice Chair  
Members of Senate Committee on Health, and

Senator Rosalyn Baker, Chair  
Senator Brian Taniguichi, Vice Chair  
Members of Senate Committee on Commerce and Consumer Protection

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Again, thank you for the opportunity to provide testimony in support of this measure.

Gui Mo Xu

Honolulu, HI 96813

**From:** [Craig Tanaka](#)  
**To:** [HTHTestimony](#)  
**Subject:** Support SB2572  
**Date:** Thursday, February 06, 2014 11:39:56 AM

---

TO: Senator Josh Green, M.D., Chair  
Senator Rosalyn Baker, Vice Chair  
Members of Senate Committee on Health, and

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Senator Brian Taniguichi, Vice Chair  
Members of Senate Committee on Commerce and Consumer Protection

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Again, thank you for the opportunity to provide testimony in support of this measure.

Craig Tanaka  
514 Kaa Circle  
Kahului, HI 96732



**From:** [Aimee Choy](#)  
**To:** [HTHTestimony](#)  
**Subject:** Support SB2572  
**Date:** Thursday, February 06, 2014 11:43:25 AM

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TO: Senator Josh Green, M.D., Chair  
Senator Rosalyn Baker, Vice Chair  
Members of Senate Committee on Health, and

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Senator Brian Taniguichi, Vice Chair  
Members of Senate Committee on Commerce and Consumer Protection

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Again, thank you for the opportunity to provide testimony in support of this measure.

Aimee Choy  
555 University Ave  
APT#1403  
Honolulu, HI 96826

**From:** [Marilyn Gagen](#)  
**To:** [HTHTestimony](#)  
**Subject:** Support SB2572  
**Date:** Thursday, February 06, 2014 11:52:25 AM

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TO: Senator Josh Green, M.D., Chair  
Senator Rosalyn Baker, Vice Chair  
Members of Senate Committee on Health, and

Senator Rosalyn Baker, Chair  
Senator Brian Taniguichi, Vice Chair  
Members of Senate Committee on Commerce and Consumer Protection

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

Marilyn Gagen  
59-398 Ka Nani Drive  
N/A  
Kamuela, HI 96743

**From:** [Michelle Kwock](#)  
**To:** [HTHTestimony](#)  
**Subject:** Support SB2572  
**Date:** Thursday, February 06, 2014 12:03:15 PM

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TO: Senator Josh Green, M.D., Chair  
Senator Rosalyn Baker, Vice Chair  
Members of Senate Committee on Health, and

Senator Rosalyn Baker, Chair  
Senator Brian Taniguichi, Vice Chair  
Members of Senate Committee on Commerce and Consumer Protection

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Again, thank you for the opportunity to provide testimony in support of this measure.

Michelle Kwock  
814 Kinau St.  
Honolulu, HI 96813

**From:** [Paul Perretta](#)  
**To:** [HTHTestimony](#)  
**Subject:** Support SB2572  
**Date:** Thursday, February 06, 2014 12:13:41 PM

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TO: Senator Josh Green, M.D., Chair  
Senator Rosalyn Baker, Vice Chair  
Members of Senate Committee on Health, and

Senator Rosalyn Baker, Chair  
Senator Brian Taniguichi, Vice Chair  
Members of Senate Committee on Commerce and Consumer Protection

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Again, thank you for the opportunity to provide testimony in support of this measure.

Paul Perretta  
1511 Punahou St Apt 208  
Honolulu, HI 96822

**From:** [Michelle Schiff](#)  
**To:** [HTHTestimony](#)  
**Subject:** Support SB2572  
**Date:** Thursday, February 06, 2014 12:38:39 PM

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TO: Senator Josh Green, M.D., Chair  
Senator Rosalyn Baker, Vice Chair  
Members of Senate Committee on Health, and

Senator Rosalyn Baker, Chair  
Senator Brian Taniguichi, Vice Chair  
Members of Senate Committee on Commerce and Consumer Protection

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Again, thank you for the opportunity to provide testimony in support of this measure.

