

STATE OF HAWAII
DEPARTMENT OF HEALTH
P. O. Box 3378
Honolulu, HI 96801-3378
doh.testimony@doh.hawaii.gov

Testimony in OPPOSITION to SB2135
RELATING TO TAXATION

SENATOR JILL TOKUDA, CHAIR
SENATE COMMITTEE ON WAYS AND MEANS

Hearing Date: February 4, 2016

Room Number: 211

Fiscal Implications: None.

Department Testimony: The Department of Health (DOH) opposes SB2135 which proposes to amend §245-3, HRS to reduce the excise tax rate on sales of large cigars from 50 percent of wholesale value to the lesser of: a) \$0.50 for each large cigar; or b) 50 percent of the wholesale price of each large cigar after July 1, 2016.

There is neither public health nor fiscal justification for giving cigars of any size preferential tax treatment. Cigar smoking is not a safe alternative to cigarette smoking. The U.S. Surgeon General has declared that cigar smoke contains the same toxic substances as cigarette smoke, with varying concentrations of these ingredients found in different types and sizes of cigars.¹ The Food and Drug Administration (FDA) states “all cigars are harmful and potentially addictive (including small cigars, cigarillos, large cigars, and premium cigars). Cigar smoking is strongly related to certain cancers (including oral, esophageal, laryngeal, and lung cancers), heart disease, and premature death. Cigar smoking can cause cancers of the mouth and throat, even for smokers who do not inhale.”² A large cigar may contain as much tobacco as a whole pack of cigarettes.³

¹ U.S. Department of Health and Human Services. The Health Consequences of Smoking-50 Years of Progress. A Report of the Surgeon General. Atlanta GA: U.S. Department of Health and Human Services, Centers for Disease Control and Prevention, National Center for Chronic Disease Prevention and Health Promotion, Office on Smoking and Health, 2014, p.428

² National Cancer Institute (NCI), Cigars: Health Effects and Trends, Smoking and Tobacco Control Monograph 9, 1998, <http://cancercontrol.cancer.gov/tcrb/monographs/9/index.html>

³ Baker, F., S. Ainsworth, J.T. Dye, et al., “Health Risks Associated with Cigar Smoking,” Journal of the American Medical Association, 284(6):735-740, 2000.

Low cigar prices also increase the number of youth who try cigars and become addicted, and reduce the number of adult smokers who quit. A study presented at the Society for Research on Nicotine and Tobacco provided preliminary confirmation that premium cigar use is increasingly being reported by young adults (18-29 years), and that such use is not restricted to older adults.⁴

There are no safe tobacco products, and there is no safe level of exposure to tobacco smoke. Smoking and tobacco use are the leading cause of preventable death and disease in Hawaii, claiming 1,200 lives each year, and exacting an excess of \$526 million in annual medical costs directly attributable to smoking, according to the Centers for Disease Control and Prevention (CDC) 2014 report “Best Practices for Comprehensive Tobacco Control Programs.”

Cigars have fewer federal regulations than cigarettes and other tobacco products. This, as well as their lower taxes, is resulting in increased popularity. While cigarette smoking is declining across the nation, total consumption of all cigars increased dramatically between 2000 and 2014. Cigar consumption increased by 122% while cigarette consumption declined by 40%.² In Hawaii, current adult cigar use tripled from 3.2% in 2006 to 10.8% in 2010.

CDC research has shown that increasing the unit price of all tobacco products is an effective strategy for curbing adult and youth smoking. Conversely, lowering the price of tobacco products may increase smoking rates and discourage individuals from quitting. A cap on the state large cigar tax could also be considered favoring those smokers who buy and smoke expensive brands.

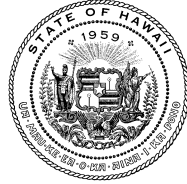
Thank you for this opportunity to testify.

Offered Amendments: None.

⁴ Coleman B.N., C.G. Corey, C.D. Delnevo, et al. “Use of Flavored Cigars, Cigarillos, and Little Filtered Cigars: Findings from the 2012-13 National Adult Tobacco Survey,” presented at the Conference for the Society for Research on Nicotine and Tobacco (2014).

DAVID Y. IGE
GOVERNOR

SHAN TSUTSUI
LT. GOVERNOR



STATE OF HAWAII
DEPARTMENT OF TAXATION
P.O. BOX 259
HONOLULU, HAWAII 96809
PHONE NO: (808) 587-1540
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MARIA E. ZIELINSKI
DIRECTOR OF TAXATION

JOSEPH K. KIM
DEPUTY DIRECTOR

To: The Honorable Jill N. Tokuda, Chair
and Members of the Senate Committee on Ways and Means

Date: February 4, 2016

Time: 9:00 A.M.

Place: Conference Room 211, State Capitol

From: Maria E. Zielinski, Director
Department of Taxation

Re: S.B. 2135, Relating to Taxation

The Department of Taxation (Department) offers the following comments on S.B. 2135 for your consideration.

S.B. 2135 amends the tax on large cigars by replacing the current rate of 50% of the wholesale price with a rate of the lesser of either 50 cents per cigar or 50% of the wholesale price.

The Department requests that this new tax imposition be applied to sales after December 31, 2016 to allow for the form and instruction changes necessary to administer this change. The Department defers to the Department of Health on the health impact of this measure.

Thank you for the opportunity to provide comments.

TAX FOUNDATION OF HAWAII

126 Queen Street, Suite 304

Honolulu, Hawaii 96813 Tel. 536-4587

SUBJECT: TOBACCO, Adjust tax rate on large cigars

BILL NUMBER: SB 2135

INTRODUCED BY: Kouchi by request

EXECUTIVE SUMMARY: Reduces the tax on large cigars to the lesser of: (1) 50 cents per cigar; or (2) 50% of its wholesale price on and after July 1, 2016.

BRIEF SUMMARY: Amends HRS section 245-3 to provide that large cigars shall be taxed at the lesser of: (1) 50 cents per cigar; or (2) 50% of its wholesale price on and after July 1, 2016.

EFFECTIVE DATE: July 1, 2016.

STAFF COMMENTS: Presently, the tobacco tax on large cigars is 50% of the wholesale price. This measure would reduce it to either 50 cents each, or 50% of the wholesale price, whichever is less, on and after July 1, 2016.

The adoption of this measure would, in theory, lower the price of large cigars, but it is questionable why the legislature would want to single out costly large cigars for a tax break.

In addition, because the tobacco tax now feeds several special funds, the recipients of largesse from those special funds, such as the University of Hawaii Cancer Center and the John A. Burns School of Medicine, would have a vested interest in any proposal to reduce this tax.

Digested 2/1/2016



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 Jill Tokuda, Chair
Senator Donovan Dela Cruz, Vice Chair

SB 2135 – RELATING TO TAXATION

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

Thank you for the opportunity to written comments in *opposition* of SB 2135, which changes the excise tax rate on large cigars by setting the maximum tax at \$.50 per large cigar.

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.

Cigar use has substantial health risks.

Many people view cigar smoking as more sophisticated and less dangerous than cigarette smoking. Yet one large cigar can contain as much tobacco as an entire pack of cigarettes. Cigars are tobacco, and they are dangerous to your health.

Cigars contain nicotine, the substance in tobacco that addicts people. Cigar smokers who inhale absorb nicotine through the lungs as quickly as cigarette smokers. For those who don't inhale, the nicotine absorbs more slowly through the lining of the mouth. Cigar smoke dissolves more easily in saliva than cigarette smoke. This means cigar smokers can get the desired dose of nicotine without inhaling the smoke into their lungs. People who use oral or spit tobacco products absorb nicotine the same way. Nicotine in any form is highly addictive.

Cigars are not a safer alternative to cigarettes.

Cigars contain the same cancer-causing substances as cigarettes and other tobacco products. Cigar smoking increases the risk of cancers of the lung, mouth, larynx, esophagus, and likely pancreas and bladder (if inhaled). Cigar smokers are four to ten times more likely to die from laryngeal, oral, or esophageal cancers than nonsmokers.

Even cigar smokers who don't inhale are still breathing in large amounts of smoke that come from the lit end of the cigar and face an increased risk of lung cancer.

Even though people smoke cigars for different reasons, the fact is, like cigarettes, cigars deliver nicotine. Most full size cigars have as much nicotine as several cigarettes. Cigarettes contain an average of about 8 milligrams (mg) of nicotine. Many popular brands of larger cigars contain between 100 and 200 mg, or even as many as 444 mg of nicotine.

Like all other tobacco products, cigars should be subject to taxation to reduce the deadly and costly burden of tobacco use.

What this measure attempts to do is treat large cigars differently than other tobacco products by capping the tax to \$.50. Large cigars may contain more than a half an ounce of tobacco. This is as much tobacco as a whole pack of cigarettes. This measure essentially makes the purchase of tobacco cheaper for a cigar than a cigarette. We shouldn't be favoring one tobacco product over another and creating an unjustified economic advantage for a known cause of cancer. For these reasons, ACS CAN is in opposition to this measure and urges the committee to consider the negative health effects that come from making a tobacco product more affordable for people, especially our youth and young adults.

All tobacco products present the health same dangers and should be treated the same for taxation purposes. We feel creating significant advantages for large cigars for economic purposes should never have a higher priority than public health. Thank you for the opportunity to provide testimony on this matter.

February 3, 2016

To: The Honorable Jill Tokuda, Chair
The Honorable Donovan Dela Cruz, Vice Chair
Members of the Senate Committee on Ways and Means

Re: Strong Opposition to SB 2135, Relating to Taxation

Hrg: February 4, 2016 at 9:00am at Capitol Room 211

I strongly oppose SB 2135 which would lower the tax on large cigars to the lesser of a) 50 cents each or b) 50 percent of the wholesale price for each cigar. I serve as the Hawai'i director for the American Lung Association of the Mountain Pacific; our mission is to save lives by improving lung health and preventing lung disease.