Michelle Schiff  
1655 Kanapuu Dr  
Kailua, HI 96734

**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [HTHTestimony](#)  
**Cc:** [toler.christopher@yahoo.com](mailto:toler.christopher@yahoo.com)  
**Subject:** \*Submitted testimony for SB2572 on Feb 7, 2014 09:00AM\*  
**Date:** Thursday, February 06, 2014 1:07:05 PM

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**SB2572**

Submitted on: 2/6/2014

Testimony for HTH/CPN on Feb 7, 2014 09:00AM in Conference Room 229

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Present at Hearing</b> |
|---------------------|---------------------|---------------------------|---------------------------|
| Chris Toler         | Individual          | Oppose                    | Yes                       |

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:** [Marques V.](#)  
**To:** [HTHTestimony](#)  
**Subject:** Opposition to SB 2572  
**Date:** Thursday, February 06, 2014 1:47:40 PM

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I am in opposition to SB2572,

Electronic cigarettes and all accessories should not be taxed as a tobacco product for it does not contain tobacco in any of the juices. Tobacco in ejuice's are just the flavor. Electronic cigarettes don't combust any tobacco like real cigarettes do that can be cancerous. Ecigs do not combust nor contain tobacco or tar. Therefore no taxing is needed.

Marques

Sent from my iPad

**From:** [Serenity Chambers](#)  
**To:** [HTHTestimony](#)  
**Subject:** Support SB2572  
**Date:** Thursday, February 06, 2014 2:44:27 PM

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TO: Senator Josh Green, M.D., Chair  
Senator Rosalyn Baker, Vice Chair  
Members of Senate Committee on Health, and

Senator Rosalyn Baker, Chair  
Senator Brian Taniguichi, Vice Chair  
Members of Senate Committee on Commerce and Consumer Protection

Re: Strong Support for SB2572, Relating to Health

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Again, thank you for the opportunity to provide testimony in support of this measure.

Serenity Chambers  
PO box 631411  
Lanai city, HI 96763



**From:** [Mark Levin](#)  
**To:** [HTHTestimony](#)  
**Subject:** Support SB2572  
**Date:** Thursday, February 06, 2014 3:19:52 PM

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TO: Senator Josh Green, M.D., Chair  
Senator Rosalyn Baker, Vice Chair  
Members of Senate Committee on Health, and

Senator Rosalyn Baker, Chair  
Senator Brian Taniguichi, Vice Chair  
Members of Senate Committee on Commerce and Consumer Protection

Re: Strong Support for SB2572, Relating to Health

In the 1950's, the tobacco industry fooled the world by marketing filtered cigarettes. These weren't safer, though millions have died having been led to believe they were. Meanwhile tobacco smoke pollution brought down those around them as well.

In the 1970's, the industry scammed the public by marketing light and mild cigarettes. Once again, not safer but a great boost to keep people addicted, and paying for it with wallets and lives. And secondhand death and disease continued too.

Finally, in the 1990's, lawmakers around the the globe began stepping forward to right these wrongs. The work is incomplete, but in our state, our legislators, many of you among them, have taken important steps forward including our 2006 smokefree workplaces law and several significant tax increases.

Here we go again. New addictive vapor devices are pitched to be a route to safer use. Again these are simply a boost for the industry to keep people addicted, and even to bring in new users among our youth. But this industry has a deadly track record. In what right mind should we trust public health to unregulated vapes of Big Tobacco's latest devices?

If there is therapeutic merit in these devices, let the sellers prove that in accordance with federal food and drug laws. But they haven't, won't, and can't. In the meanwhile, let's be smart and safe -- setting the tax structures for these to be the same as for incendiary tobacco products. No incentives belong here. Please pass SB 2572.