There are no safe tobacco products, and there is no safe level of exposure to tobacco smoke. Cigar smoke, like cigarette smoke, contains toxic and cancer-causing chemicals that are harmful to both smokers and nonsmokers. According to the National Cancer Institute and the U.S. Surgeon General, cigar smoking causes cancer, heart disease and chronic obstructive pulmonary disease (COPD). All cigar smokers, whether or not they inhale, directly expose their lips, mouth, tongue, throat and larynx to tobacco smoke and its toxic and cancer causing chemicals.

Large cigar sales have increased, while sales of small cigars decreased. Between Fiscal Year 2014 and 2015, cigar sales in Hawai'i increased by 7%. Cigars today are no longer just smoked by older men. Instead, the cigar market consists of products that vary widely in sizes, shapes, flavors and prices, making them appealing to a broader audience, including kids. Lowering the tax will make it even more appealing for teens to start smoking.

High school students and young adults smoke cigars at twice the rates of all adults. According to the national 2011 Youth Risk Behavior Survey, young adults (ages 18-24) have the highest cigar smoking rate at 15.9 percent compared to 6.6 percent of all adults that smoked cigars in the past month.

Cigars, whether large, small, or premium, should be taxed at rates equivalent to cigarettes. Currently large cigars are taxed at a lower rate than other tobacco products. Creating a tax cap for large cigars will create a loophole that the industry will take advantage of and harm the health of our communities. One of the most effective ways to discourage tobacco use is to maintain high taxes on these deadly products. Our State has been leading the way in tobacco control, this bill is a step backwards for our State. We strongly oppose SB 2135 and ask you to hold this bill in committee.

I can be reached at 808-687-5375 or Kim.Nguyen@lung.org, should you have any questions. Thank you for the opportunity to provide testimony.

Mahalo,



Kim Nguyen, MSW

Executive Director – Hawai'i

American Lung Association of the Mountain Pacific

810 Richards St Suite 750 | Honolulu, HI 96813

Ph: 808-537-5966 F: 808-537-5971 Info@ala-hawaii.org

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Testimony **STRONGLY OPPOSING** SB 2135, “Relating To Taxation”

The American Heart Association **STRONGLY OPPOSES** SB 2135, “Relating to Taxation.”

Cigar use is a significant public health concern. Cigars—just like cigarettes and other tobacco products—are not safe. Cigar smoking exposes users to toxic chemicals; causes cancer of the oral cavity, larynx, esophagus, and lung; and increases risk for heart disease, chronic obstructive pulmonary disease, and aortic aneurysm. Exposure to secondhand cigar smoke also places nonsmokers at risk.

While cigarette smoking has been gradually declining in the United States, cigar smoking has recently increased dramatically. More importantly, cigar smoking is not limited to adults; it is the second most common form of tobacco use among youth. Among high school students, while cigarette smoking declined between 2005 and 2011, cigar use did not change statistically. The most recent data available show that 13.1 percent of high school students currently smoke cigars (17.8% among boys; 8.0% among girls). Cigars also appeal to youth because they, unlike cigarettes, can be purchased individually.

Cigars are Under Taxed & Less Restricted. The federal government and almost all of the states compound these problems by sharply under-taxing cigars compared to cigarettes, often making smaller cigars a less-expensive alternative to cigarettes. Moreover, many laws and restrictions pertaining to cigarettes – such as federal laws banning flavored cigarettes, blocking illegal Internet sales and restricting cigarette marketing – do not apply to cigars.

In addition, the most recent Youth Risk Behavior data for Hawaii shows that state tax revenue for cigar sales, as well as for cigarette sales, actually rose for the first time in recent years indicating a need to not only stay the course on these taxes, but to begin considering actually raising them to serve as a dissuasion to youths considering experimentation with these lethal products.

Because of these reasons, the AHA strongly opposes suggestions that cigar taxes be capped or reduced. If anything, cigar taxes should be increased to create parity with cigarette taxes in Hawaii.

The American Heart Association urges legislators to oppose SB 2135.

Respectfully submitted,

Donald B. Weisman
Hawaii Government Relations/Community Relations Director



Date: February 4, 2016

To: The Honorable Jill Tokuda, Chair
The Honorable Donovan Dela Cruz, Vice Chair
Members of the Senate Committee on Ways and Means

From: Jessica Yamauchi, Executive Director, Hawai'i Public Health Institute

Re: **Strong Opposition for SB 2135, Relating to Taxation**

Hrg: February 4, 2016 at 9:00am at Conference Room 211

Thank you for the opportunity to submit testimony in **STRONG OPPOSITION** of SB 2135 which would lower the tax on large cigars to the lesser of a) 50 cents each or b) 50 percent of the wholesale price for each cigar.

The Coalition for a Tobacco-Free Hawai'i (Coalition) is a program of the Hawai'i Public Health Institute (HIPHI) that is dedicated to reducing tobacco use through education, policy, and advocacy. With nearly two decades of history in Hawai'i, the Coalition has led several campaigns on enacting smoke-free environments, including being the first state in the nation to prohibit the sale of tobacco and electronic smoking devices to purchasers under 21 years of age.

Cigar smoking harms health. According to the National Cancer Institute and the U.S. Surgeon General, cigar smoking causes oral cavity cancers (cancers of the lip, tongue, mouth and throat) and cancers of the larynx, esophagus and lung, heart disease and chronic obstructive pulmonary disease (COPD). Cigar smoke contains the same toxins as cigarette smoke, and many new cigar products are more easily smoked and inhaled just like cigarettes.

Changing the tax rate promotes regulatory and tax loopholes. The Coalition has been fighting this legislation for the last 3 years. Large cigars are already taxed 20% less than



other tobacco productsⁱ. Tobacco companies are notorious for taking advantage of loopholes to qualify for lower rate by modifying their cigars, even increasing cigar weight by adding material used in kitty litterⁱⁱ. Lowering the tax on large cigars compared to cigarettes and small cigars will make these products more affordable to price-sensitive youth and encourages those smoking cigarettes to switch to cigars, rather than quit.

Large cigar sales have INCREASED while State health costs continue to RISE. Between Fiscal Year 2014 and 2015, cigar sales in Hawai'i increased by 7%ⁱⁱⁱ. Tobacco use remains the leading cause of preventable death and disease in Hawai'i, claiming 1,400 lives each year and costing the State \$526 million in healthcare costs directly attributed to smoking^{iv}. Cigars today are no longer just smoked by older men. Instead, the cigar market consists of products that vary widely in sizes, shapes, flavors and prices, making them appealing to a broader audience, including kids. Lowering the tax will make it even more appealing for teens to start smoking.

The public supports taxing large cigars. An independent poll conducted by Ward Research Inc. for the Coalition in November 2015 finds that 79% or nearly 8 out of 10 registered Hawai'i voters support taxing other tobacco products such as smokeless tobacco and cigars at the same rate as cigarettes as part of efforts to reduce tobacco use^v.

Cigars appeal to kids. High school students and young adults smoke cigars at twice the rates of all adults. Young people model adult behaviors and more kids are learning to smoke cigars. According to the national 2011 Youth Risk Behavior Survey^{vi}, young adults (ages 18-24) have the highest cigar smoking rate at 15.9 percent compared to 6.6 percent of all adults that smoked cigars in the past month. In addition, cigars are less regulated than cigarettes and are able to use kid-friendly flavors that attract youth to their product.

Lowering or capping taxes on any tobacco product sends the wrong public health message. Hawai'i is already considered a vanguard state in the nation, with our current



smoke-free and tobacco control laws protecting our residents and children. Hawai'i has been leading the way in tobacco control, and this bill is a step backwards for our State. Hawaii's progress against tobacco must continue. I strongly oppose SB 2135 and respectfully ask the members hold this bill in committee.

Mahalo,

A handwritten signature in black ink that reads 'Jessica Yamauchi'.

Jessica Yamauchi
Executive Director

ⁱ Tobacco Tax (Chapter 245-3) - \$0.16 per cigarette and little cigars, 50% of wholesale price for large cigars, and 70% of wholesale price for all other tobacco products. http://www.capitol.hawaii.gov/hrscurrent/Vol04_Ch0201-0257/HRS0245/HRS_0245-0003.htm

ⁱⁱ Bloomberg News. "Tobacco Firms Save \$1Billion With Kitty Litter in Cigars," 28 Feb 2013.

<http://www.bloomberg.com/news/articles/2013-03-01/tobacco-firms-save-1-billion-with-kitty-litter-in-cigars>

ⁱⁱⁱ State of Hawai'i, Department of Taxation. "Tobacco Tax Collections and Licenses – Year Ending June 30, 2015."

<http://files.hawaii.gov/tax/stats/monthly/2015fyr7.pdf>

^{iv} Campaign for Tobacco-Free Kids. "The Toll of Tobacco in Hawai'i," 25 Sept 2015.

http://www.tobaccofreekids.org/facts_issues/toll_us/hawaii

^v This study by War Research, Inc. summarizes findings from a phone survey among n=806 Hawaii registered voters, conducted between October 17 and November 8, 2015.

^{vi} Campaign for Tobacco-Free Kids. "Not Your Grandfather's Cigar," 13 Mar 2013.

https://www.tobaccofreekids.org/content/what_we_do/industry_watch/cigar_report/2013CigarReport_Full.pdf



Executive Officers:
Derek Kurisu, KTA Superstores - Chairperson
John Erickson, Young's Market Company – Vice Chair
Bob Stout, Times Supermarkets – Secretary/Treasurer
Lauren Zirbel, Executive Director

1050 Bishop St. PMB 235
Honolulu, HI 96813
Fax : 808-791-0702
Telephone : 808-533-1292

TO:
COMMITTEE ON WAYS AND MEANS
Representative Jill N. Tokuda, Chair
Representative Donovan M. Dela Cruz, Vice Chair

FROM: HAWAII FOOD INDUSTRY ASSOCIATION
Lauren Zirbel, Executive Director

DATE: Thursday, February 4, 2015
TIME: 9:00am
PLACE: Conference Room 211

RE: SB2135

Position: Support

The Hawaii Food Industry Association is comprised of two hundred member companies representing retailers, suppliers, producers, and distributors of food and beverage related products in the State of Hawaii.

We support this measure. A taxation rate for large cigars of the lesser of: fifty cents for each large cigar; or fifty per cent of the wholesale price is a fair and reasonable rate for these products.

Thank you for the opportunity to testify.

February 3, 2016

TO: Chair Jill N. Tokuda and Members of the Senate Committee on Ways and Means

FROM: Cigar Association of America, Inc.
(William Goo)

RE: **SB 2135** - Relating to Taxation
Hearing Date: February 4, 2016
Time: 9:00 am

My name is William Goo. I represent the Cigar Association of America, Inc. (CAA).

CAA **supports** SB 2135 which creates a tax cap on the sale of large cigars. This bill would tax large cigars at the lesser of 50¢ for each large cigar or 50% of the wholesale price of a large cigar which is the current rate. The effect of a cap would not necessarily be an increase in the number of cigar consumers or the consumption rate but should result in an increase in local purchases and hence, more tax revenue for the State.

Thank you for considering this testimony.



To: The Honorable Jill Tokuda, Chair
and Members of the Senate Committee on Ways and Means

Date: Thursday, February 4, 2016
Time: 9:00 a.m.
Place: Conference Room 211, State Capitol

From: Les Drent
for the Hawaii Cigar Association

Re: SB2135 Relating to Taxation

Dear Senator Tokua and Members of the Senatate Committee on Ways and Means,

The Hawaii Cigar Association stands in strong **SUPPORT** of SB2135.

This act would bring further tax parity to HRS section 245-1. In 2013 the Hawaii Senate agreed that premium cigar sellers whose products are intended for adult consumers (including cigars produced with Hawaii grown tobacco) are unfairly burdened by the current percentage tax. In 2014 the Hawaii House agreed that large cigars are unfairly burdened by the current percentage tax. In 2015 the Hawaii Senate agreed that large cigars are unfairly burdened by the percentage tax. After three years both sides acknowledged that this tax places Hawaii cigar retailers at a disadvantage when competing with those selling cheaper cigars through mail order. The Legislature further acknowledged that few if any consumers filed usage taxes for mail order purchases, creating a loss of revenue for the state.

Island retailers estimate that 90 percent of all mail order cigars bought in Hawaii are purchased from unlicensed sources. If you doubt the impact this has on tax revenue, consider that the state collected nearly \$1.6 million in large cigar taxes in 2011, yet there were only sixty-nine filings (fewer than six a month on average) for that year from unlicensed sources. Data for the years 2012 thru 2014 were not made available.

Under SB2135, a flat rate tax of \$.50 would be applied to large cigars. This would incentivize Hawai'i residents to purchase competitively priced premium cigars from legitimate in-state sources, generating an additional \$1 million in tax revenue. (That estimate is based on the \$2 average wholesale price of a premium cigar).

Under the current tax regime, and after subtracting the Federal tax of \$.40 per cigar, a tax of \$.80 per premium cigar is assessed by dealers and wholesalers, bringing the average wholesale price to \$2.80, or \$5.60 on average when retailed. This can seriously distort the retail price of a premium cigar sold in Hawai'i. For example, the Kauai Cigar Company is taxed between \$1.60 to \$2 on cigars costing \$4 or more under the current 50 percent ad valorem. Once that cigar is keystoned for retail, it costs \$10 to \$12. Why would any Hawai'i consumer purchase cigars at these prices when they can buy a similar cigar through mail order

For More Information on the Hawaii Cigar Association please visit

hawaiicigarassociation.org

at half the price?

If you doubt the potential windfall in added revenue that a flat tax on large cigars would provide, consider the cigarette tax stamp implemented in 2000 as an analogy. In that case tobacco tax revenue jumped from \$42 million in 2000 to more than \$66 million in 2002. This was the direct result of a weakened black market and fewer sales of untaxed cigarettes, along with enforcement by the Attorney General's Tobacco Tax Enforcement Unit. There is good reason to believe that a similar jump in revenue would occur with large cigars once the disparity created by the ad valorem 50 percent tax is resolved.

According to a 2012 United States Department of Commerce Economic & Statistics Administration Report, mail order and electronic sales have grown at the staggering rate of 14 percent per year on average over the past decade. Empirical data show that states such as Oregon, Rhode Island, Washington, Wisconsin and Iowa that have high tobacco taxes but that also cap large cigar taxes at \$.50 have generated significantly higher tax revenue—the direct result of relieving a competitive disadvantage afflicting local business.

In 2013 the Arkansas state legislature joined Connecticut, Iowa, Oregon, Washington, Rhode Island, Michigan, Wisconsin and Vermont in recognizing that a tax cap or flat rate tax on cigars encourages more in-state sales, leading ultimately to higher tax revenue. In my humble opinion, Hawai'i should be next.

On behalf of all those in our state who support the large cigar industry, we thank you for your effort to bring parity to all under Hawaii law.

Sincerely,

A handwritten signature in black ink, appearing to read "Les Drent". The signature is written in a cursive, flowing style.

Les Drent
for the Hawaii Cigar Association



CAP THE CIGAR TAX!

Create Fairness and Equal Opportunity for Hawaii Businesses

Tax Caps in other US States with high % Cigar Taxes

Arkansas
(68% mfr. price, 50¢ cap)

Connecticut
(50% wholesale, 50¢ cap)

Florida
(no tax on cigars)

Iowa
(50% wholesale, 50¢ cap)

Michigan
(32% wholesale, 50¢ cap)

New Hampshire
(No tax on premium cigars)

Oregon
(65% wholesale price, 50¢ cap)

Pennsylvania
(no tax on cigars)

Rhode Island
(80% wholesale price, 50¢ cap)

Wisconsin
(71% mfr. price, 50¢ cap)

Washington
(95% taxable sales price, 75¢ cap)

US Government
(52.75% mfr. price 40.26¢ cap)

hawaiicigarassociation.org

From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: mz9995@hotmail.com
Subject: Submitted testimony for SB2135 on Feb 4, 2016 09:00AM
Date: Tuesday, February 02, 2016 7:11:03 PM

SB2135

Submitted on: 2/2/2016

Testimony for WAM on Feb 4, 2016 09:00AM in Conference Room 211

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

Comments: The Hawaii Smokers Alliance supports all legislation that would reduce the excessive tax burden that is currently being levied on constituents who enjoy tobacco.

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.

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

TO: Chair Jill Tokuda and Members of the Senate Committee on Ways and Means

FROM: Mokule'ia Cigar Company

RE: SB 2135, Large Cigars; Tax
Hearing Date: February 4, 2016
Time: 9:00 AM

My name is Kalani Matsuura and I am the owner of Mokule'ia Cigar Company. I recently started retailing large premium cigars in June of 2014.

I support SB 2135 which creates a tax cap on the sale of large premium cigars. I am a tobacconist and a consumer of large premium cigars. Until becoming a cigar retailer I purchased majority of my large premium cigars online. Purchasing online gains no revenue for the state. The cap would benefit local cigar retailers, consumers and generate revenue for the State. The cap will allow local retailers to price premium cigars at competitive rates and consumers will be able to purchase premium cigars at fair market pricing. The State would see an increase in local purchases thus, gaining tax revenue for the State. Protection of our current brick and mortar cigar stores and cigar retailers is paramount. The tax cap will provide the local cigar industry potential for growth and stability.

Mahalo for considering this testimony.



To: The Honorable Jill Tokuda, Chair
and Members of the Senate Committee on Ways and Means

Date: Thursday, February 4, 2016
Time: 9:00 a.m.
Place: Conference Room 211, State Capitol

From: Les Drent
for the Kauai Cigar Company

Re: SB2135 Relating to Taxation

Dear Senator Tokua and Members of the Senatate Committee on Ways and Means,

The Kauai Cigar Company, its employees, and industry partners stand in strong **SUPPORT** of SB2135.

This bill, if passed, would bring parity to the Hawaii tax code, and our Kauai grown cigars would finally be treated fairly under the law. For years, our company has been paying much more than its fair share of taxes as a result of an extremely high cost of production here in the Islands. Because the tax rate is percentage based, our competitors are selling the same size cigars, but are able to charge less tax as a result of a much lower cost of goods. Furthermore, many of our competitors' cigars are made entirely by machine and sell at very low price points, thus driving the tax liability to a mere fraction of what Kauai Cigar Company must pay every month on its M19 returns.

Also impacting our farming business negatively is the loss of sales as a result of many Hawaii consumers purchasing lower priced mail order premium cigars from outside of Hawaii. We strongly believe that few, if any, of these consumers file usage tax returns on their out of State purchases. We lose, the Department of Revenue loses, and ultimately the people of Hawaii lose with the loss of tax collection.

Even under this unfair tax structure, no farm laborer is paid less than fifteen dollars per hour, and full time employees receive the benefit of full health care insurance, paid in full by the company. Every employee is covered by Worker's compensation insurance, and Temporary Disability Insurance. When you add all this together and tax the final product at 50% what you have are cigars that are priced between ten to twenty dollars by the time they hit store shelves. And at these prices, we would venture to guess that these cigars never reach the hands of a youth consumer!

For all these reasons listed, all of us at Kauai Cigar Company applaud each and every Hawaii Legislator that recognizes our hard work, and our right to be treated fairly under Hawaii tax code.