Aloha,

Mark Levin

Mark Levin  
2108 Hunnewell St.  
Honolulu, HI 96822

**From:** [Angela Sy](#)  
**To:** [HTHTestimony](#)  
**Subject:** Support SB2572  
**Date:** Thursday, February 06, 2014 4:09:18 PM

---

TO: Senator Josh Green, M.D., Chair  
Senator Rosalyn Baker, Vice Chair  
Members of Senate Committee on Health, and

Senator Rosalyn Baker, Chair  
Senator Brian Taniguichi, Vice Chair  
Members of Senate Committee on Commerce and Consumer Protection

Re: Strong Support for SB2572, Relating to Health

Mahalo for the opportunity to submit testimony in support of SB2572. This bill imposes a tax on Electronic Smoking Devices (ESDs).

At the moment, the sale of ESDs is increasing in every state across the nation. More and more middle and high school students experiment and use e-cigarettes each year.

Again, thank you for the opportunity to provide testimony in support of this measure.

Angela Sy  
2600 Campus Rd.  
QLSSC #413, attn: Maile Goo  
Honolulu, HI 96817



STATE OF HAWAII  
DEPARTMENT OF HEALTH  
P.O. Box 3378  
HONOLULU, HAWAII 96801-3378

In reply, please refer to:  
File:

SENATE COMMITTEE ON HEALTH  
SENATE COMMITTEE ON COMMERCE AND CONSUMER PROTECTION

SB2572, RELATING TO HEALTH

Testimony of Gary L. Gill  
Acting Director of Health

February 7, 2014  
9:00 am, Room 229

1 **Department's Position:** The Department of Health (DOH) supports the intent of establishing an excise  
2 tax on electronic smoking devices (also known as e-cigarettes); however, defers to the Department of  
3 Taxation (DoTax) on determining the taxable components of electronic smoking devices and the taxable  
4 amount.

5 **Fiscal Implications:** None

6 **Purpose and Justification:** SB2572 amends Chapter 245-1, Hawaii Revised Statutes (HRS) to  
7 establish an excise tax on electronic smoking devices. The DOH is concerned about the increased use of  
8 electronic smoking devices which have not been proven safe for the user or those involuntarily exposed.  
9 The creation of an excise tax supports public health policy to make tobacco products less attractive and  
10 less affordable to young people.

11 The United States Court of Appeals for the D.C. Circuit, in *Sottera, Inc. v. Food & Drug*  
12 *Administration (FDA)*, issued a decision with regard to e-cigarettes and other products "made or derived  
13 from tobacco" and the jurisdictional line between "tobacco products" and "drugs," "devices," and  
14 combination products, as defined in the Food, Drug & Cosmetic Act. The court held that e-cigarettes

1 and other products made or derived from tobacco can be regulated as “tobacco products” under the FDA  
2 and are not drugs/devices unless they are marketed for therapeutic purposes.

3 In Act 227, Session Laws 2013 established the definition for electronic smoking devices,  
4 “Electronic smoking device means any electronic product that can be used to simulate smoking in the  
5 delivery of nicotine or other substances to the person inhaling from the device, including but not limited  
6 to an electronic cigarette, electronic cigar, electronic cigarillo, or electronic pipe, and any cartridge or  
7 other component of the device or related product.”

8 The electronic smoking device industry has gradually been taken over by tobacco companies.  
9 There are more than 300 electronic smoking device companies in the United States, according to  
10 industry analysts, but 85% are owned by three companies. Wells Fargo analysts have predicted that  
11 electronic smoking devices will generate \$10 billion by 2017.

12 Policies to increase the price of tobacco products are strongly recommended by the Centers for  
13 Disease Control and Prevention Best Practices and the Task Force on Community Preventive Services  
14 based on strong evidence of effectiveness in reducing tobacco use prevalence in adolescents and young  
15 adults, reducing population consumption of tobacco products, and increasing tobacco use cessation.