Sincerely,

Les Drent
Farmer/President

From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: hwlee@hotmail.com
Subject: Submitted testimony for SB2135 on Feb 4, 2016 09:00AM
Date: Monday, February 01, 2016 10:59:49 PM

SB2135

Submitted on: 2/1/2016

Testimony for WAM on Feb 4, 2016 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Herbert Lee	Individual	Support	No

Comments: Johnathon Myers Ms Jill N. Tokuda Chair, WAM Senate District 24 Hawaii State Capitol, Room 207 phone: 808-587-7215 fax: 808-587-7220 sentokuda@capitol.hawaii.gov SUBJECT: WAM CONFERENCE for SB2135, SUPPORT written as a tax cap [February 4, 2016] Senator Jill Tokuda: I understand you will be the Ways and Means (WAM) Chair of the Conference that will be deliberating over Senate Bill 2135 (SB2135). I am reaching out to you today to SUPPORT and vote AYE on SB2135 written only as an excise tax cap on large or premium cigars. Creating a tax cap on large or premium cigars is not going to create new cigar smokers; all the cigar smokers already existing and we are here to stay. The tax cap will control whether we spend our money locally within the state of Hawai'i and generate taxable revenue for local and small businesses; or with no tax cap we send our money out-of-state via mail order purchases and online purchases and the state of Hawai'i does not receive a cent. All residents and locals of the state of Hawai'i inherently want to support local businesses and keep the money within the state--we all benefit. It is important to all of us consumers and purveyors of large or premium cigars that you understand. In summary, SUPPORT and vote AYE on SB2135 written ONLY as an excise tax cap on large or premium cigars. Thank you for your time and support! Your supporter and constituent, Herbert Lee

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.

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

From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: gtrisfun@aol.com
Subject: *Submitted testimony for SB2135 on Feb 4, 2016 09:00AM*
Date: Monday, February 01, 2016 10:42:10 PM

SB2135

Submitted on: 2/1/2016

Testimony for WAM on Feb 4, 2016 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Jeremy Roller	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.

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

From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: myers_florida@rocketmail.com
Subject: Submitted testimony for SB2135 on Feb 4, 2016 09:00AM
Date: Monday, February 01, 2016 8:51:09 PM

SB2135

Submitted on: 2/1/2016

Testimony for WAM on Feb 4, 2016 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Johnathon Myers	Individual	Support	No

Comments: RE: WAM CONFERENCE for SB2135, SUPPORT written as a tax cap [February 4, 2016] Senator Jill Tokuda and Senator Donovan Dela Cruz: I understand you will be the Ways and Means (WAM) Chair and Vice Chair, respectively, of the Conference that will be deliberating over Senate Bill 2135 (SB2135). I am reaching out to you today to SUPPORT and vote AYE on SB2135 written only as an excise tax cap on large or premium cigars. Creating a tax cap on large or premium cigars is not going to create new cigar smokers; all the cigar smokers already exist and we are here to stay. The tax cap will control whether we spend our money locally within the state of Hawai'i and generate taxable revenue for local and small businesses; or with no tax cap we send our money out-of-state via mail order purchases and online purchases and the state of Hawai'i does not receive a cent. All residents and locals of the state of Hawai'i inherently want to support local businesses and keep the money within the state--we all benefit. It is important to all of us consumers and purveyors of large or premium cigars that you understand. In summary, SUPPORT and vote AYE on SB2135 written ONLY as an excise tax cap on large or premium cigars. Thank you for your time and support! Your supporter and constituent, Johnathon Myers Cigar Rights of America Ambassador, Hawai'i

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To:

From: Jon Fia

February 1, 2016

Re: SB2135

Position: In STRONG SUPPORT

As a resident of Hawaii, I understand the difficult financial situation that exists. It is important we all do our part to help the budget, however, I am writing to testify today that the premium cigar industry pays its fair share of taxes. The current cigar tax rate of 50% is disproportionate to most other businesses in Hawaii:

-These increases have just driven the majority of cigar enthusiasts to mail order to buy their premium cigars instead of buying locally.

-Passing SB2135 with a .50 cent per cigar cap, would recapture sales lost to mail order and the internet thus supporting small local businesses and increasing tax revenue for the state of Hawaii.

-According to industry experts, the Premium Cigar Internet Business currently represents between 55-60% of all premium cigars sold in the U.S. This number is an average for all states. For high cigar tax states such as Hawaii, cigar internet purchases are much much higher. Im very tuned into the local premium cigar scene and it would be easy for me to say that virtually every cigar enthusiast I know makes the majority of their cigar purchases via the internet. In the cigar business, Hawaii is referred to as a sampling state. That means consumers will buy 1 cigar for a local retailer to see if they like it and if they do they will search online to purchase boxes. What would you rather have? A couple dollars tax revenue off of one cigar or \$12.50 tax revenue from the sale of a box ? This is a situation where less is more.

-NO CIGAR taxes nor the state GE excise taxes are charged by on line sellers so this makes it very difficult for consumers to ignore savings of anywhere from \$50-\$100 on each box of cigars. I frequently witness consumer walk into a local retailer, inquire about cost on a specific box of cigars, and scoff at the quoted a price by the retailer, and then rub it in by telling the retailer that they can buy it online and save 50.00 or more. The retailer explains that we have a state tax but to no avail. To the consumer \$50.00 is \$50.00 and they walk out without purchasing anything. This situation happens time and time again to our local retailers. The retailer loses a sale, the state loses tobacco tax revenue and GE tax revenue.

-The .50 cent tax cap is fair number that would make us competitive. For example, Rhode Island has a higher tax but caps each cigar at \$.50 cents. This cap has served to increase tax revenues in Rhode Island as cigars are more competitively priced with online

sellers. Conversely increases in New York made to their cigar tax had almost decimated the industry. They finally woke up and also implemented a cigar tax cap recently. Other states that have very high taxes like Washington State and Oregon have also implemented caps that have rejuvenated the industry and increased state tax revenues. Having a cap would be an win-win situation for the retailers, the consumers, and for the state in increased tax revenue. Many other states have also recognized this and also have implemented tax caps to the tune of 14 states now.

-I would also like to ask that you take those statistics from those organizations that are anti-tobacco with a grain of salt. They will tell you by raising the tax, the state will increase revenue. They obviously never took Economics 101 and learned the basic principles of price elasticity. When price goes up, sales go down. This is especially true when there are alternative places to buy the same product i.e. the internet. They will also label cigars in the same light as cigarettes which they are not.

-Premium cigars need not be bought in shops. It is extremely convenient to purchase online and consumers know this. A lack of a cigar tax cap will continue to chase business out of Hawaii thereby reducing potential revenues. I am confident that this information I have provided is accurate and that the progressive measures taken by other states be considered or our state will continue to lose potential tax revenues to other states.

Thank you for taking my testimony into consideration.

Kindest Regards,

Jon Fia
Cigar Enthusiast

From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: cee3po@gmail.com
Subject: Submitted testimony for SB2135 on Feb 4, 2016 09:00AM
Date: Tuesday, February 02, 2016 3:43:18 PM

SB2135

Submitted on: 2/2/2016

Testimony for WAM on Feb 4, 2016 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Sean Chai	Individual	Support	No

Comments: Senator Jill Tokuda and Senator Donovan Dela Cruz: I understand you will be the Ways and Means (WAM) Chair and Vice Chair, respectively, of the Conference that will be deliberating over Senate Bill 2135 (SB2135). I am reaching out to you today to SUPPORT and vote AYE on SB2135 written only as an excise tax cap on large or premium cigars. Creating a tax cap on large or premium cigars is not going to create new cigar smokers; all the cigar smokers already exist and we are here to stay. The tax cap will control whether we spend our money locally within the state of Hawai'i and generate taxable revenue for local and small businesses; or with no tax cap we send our money out-of-state via mail order purchases and online purchases and the state of Hawai'i does not receive a cent. All residents and locals of the state of Hawai'i inherently want to support local businesses and keep the money within the state--we all benefit. It is important to all of us consumers and purveyors of large or premium cigars that you understand. In summary, SUPPORT and vote AYE on SB2135 written ONLY as an excise tax cap on large or premium cigars. Thank you for your time and support! Your supporter and constituent, Sean Chai

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: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: gigidrent@gmail.com
Subject: Submitted testimony for SB2135 on Feb 4, 2016 09:00AM
Date: Monday, February 01, 2016 8:22:10 PM

SB2135

Submitted on: 2/1/2016

Testimony for WAM on Feb 4, 2016 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
gigi Drent	Individual	Support	No

Comments: A tax cap would make it fair for locally made products where the cost of production (hence the wholesale price) is a lot higher. Although a percentage rate seems fair, it is not the case. For example, 50% of two dollars is \$1 whereas 50% of ten dollars is \$5. I support having a tax cap on large cigars.

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From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: tai1983@gmail.com
Subject: *Submitted testimony for SB2135 on Feb 4, 2016 09:00AM*
Date: Tuesday, February 02, 2016 8:11:26 AM

SB2135

Submitted on: 2/2/2016

Testimony for WAM on Feb 4, 2016 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Tai Erum	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: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: eric_stoddard@hotmail.com
Subject: Submitted testimony for SB2135 on Feb 4, 2016 09:00AM
Date: Tuesday, February 02, 2016 8:09:59 PM

SB2135

Submitted on: 2/2/2016

Testimony for WAM on Feb 4, 2016 09:00AM in Conference Room 211

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

Comments: Vice Chair, WAM Senate District 22 Hawaii State Capitol, Room 202 phone: 808-586-6090 fax: 808-586-6091 sendelacruz@capitol.hawaii.gov SUBJECT: WAM CONFERENCE for SB2135, SUPPORT written as a tax cap [February 4, 2016] Senator Donovan Dela Cruz: I understand you will be the Ways and Means (WAM) Vice Chair of the Conference that will be deliberating over Senate Bill 2135 (SB2135). I am reaching out to you today to SUPPORT and vote AYE on SB2135 written only as an excise tax cap on large or premium cigars. Creating a tax cap on large or premium cigars is not going to create new cigar smokers; all the cigar smokers already exist and we are here to stay. The tax cap will control whether we spend our money locally within the state of Hawai'i and generate taxable revenue for local and small businesses; or with no tax cap we send our money out-of-state via mail order purchases and online purchases and the state of Hawai'i does not receive a cent. All residents and locals of the state of Hawai'i inherently want to support local businesses and keep the money within the state--we all benefit. It is important to all of us consumers and purveyors of large or premium cigars that you understand. In summary, SUPPORT and vote AYE on SB2135 written ONLY as an excise tax cap on large or premium cigars. Thank you for your time and support! Your supporter and constituent, Eric Stoddard

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: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: makule@maui.net
Subject: Submitted testimony for SB2135 on Feb 4, 2016 09:00AM
Date: Tuesday, February 02, 2016 7:17:46 PM

SB2135

Submitted on: 2/2/2016

Testimony for WAM on Feb 4, 2016 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Bill Medeiros	Individual	Support	No

Comments: I support the bill to cap taxes on large cigars. A flat tax is easily regulated and enforced. The measure would also allow local businesses to be more competitive and therefore would support the Hawaii economy and protect local jobs. Existing laws already restrict the use of tobacco by minors. Thank you for the opportunity to submit testimony on this measure.

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From: [Donna Chalmers](#)
To: [WAM Testimony](#)
Subject: Oppose SB 2135, Relating to Taxation
Date: Tuesday, February 02, 2016 2:27:58 PM

Date: February 4, 2016

To: The Honorable Jill Tokuda, Chair
The Honorable Donovan Dela Cruz, Vice Chair
Members of the Senate Committee on Ways and Means

Re: Strong Opposition to SB 2135, Relating to Taxation

Hrg: February 4, 2016 at 9:00am at Capitol Room 211

Please dont make it cheaper for young adults and teenagers to smoke. Help reduce our future health care costs.

I strongly oppose SB 2135 which would lower the tax on large cigars to the lesser of a) 50 cents each or b) 50 percent of the wholesale price for each cigar.

Cigars are tobacco products. According to the National Cancer Institute and the U.S. Surgeon General, cigar smoking causes cancer, heart disease and chronic obstructive pulmonary disease (COPD). Cigar smoke contains the same toxins as cigarette smoke, and many new cigar products are more easily smoked and inhaled just like cigarettes.

Large cigar sales have increased, while sales of small cigars decreased. Between Fiscal Year 2014 and 2015, cigar sales in Hawai'i increased by 7%. Cigars today are no longer just smoked by older men. Instead, the cigar market consists of products that vary widely in sizes, shapes, flavors and prices, making them appealing to a broader audience, including kids. Lowering the tax will make it even more appealing for teens to start smoking.

High school students and young adults smoke cigars at twice the rates of all adults. Young people model adult behaviors and more kids are learning to smoke cigars. According to the national 2011 Youth Risk Behavior Survey , young adults (ages 18-24) have the highest cigar smoking rate at 15.9 percent compared to 6.6 percent of all adults that smoked cigars in the past month.

Lowering or capping taxes on any tobacco product sends the wrong public health message. Hawai'i is already considered a vanguard state in the nation, with our current smoke-free and tobacco control laws protecting our residents and children. Large cigars are already taxed at lower rates than other tobacco products. Lowering the tax on large cigars compared to cigarettes and small cigars will make these products more affordable to price-sensitive youth and encourages those smoking cigarettes to switch to cigars, rather than quit.

Hawai'i has been leading the way in tobacco control, and this bill is a step backwards for our State. I strongly oppose SB 2135 and ask you to hold this bill in committee.

Mahalo,

Donna Chalmers
HCR 3 box 11074
Keaau, HI 96749

From: [Bernie Sakoda](#)
To: [WAM Testimony](#)
Subject: Oppose SB 2135, Relating to Taxation
Date: Tuesday, February 02, 2016 3:53:58 PM

Date: February 4, 2016

To: The Honorable Jill Tokuda, Chair
The Honorable Donovan Dela Cruz, Vice Chair
Members of the Senate Committee on Ways and Means

Re: Strong Opposition to SB 2135, Relating to Taxation

Hrg: February 4, 2016 at 9:00am at Capitol Room 211

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Hawai'i has been leading the way in tobacco control, and this bill is a step backwards for our State. I strongly oppose SB 2135 and ask you to hold this bill in committee.

Mahalo,

Bernie Sakoda
3630 Lala Rd
Lihue, HI 96766

From: [Bev Brody](#)
To: [WAM Testimony](#)
Subject: Oppose SB 2135, Relating to Taxation
Date: Wednesday, February 03, 2016 10:38:29 AM

Date: February 4, 2016

To: The Honorable Jill Tokuda, Chair
The Honorable Donovan Dela Cruz, Vice Chair
Members of the Senate Committee on Ways and Means

Re: Strong Opposition to SB 2135, Relating to Taxation

Hrg: February 4, 2016 at 9:00am at Capitol Room 211

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Hawai'i has been leading the way in tobacco control, and this bill is a step backwards for our State. I strongly oppose SB 2135 and ask you to hold this bill in committee.

Mahalo,

Bev Brody
4751 Wailapa Road
Kilauea, HI 96754

From: [Bryan Mih](#)
To: [WAM Testimony](#)
Subject: Oppose SB 2135, Relating to Taxation
Date: Tuesday, February 02, 2016 10:41:25 PM

Date: February 4, 2016

To: The Honorable Jill Tokuda, Chair
The Honorable Donovan Dela Cruz, Vice Chair
Members of the Senate Committee on Ways and Means

Re: Strong Opposition to SB 2135, Relating to Taxation

Hrg: February 4, 2016 at 9:00am at Capitol Room 211

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Hawai'i has been leading the way in tobacco control, and this bill is a step backwards for our State. I strongly oppose SB 2135 and ask you to hold this bill in committee.

Mahalo,
Bryan Mih, MD MPH FAAP
Pediatrician

Bryan Mih
1944 Naniu Pl
Honolulu, HI 96822

From: [Christopher La Chica](#)
To: [WAM Testimony](#)
Subject: Oppose SB 2135, Relating to Taxation
Date: Tuesday, February 02, 2016 2:29:18 PM

Date: February 4, 2016

To: The Honorable Jill Tokuda, Chair
The Honorable Donovan Dela Cruz, Vice Chair
Members of the Senate Committee on Ways and Means

Re: Strong Opposition to SB 2135, Relating to Taxation

Hrg: February 4, 2016 at 9:00am at Capitol Room 211

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Lowering or capping taxes on any tobacco product sends the wrong public health message. Hawai'i is already considered a vanguard state in the nation, with our current smoke-free and tobacco control laws protecting our residents and children. Large cigars are already taxed at lower rates than other tobacco products. Lowering the tax on large cigars compared to cigarettes and small cigars will make these products more affordable to price-sensitive youth and encourages those smoking cigarettes to switch to cigars, rather than quit.

Hawai'i has been leading the way in tobacco control, and this bill is a step backwards for our State. I strongly oppose SB 2135 and ask you to hold this bill in committee.

Mahalo,
Christopher La Chica

Christopher La Chica

Mililani, HI 96789

From: [Cyd L. Hoffeld](#)
To: [WAM Testimony](#)
Subject: Oppose SB 2135, Relating to Taxation
Date: Tuesday, February 02, 2016 4:07:08 PM

Date: February 4, 2016

To: The Honorable Jill Tokuda, Chair
The Honorable Donovan Dela Cruz, Vice Chair
Members of the Senate Committee on Ways and Means

Re: Strong Opposition to SB 2135, Relating to Taxation

Hrg: February 4, 2016 at 9:00am at Capitol Room 211

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Hawai'i has been leading the way in tobacco control, and this bill is a step backwards for our State. I strongly oppose SB 2135 and ask you to hold this bill in committee.

Mahalo,

Cyd L. Hoffeld
RR2 Box 4549
Kalapana-Pahoa, HI 96778

From: [Cynthia Chow](#)
To: [WAM Testimony](#)
Subject: Oppose SB 2135, Relating to Taxation
Date: Tuesday, February 02, 2016 4:15:21 PM

Date: February 4, 2016

To: The Honorable Jill Tokuda, Chair
The Honorable Donovan Dela Cruz, Vice Chair
Members of the Senate Committee on Ways and Means

Re: Strong Opposition to SB 2135, Relating to Taxation

Hrg: February 4, 2016 at 9:00am at Capitol Room 211

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Hawai'i has been leading the way in tobacco control, and this bill is a step backwards for our State. I strongly oppose SB 2135 and ask you to hold this bill in committee.

Mahalo,

Cynthia Chow
46-369 Haiku Road
D-6
Kaneohe, HI 96744

From: [Debbie Apolo](#)
To: [WAM Testimony](#)
Subject: Oppose SB 2135, Relating to Taxation
Date: Tuesday, February 02, 2016 4:08:06 PM

Date: February 4, 2016

To: The Honorable Jill Tokuda, Chair
The Honorable Donovan Dela Cruz, Vice Chair
Members of the Senate Committee on Ways and Means

Re: Strong Opposition to SB 2135, Relating to Taxation

Hrg: February 4, 2016 at 9:00am at Capitol Room 211

I strongly oppose SB 2135 which would lower the tax on large cigars to the lesser of a) 50 cents each or b) 50 percent of the wholesale price for each cigar.

Cigars are tobacco products. According to the National Cancer Institute and the U.S. Surgeon General, cigar smoking causes cancer, heart disease and chronic obstructive pulmonary disease (COPD). Cigar smoke contains the same toxins as cigarette smoke, and many new cigar products are more easily smoked and inhaled just like cigarettes.

Large cigar sales have increased, while sales of small cigars decreased. Between Fiscal Year 2014 and 2015, cigar sales in Hawai'i increased by 7%. Cigars today are no longer just smoked by older men. Instead, the cigar market consists of products that vary widely in sizes, shapes, flavors and prices, making them appealing to a broader audience, including kids. Lowering the tax will make it even more appealing for teens to start smoking.

High school students and young adults smoke cigars at twice the rates of all adults. Young people model adult behaviors and more kids are learning to smoke cigars. According to the national 2011 Youth Risk Behavior Survey, young adults (ages 18-24) have the highest cigar smoking rate at 15.9 percent compared to 6.6 percent of all adults that smoked cigars in the past month.

Lowering or capping taxes on any tobacco product sends the wrong public health message. Hawai'i is already considered a vanguard state in the nation, with our current smoke-free and tobacco control laws protecting our residents and children. Large cigars are already taxed at lower rates than other tobacco products. Lowering the tax on large cigars compared to cigarettes and small cigars will make these products more affordable to price-sensitive youth and encourages those smoking cigarettes to switch to cigars, rather than quit.

Hawai'i has been leading the way in tobacco control, and this bill is a step backwards for our State. I strongly oppose SB 2135 and ask you to hold this bill in committee.