16 Thank you for the opportunity to testify.

**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [HTHTestimony](#)  
**Cc:** [brianportal808@gmail.com](mailto:brianportal808@gmail.com)  
**Subject:** Submitted testimony for SB2572 on Feb 7, 2014 09:00AM  
**Date:** Thursday, February 06, 2014 10:29:44 PM

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**SB2572**

Submitted on: 2/6/2014

Testimony for HTH/CPN on Feb 7, 2014 09:00AM in Conference Room 229

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Present at Hearing</b> |
|---------------------|---------------------|---------------------------|---------------------------|
| Brian Santiago      | Individual          | Oppose                    | No                        |

Comments: E-cigs help people with a much healthier alternate to tobacco smoking. Why on earth is the legislature attacking them with bans and taxes? I ask you, who's the sick individual(s) pushing these bills? It's shameful that they even got a hearing!! DEPLORABLE!

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**From:** [Boramshin62@gmail.com](mailto:Boramshin62@gmail.com)  
**To:** [HTHTestimony](#)  
**Subject:** Support SB2572  
**Date:** Thursday, February 06, 2014 11:02:43 PM

---

TO: Senator Josh Green, M.D., Chair  
Senator Rosalyn Baker, Vice Chair  
Members of Senate Committee on Health, and

Senator Rosalyn Baker, Chair  
Senator Brian Taniguichi, Vice Chair  
Members of Senate Committee on Commerce and Consumer Protection

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Again, thank you for the opportunity to provide testimony in support of this measure.

HI 96826

**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [HTHTestimony](#)  
**Cc:** [icalkings@hawaii.rr.com](mailto:icalkings@hawaii.rr.com)  
**Subject:** Submitted testimony for SB2572 on Feb 7, 2014 09:00AM  
**Date:** Friday, February 07, 2014 6:19:14 AM  
**Attachments:** [.-lock.DEMOCRATIC PARTY LINE.odt#](#)

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**SB2572**

Submitted on: 2/7/2014

Testimony for HTH/CPN on Feb 7, 2014 09:00AM in Conference Room 229

| <b>Submitted By</b> | <b>Organization</b> | <b>Testifier Position</b> | <b>Present at Hearing</b> |
|---------------------|---------------------|---------------------------|---------------------------|
| IRA CALKINS         | Individual          | Support                   | No                        |

Comments: IRA CALKINS GOVERNMENTAL RESEARCHER 730 Captain Cook Ave Unit 426 Honolulu, Hawaii 96813-2161 It appears the Hawaii State Legislators are being black mailed in to voting the Democratic party line, or the Democratic Party will not support the State of Hawaii Legislator in the next state wide election. It does not matter what the people think, the Democratic Party has already decided for us on all bills before the State of Hawaii Legislature . The chairman's in all committee meetings has a script to follow that the Speaker of the House, and the Speaker of the Senate has given the Committee Chairs to follow, to instruct the committee how to vote on a any given measure, all Bills in all committees of the State of Hawaii Legislature. It is determined ahead of time by the Democratic Party members how a committee member will vote when staying with the party line on any given Bill in the State of Hawaii Legislature, Democracy has been taken away from the tax payers in this state. The Democratic Party Line has replaced the will of the people in the State of Hawaii Legislature. Ira Calkins Honolulu 4696434 or 3498667 FAX 808-545-4707 Washington D.C. 202-697-9782

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**From:** [Brent Tamamoto](#)  
**To:** [HTHTestimony](#)  
**Subject:** Support SB2572  
**Date:** Saturday, February 08, 2014 8:31:59 AM

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TO: Senator Josh Green, M.D., Chair  
Senator Rosalyn Baker, Vice Chair  
Members of Senate Committee on Health, and

Senator Rosalyn Baker, Chair  
Senator Brian Taniguichi, Vice Chair  
Members of Senate Committee on Commerce and Consumer Protection

Re: Strong Support for SB2572, Relating to Health

Thank you for the opportunity to submit testimony in support of SB2572. This bill imposes a tax on Electronic Smoking Devices (ESDs). ESDs should be taxed the same as other tobacco products and a portion of the taxes earmarked for tobacco prevention and control.

At the moment, the sale of ESDs is increasing in every state across the nation. More and more middle and high school students experiment and use e-cigarettes each year. Raising the tax is a good way to slow down and reduce consumption, especially among our youth.

Again, thank you for the opportunity to provide testimony in support of this measure.

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