Mahalo!

Debbie Apolo

Debbie Apolo
95-045 Wiakalani Drive
#G104
Mililani, HI 96789

From: [Forrest Batz](#)
To: [WAM Testimony](#)
Subject: Oppose SB 2135, Relating to Taxation
Date: Tuesday, February 02, 2016 2:24:00 PM

Date: February 4, 2016

To: The Honorable Jill Tokuda, Chair
The Honorable Donovan Dela Cruz, Vice Chair
Members of the Senate Committee on Ways and Means

Re: Strong Opposition to SB 2135, Relating to Taxation

Hrg: February 4, 2016 at 9:00am at Capitol Room 211

I strongly oppose SB 2135 which would lower the tax on large cigars to the lesser of a) 50 cents each or b) 50 percent of the wholesale price for each cigar.

Cigars are tobacco products and just as harmful as other tobacco products.

According to the National Cancer Institute and the U.S. Surgeon General, cigar smoking causes cancer, heart disease and chronic obstructive pulmonary disease (COPD). Cigar smoke contains the same toxins as cigarette smoke, and many new cigar products are more easily smoked and inhaled just like cigarettes.

Large cigar sales have increased, while sales of small cigars decreased. Between Fiscal Year 2014 and 2015, cigar sales in Hawai'i increased by 7%. Cigars today are no longer just smoked by older men. Instead, the cigar market consists of products that vary widely in sizes, shapes, flavors and prices, making them appealing to a broader audience, including kids. Lowering the tax will make it even more appealing for teens to start smoking.

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Lowering or capping taxes on any tobacco product sends the wrong public health message. Hawai'i is already considered a vanguard state in the nation, with our current smoke-free and tobacco control laws protecting our residents and children. Large cigars are already taxed at lower rates than other tobacco products.

Lowering the tax on large cigars compared to cigarettes and small cigars sends an unconscious message that large cigars are not as harmful as other tobacco products, will make these products more affordable to price-sensitive youth and encourages those smoking cigarettes to switch to cigars, rather than quit.

Hawai'i has been leading the way in reducing the harmful effects of tobacco in our community, and this bill is a step backwards for our State. I strongly oppose SB 2135 and ask you to hold this bill in committee.

Mahalo,

Forrest Batz
HC3 Box 4730
Keaau, HI 96749

From: [Francis Wong](#)
To: [WAM Testimony](#)
Subject: Oppose SB 2135, Relating to Taxation
Date: Wednesday, February 03, 2016 9:25:12 AM

Date: February 4, 2016

To: The Honorable Jill Tokuda, Chair
The Honorable Donovan Dela Cruz, Vice Chair
Members of the Senate Committee on Ways and Means

Re: Strong Opposition to SB 2135, Relating to Taxation

Hrg: February 4, 2016 at 9:00am at Capitol Room 211

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Cigars are tobacco products. According to the National Cancer Institute and the U.S. Surgeon General, cigar smoking causes cancer, heart disease and chronic obstructive pulmonary disease (COPD). Cigar smoke contains the same toxins as cigarette smoke, and many new cigar products are more easily smoked and inhaled just like cigarettes.

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Hawai'i has been leading the way in tobacco control, and this bill is a step backwards for our State. I strongly oppose SB 2135 and ask you to hold this bill in committee.

Mahalo,

Francis Wong
3522 Ala Aloalo Pl.
Honolulu, HI 96818

From: [Hau'oli Tomoso](#)
To: [WAM Testimony](#)
Subject: Oppose SB 2135, Relating to Taxation
Date: Tuesday, February 02, 2016 2:18:59 PM

Date: February 4, 2016

To: The Honorable Jill Tokuda, Chair
The Honorable Donovan Dela Cruz, Vice Chair
Members of the Senate Committee on Ways and Means

Re: Strong Opposition to SB 2135, Relating to Taxation

Hrg: February 4, 2016 at 9:00am at Capitol Room 211

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Hawai'i has been leading the way in tobacco control, and this bill is a step backwards for our State. I strongly oppose SB 2135 and ask you to hold this bill in committee.

Mahalo,
John A. H. Tomoso, MSW, ACSW, LSW
51 Ku'ula Street
Kahului, Maui, HI 96732-2906

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

From: [Holly Kessler](#)
To: [WAM Testimony](#)
Subject: Oppose SB 2135, Relating to Taxation
Date: Tuesday, February 02, 2016 5:20:23 PM

Date: February 4, 2016

To: The Honorable Jill Tokuda, Chair
The Honorable Donovan Dela Cruz, Vice Chair
Members of the Senate Committee on Ways and Means

Re: Strong Opposition to SB 2135, Relating to Taxation

Hrg: February 4, 2016 at 9:00am at Capitol Room 211

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Hawai'i has been leading the way in tobacco control, and this bill is a step backwards for our State. I strongly oppose SB 2135 and ask you to hold this bill in committee.

Mahalo,

Holly Kessler
PO Box 61681
Honolulu, HI 96839

From: [Jasmine Kalama](#)
To: [WAM Testimony](#)
Subject: Oppose SB 2135, Relating to Taxation
Date: Wednesday, February 03, 2016 10:49:41 AM

Date: February 4, 2016

To: The Honorable Jill Tokuda, Chair
The Honorable Donovan Dela Cruz, Vice Chair
Members of the Senate Committee on Ways and Means

Re: Strong Opposition to SB 2135, Relating to Taxation

Hrg: February 4, 2016 at 9:00am at Capitol Room 211

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Hawai'i has been leading the way in tobacco control, and this bill is a step backwards for our State. I strongly oppose SB 2135 and ask you to hold this bill in committee.

Mahalo,

Jasmine Kalama
87-198 Kaukamana Rd. Apt. C
Waianae, HI 96792

From: [Jayson O'Donnell](#)
To: [WAM Testimony](#)
Subject: Oppose SB 2135, Relating to Taxation
Date: Tuesday, February 02, 2016 4:20:18 PM

Date: February 4, 2016

To: The Honorable Jill Tokuda, Chair
The Honorable Donovan Dela Cruz, Vice Chair
Members of the Senate Committee on Ways and Means

Re: Strong Opposition to SB 2135, Relating to Taxation

Hrg: February 4, 2016 at 9:00am at Capitol Room 211

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Hawai'i has been leading the way in tobacco control, and this bill is a step backwards for our State. I strongly oppose SB 2135 and ask you to hold this bill in committee.

Mahalo,

Jayson O'Donnell
3311 Campbell Ave
Honolulu, HI 96815

From: [Jennifer Hausler](#)
To: [WAM Testimony](#)
Subject: Oppose SB 2135, Relating to Taxation
Date: Tuesday, February 02, 2016 10:32:22 PM

Date: February 4, 2016

To: The Honorable Jill Tokuda, Chair
The Honorable Donovan Dela Cruz, Vice Chair
Members of the Senate Committee on Ways and Means

Re: Strong Opposition to SB 2135, Relating to Taxation

Hrg: February 4, 2016 at 9:00am at Capitol Room 211

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Hawai'i has been leading the way in tobacco control, and this bill is a step backwards for our State. I strongly oppose SB 2135 and ask you to hold this bill in committee.

Mahalo,

Jennifer Hausler
1429 kuloko st
Kuloko
Pearl city, HI 96782

From: [Jill Gray](#)
To: [WAM Testimony](#)
Subject: Oppose SB 2135, Relating to Taxation
Date: Tuesday, February 02, 2016 3:46:00 PM

Date: February 4, 2016

To: The Honorable Jill Tokuda, Chair
The Honorable Donovan Dela Cruz, Vice Chair
Members of the Senate Committee on Ways and Means

Re: Strong Opposition to SB 2135, Relating to Taxation

Hrg: February 4, 2016 at 9:00am at Capitol Room 211

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Hawai'i has been leading the way in tobacco control, and this bill is a step backwards for our State. I strongly oppose SB 2135 and ask you to hold this bill in committee.

Mahalo,

Jill Gray
326A Iolani Ave.
Honolulu, HI 96813

From: [Jodilyn Kunimoto](#)
To: [WAM Testimony](#)
Subject: Oppose SB 2135, Relating to Taxation
Date: Wednesday, February 03, 2016 5:07:38 AM

Date: February 4, 2016

To: The Honorable Jill Tokuda, Chair
The Honorable Donovan Dela Cruz, Vice Chair
Members of the Senate Committee on Ways and Means

Re: Strong Opposition to SB 2135, Relating to Taxation

Hrg: February 4, 2016 at 9:00am at Capitol Room 211

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Hawai'i has been leading the way in tobacco control, and this bill is a step backwards for our State. I strongly oppose SB 2135 and ask you to hold this bill in committee.

Mahalo,

Jodilyn Kunimoto
Kunimoto
Hilo, HI 96720

From: [Joseph Humphry](#)
To: [WAM Testimony](#)
Subject: Oppose SB 2135, Relating to Taxation
Date: Tuesday, February 02, 2016 6:31:58 PM

Date: February 4, 2016

To: The Honorable Jill Tokuda, Chair
The Honorable Donovan Dela Cruz, Vice Chair
Members of the Senate Committee on Ways and Means

Re: Strong Opposition to SB 2135, Relating to Taxation

Hrg: February 4, 2016 at 9:00am at Capitol Room 211

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Mahalo,

Joseph Humphry
3579 Nipo Street
Honolulu, HI 96822

From: [Joseph Keawe'aimoku Kaholokula](#)
To: [WAM Testimony](#)
Subject: Oppose SB 2135, Relating to Taxation
Date: Tuesday, February 02, 2016 3:33:43 PM

Date: February 4, 2016

To: The Honorable Jill Tokuda, Chair
The Honorable Donovan Dela Cruz, Vice Chair
Members of the Senate Committee on Ways and Means

Re: Strong Opposition to SB 2135, Relating to Taxation

Hrg: February 4, 2016 at 9:00am at Capitol Room 211

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Mahalo,

Joseph Keawe'aimoku Kaholokula
581 Kamoku St., Apt. 904
Honolulu, HI 96813

From: [Kanani Kilbey](#)
To: [WAM Testimony](#)
Subject: Oppose SB 2135, Relating to Taxation
Date: Tuesday, February 02, 2016 2:21:49 PM

Date: February 4, 2016

To: The Honorable Jill Tokuda, Chair
The Honorable Donovan Dela Cruz, Vice Chair
Members of the Senate Committee on Ways and Means

Re: Strong Opposition to SB 2135, Relating to Taxation

Hrg: February 4, 2016 at 9:00am at Capitol Room 211

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Mahalo,

Kanani Kilbey
53-510 Kamehameha Highway
Attn: Dr. Bryan Mih, HEALTHY program
Hauula, HI 96717

From: [Karyn Leisz-Foley](#)
To: [WAM Testimony](#)
Subject: Oppose SB 2135, Relating to Taxation
Date: Tuesday, February 02, 2016 3:46:22 PM

Date: February 4, 2016

To: The Honorable Jill Tokuda, Chair
The Honorable Donovan Dela Cruz, Vice Chair
Members of the Senate Committee on Ways and Means

Re: Strong Opposition to SB 2135, Relating to Taxation

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Lowering or capping taxes on any tobacco product sends the wrong public health message. Hawai'i is already considered a vanguard state in the nation, with our current smoke-free and tobacco control laws protecting our residents and children. Large cigars are already taxed at lower rates than other tobacco products. Lowering the tax on large cigars compared to cigarettes and small cigars will make these products more affordable to price-sensitive youth and encourages those smoking cigarettes to switch to cigars, rather than quit.

Hawai'i has been leading the way in tobacco control, and this bill is a step backwards for our State. I strongly oppose SB 2135 and ask you to hold this bill in committee.

Mahalo,

Karyn Leisz-Foley
260 Hookipa Road
Kapaa, HI 96746

From: [Kathryn Braun](#)
To: [WAM Testimony](#)
Subject: Oppose SB 2135, Relating to Taxation
Date: Tuesday, February 02, 2016 3:47:37 PM

Date: February 4, 2016

To: The Honorable Jill Tokuda, Chair
The Honorable Donovan Dela Cruz, Vice Chair
Members of the Senate Committee on Ways and Means

Re: Strong Opposition to SB 2135, Relating to Taxation

Hrg: February 4, 2016 at 9:00am at Capitol Room 211

I strongly oppose SB 2135 which would lower the tax on large cigars to the lesser of a) 50 cents each or b) 50 percent of the wholesale price for each cigar.

Cigars are tobacco products. According to the National Cancer Institute and the U.S. Surgeon General, cigar smoking causes cancer, heart disease and chronic obstructive pulmonary disease (COPD). Cigar smoke contains the same toxins as cigarette smoke, and many new cigar products are more easily smoked and inhaled just like cigarettes.

Large cigar sales have increased, while sales of small cigars decreased. Between Fiscal Year 2014 and 2015, cigar sales in Hawai'i increased by 7%. Cigars today are no longer just smoked by older men. Instead, the cigar market consists of products that vary widely in sizes, shapes, flavors and prices, making them appealing to a broader audience, including kids. Lowering the tax will make it even more appealing for teens to start smoking.

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Hawai'i has been leading the way in tobacco control, and this bill is a step backwards for our State. I strongly oppose SB 2135 and ask you to hold this bill in committee.

Mahalo,

Kathryn Braun
625 Iolani Ave #504
Honolulu, HI 96813

From: [Kim Swartz](#)
To: [WAM Testimony](#)
Subject: Oppose SB 2135, Relating to Taxation
Date: Wednesday, February 03, 2016 7:04:17 AM

Date: February 4, 2016

To: The Honorable Jill Tokuda, Chair
The Honorable Donovan Dela Cruz, Vice Chair
Members of the Senate Committee on Ways and Means

Re: Strong Opposition to SB 2135, Relating to Taxation

Hrg: February 4, 2016 at 9:00am at Capitol Room 211

I strongly oppose SB 2135 which would lower the tax on large cigars to the lesser of a) 50 cents each or b) 50 percent of the wholesale price for each cigar.

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Hawai'i has been leading the way in tobacco control, and this bill is a step backwards for our State. I strongly oppose SB 2135 and ask you to hold this bill in committee.

Mahalo,

Kim Swartz
98-1394 Hinu Pl B
Pearl City, HI 96782

From: [Kirsten Ralston](#)
To: [WAM Testimony](#)
Subject: Oppose SB 2135, Relating to Taxation
Date: Tuesday, February 02, 2016 7:42:38 PM

Date: February 4, 2016

To: The Honorable Jill Tokuda, Chair
The Honorable Donovan Dela Cruz, Vice Chair
Members of the Senate Committee on Ways and Means

Re: Strong Opposition to SB 2135, Relating to Taxation

Hrg: February 4, 2016 at 9:00am at Capitol Room 211

I strongly oppose SB 2135 which would lower the tax on large cigars to the lesser of a) 50 cents each or b) 50 percent of the wholesale price for each cigar.

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Hawai'i has been leading the way in tobacco control, and this bill is a step backwards for our State. I strongly oppose SB 2135 and ask you to hold this bill in committee.

Mahalo,

Kirsten Ralston
PO box 10528
Honolulu, HI 96816

From: [Lance Ching](#)
To: [WAM Testimony](#)
Subject: Oppose SB 2135, Relating to Taxation
Date: Tuesday, February 02, 2016 3:33:38 PM

Date: February 4, 2016

To: The Honorable Jill Tokuda, Chair
The Honorable Donovan Dela Cruz, Vice Chair
Members of the Senate Committee on Ways and Means

Re: Strong Opposition to SB 2135, Relating to Taxation

Hrg: February 4, 2016 at 9:00am at Capitol Room 211

I strongly oppose SB 2135 which would lower the tax on large cigars to the lesser of a) 50 cents each or b) 50 percent of the wholesale price for each cigar.

Cigars are tobacco products. According to the National Cancer Institute and the U.S. Surgeon General, cigar smoking causes cancer, heart disease and chronic obstructive pulmonary disease (COPD). Cigar smoke contains the same toxins as cigarette smoke, and many new cigar products are more easily smoked and inhaled just like cigarettes.

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Hawai'i has been leading the way in tobacco control, and this bill is a step backwards for our State. I strongly oppose SB 2135 and ask you to hold this bill in committee.

Mahalo,

Lance Ching
45-633 Haukaekae Pl
Kaneohe, HI 96744

From: [Lawrence Denis](#)
To: [WAM Testimony](#)
Subject: Oppose SB 2135, Relating to Taxation
Date: Tuesday, February 02, 2016 2:14:00 PM

Date: February 4, 2016

To: The Honorable Jill Tokuda, Chair
The Honorable Donovan Dela Cruz, Vice Chair
Members of the Senate Committee on Ways and Means

Re: Strong Opposition to SB 2135, Relating to Taxation

Hrg: February 4, 2016 at 9:00am at Capitol Room 211

I strongly oppose SB 2135 which would lower the tax on large cigars to the lesser of a) 50 cents each or b) 50 percent of the wholesale price for each cigar.

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Lowering or capping taxes on any tobacco product sends the wrong public health message. Hawai'i is already considered a vanguard state in the nation, with our current smoke-free and tobacco control laws protecting our residents and children. Large cigars are already taxed at lower rates than other tobacco products. Lowering the tax on large cigars compared to cigarettes and small cigars will make these products more affordable to price-sensitive youth and encourages those smoking cigarettes to switch to cigars, rather than quit.

Hawai'i has been leading the way in tobacco control, and this bill is a step backwards for our State. I strongly oppose SB 2135 and ask you to hold this bill in committee.

Mahalo,

Lawrence Denis
PO Box 385847
Waikoloa, HI 96738

From: [Lenard Allen](#)
To: [WAM Testimony](#)
Subject: Oppose SB 2135, Relating to Taxation
Date: Wednesday, February 03, 2016 7:39:20 AM

Date: February 4, 2016

To: The Honorable Jill Tokuda, Chair
The Honorable Donovan Dela Cruz, Vice Chair
Members of the Senate Committee on Ways and Means

Re: Strong Opposition to SB 2135, Relating to Taxation

Hrg: February 4, 2016 at 9:00am at Capitol Room 211

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Hawai'i has been leading the way in tobacco control, and this bill is a step backwards for our State. I strongly oppose SB 2135 and ask you to hold this bill in committee.

Mahalo,

Lenard Allen
P.O. Box 916
Hilo, HI 96720

From: [Lorrie Ann Santos](#)
To: [WAM Testimony](#)
Subject: Oppose SB 2135, Relating to Taxation
Date: Tuesday, February 02, 2016 8:33:21 PM

Date: February 4, 2016

To: The Honorable Jill Tokuda, Chair
The Honorable Donovan Dela Cruz, Vice Chair
Members of the Senate Committee on Ways and Means

Re: Strong Opposition to SB 2135, Relating to Taxation

Hrg: February 4, 2016 at 9:00am at Capitol Room 211

I strongly oppose SB 2135 which would lower the tax on large cigars to the lesser of a) 50 cents each or b) 50 percent of the wholesale price for each cigar.

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Hawai'i has been leading the way in tobacco control, and this bill is a step backwards for our State. I strongly oppose SB 2135 and ask you to hold this bill in committee.

Mahalo,

Lorrie Ann Santos
45-415 Lolii Street
Kaneohe, HI 96744

From: [Manuel Navalta](#)
To: [WAM Testimony](#)
Subject: Oppose SB 2135, Relating to Taxation
Date: Tuesday, February 02, 2016 3:29:43 PM

Date: February 4, 2016

To: The Honorable Jill Tokuda, Chair
The Honorable Donovan Dela Cruz, Vice Chair
Members of the Senate Committee on Ways and Means

Re: Strong Opposition to SB 2135, Relating to Taxation

Hrg: February 4, 2016 at 9:00am at Capitol Room 211

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Hawai'i has been leading the way in tobacco control, and this bill is a step backwards for our State. I strongly oppose SB 2135 and ask you to hold this bill in committee.

Mahalo,

Manuel Navalta

Kapolei, HI 96707

From: [Maria Moreno - Chow](#)
To: [WAM Testimony](#)
Subject: Oppose SB 2135, Relating to Taxation
Date: Tuesday, February 02, 2016 2:12:18 PM

Date: February 4, 2016

To: The Honorable Jill Tokuda, Chair
The Honorable Donovan Dela Cruz, Vice Chair
Members of the Senate Committee on Ways and Means

Re: Strong Opposition to SB 2135, Relating to Taxation

Hrg: February 4, 2016 at 9:00am at Capitol Room 211

I strongly oppose SB 2135 which would lower the tax on large cigars to the lesser of a) 50 cents each or b) 50 percent of the wholesale price for each cigar.

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Hawai'i has been leading the way in tobacco control, and this bill is a step backwards for our State. I strongly oppose SB 2135 and ask you to hold this bill in committee.

Mahalo,

Maria Moreno - Chow
548 Uluoa st.
Kailua, HI 96734

From: [Marilyn Gagen](#)
To: [WAM Testimony](#)
Subject: Oppose SB 2135, Relating to Taxation
Date: Tuesday, February 02, 2016 4:55:02 PM

Date: February 4, 2016

To: The Honorable Jill Tokuda, Chair
The Honorable Donovan Dela Cruz, Vice Chair
Members of the Senate Committee on Ways and Means

Re: Strong Opposition to SB 2135, Relating to Taxation

Hrg: February 4, 2016 at 9:00am at Capitol Room 211

I strongly oppose SB 2135 which would lower the tax on large cigars to the lesser of a) 50 cents each or b) 50 percent of the wholesale price for each cigar.

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Hawai'i has been leading the way in tobacco control, and this bill is a step backwards for our State. I strongly oppose SB 2135 and ask you to hold this bill in committee.

Mahalo,

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

From: [Martha Yamada](#)
To: [WAM Testimony](#)
Subject: Oppose SB 2135, Relating to Taxation
Date: Tuesday, February 02, 2016 5:53:38 PM

Date: February 4, 2016

To: The Honorable Jill Tokuda, Chair
The Honorable Donovan Dela Cruz, Vice Chair
Members of the Senate Committee on Ways and Means

Re: Strong Opposition to SB 2135, Relating to Taxation

Hrg: February 4, 2016 at 9:00am at Capitol Room 211

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Hawai'i has been leading the way in tobacco control, and this bill is a step backwards for our State. I strongly oppose SB 2135 and ask you to hold this bill in committee.

Mahalo,

Martha Yamada

Hilo, HI 96720

From: [Michael Kellar](#)
To: [WAM Testimony](#)
Subject: Oppose SB 2135, Relating to Taxation
Date: Tuesday, February 02, 2016 3:24:43 PM

Date: February 4, 2016

To: The Honorable Jill Tokuda, Chair
The Honorable Donovan Dela Cruz, Vice Chair
Members of the Senate Committee on Ways and Means

Re: Strong Opposition to SB 2135, Relating to Taxation

Hrg: February 4, 2016 at 9:00am at Capitol Room 211

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Hawai'i has been leading the way in tobacco control, and this bill is a step backwards for our State. I strongly oppose SB 2135 and ask you to hold this bill in committee.

Mahalo,

Michael Kellar
435 Haleloa Place, Apt. E
Honolulu, HI 96821

From: [Michele Nihipali](#)
To: [WAM Testimony](#)
Subject: Oppose SB 2135, Relating to Taxation
Date: Tuesday, February 02, 2016 2:48:37 PM

Date: February 4, 2016

To: The Honorable Jill Tokuda, Chair
The Honorable Donovan Dela Cruz, Vice Chair
Members of the Senate Committee on Ways and Means

Re: Strong Opposition to SB 2135, Relating to Taxation

Hrg: February 4, 2016 at 9:00am at Capitol Room 211

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Hawai'i has been leading the way in tobacco control, and this bill is a step backwards for our State. I strongly oppose SB 2135 and ask you to hold this bill in committee.

Mahalo,

Michele Nihipali
54-074 Kamehameha Hwy. # A
54-074 A Kam Hwy
Hauula, HI 96717

From: [Michelle Gray](#)
To: [WAM Testimony](#)
Subject: Oppose SB 2135, Relating to Taxation
Date: Tuesday, February 02, 2016 5:16:41 PM

Date: February 4, 2016

To: The Honorable Jill Tokuda, Chair
The Honorable Donovan Dela Cruz, Vice Chair
Members of the Senate Committee on Ways and Means

Re: Strong Opposition to SB 2135, Relating to Taxation

Hrg: February 4, 2016 at 9:00am at Capitol Room 211

I strongly oppose SB 2135 which would lower the tax on large cigars to the lesser of a) 50 cents each or b) 50 percent of the wholesale price for each cigar.

Cigars are tobacco products. According to the National Cancer Institute and the U.S. Surgeon General, cigar smoking causes cancer, heart disease and chronic obstructive pulmonary disease (COPD). Cigar smoke contains the same toxins as cigarette smoke, and many new cigar products are more easily smoked and inhaled just like cigarettes.

Large cigar sales have increased, while sales of small cigars decreased. Between Fiscal Year 2014 and 2015, cigar sales in Hawai'i increased by 7%. Cigars today are no longer just smoked by older men. Instead, the cigar market consists of products that vary widely in sizes, shapes, flavors and prices, making them appealing to a broader audience, including kids. Lowering the tax will make it even more appealing for teens to start smoking.

High school students and young adults smoke cigars at twice the rates of all adults. Young people model adult behaviors and more kids are learning to smoke cigars. According to the national 2011 Youth Risk Behavior Survey, young adults (ages 18-24) have the highest cigar smoking rate at 15.9 percent compared to 6.6 percent of all adults that smoked cigars in the past month.

Lowering or capping taxes on any tobacco product sends the wrong public health message. Hawai'i is already considered a vanguard state in the nation, with our current smoke-free and tobacco control laws protecting our residents and children. Large cigars are already taxed at lower rates than other tobacco products. Lowering the tax on large cigars compared to cigarettes and small cigars will make these products more affordable to price-sensitive youth and encourages those smoking cigarettes to switch to cigars, rather than quit.

Hawai'i has been leading the way in tobacco control, and this bill is a step backwards for our State. I strongly oppose SB 2135 and ask you to hold this bill in committee.

Mahalo,

Michelle Gray
430 Lanipua Street
Honolulu, HI 96825

From: [Nicole Xavier](#)
To: [WAM Testimony](#)
Subject: Oppose SB 2135, Relating to Taxation
Date: Tuesday, February 02, 2016 9:49:20 PM

Date: February 4, 2016

To: The Honorable Jill Tokuda, Chair
The Honorable Donovan Dela Cruz, Vice Chair
Members of the Senate Committee on Ways and Means

Re: Strong Opposition to SB 2135, Relating to Taxation

Hrg: February 4, 2016 at 9:00am at Capitol Room 211

I strongly oppose SB 2135 which would lower the tax on large cigars to the lesser of a) 50 cents each or b) 50 percent of the wholesale price for each cigar.

Cigars are tobacco products. According to the National Cancer Institute and the U.S. Surgeon General, cigar smoking causes cancer, heart disease and chronic obstructive pulmonary disease (COPD). Cigar smoke contains the same toxins as cigarette smoke, and many new cigar products are more easily smoked and inhaled just like cigarettes.

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Mahalo,

Nicole Xavier
Kapolei High School

Nicole Xavier
92-320 Kiowao Pl.
Kapolei, HI 96707

From: [Nora Usita, RN](#)
To: [WAM Testimony](#)
Subject: Oppose SB 2135, Relating to Taxation
Date: Tuesday, February 02, 2016 10:26:34 PM

Date: February 4, 2016

To: The Honorable Jill Tokuda, Chair
The Honorable Donovan Dela Cruz, Vice Chair
Members of the Senate Committee on Ways and Means

Re: Strong Opposition to SB 2135, Relating to Taxation

Hrg: February 4, 2016 at 9:00am at Capitol Room 211

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Hawai'i has been leading the way in tobacco control, and this bill is a step backwards for our State. I strongly oppose SB 2135 and ask you to hold this bill in committee.

Mahalo,

Nora Usita, RN
170 Aikane circle
Hilo, HI 96720

From: [Antonia Papica](#)
To: [WAM Testimony](#)
Subject: Oppose SB 2135, Relating to Taxation
Date: Wednesday, February 03, 2016 9:34:39 AM

Date: February 4, 2016

To: The Honorable Jill Tokuda, Chair
The Honorable Donovan Dela Cruz, Vice Chair
Members of the Senate Committee on Ways and Means

Re: Strong Opposition to SB 2135, Relating to Taxation

Hrg: February 4, 2016 at 9:00am at Capitol Room 211

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Hawai'i has been leading the way in tobacco control, and this bill is a step backwards for our State. I strongly oppose SB 2135 and ask you to hold this bill in committee.

Mahalo,

Antonia Papica
1702 Kewalo Street #308
Honolulu, HI 96822

From: [Patricia Blair](#)
To: [WAM Testimony](#)
Subject: Oppose SB 2135, Relating to Taxation
Date: Tuesday, February 02, 2016 3:58:51 PM

Date: February 4, 2016

To: The Honorable Jill Tokuda, Chair
The Honorable Donovan Dela Cruz, Vice Chair
Members of the Senate Committee on Ways and Means

Re: Strong Opposition to SB 2135, Relating to Taxation

Hrg: February 4, 2016 at 9:00am at Capitol Room 211

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Hawai'i has been leading the way in tobacco control, and this bill is a step backwards for our State. I strongly oppose SB 2135 and ask you to hold this bill in committee.

Mahalo,

Patricia Blair
522 Uluhala St.
Kailua, HI 96734

From: [Patricia Fleck](#)
To: [WAM Testimony](#)
Subject: Oppose SB 2135, Relating to Taxation
Date: Tuesday, February 02, 2016 10:04:43 PM

Date: February 4, 2016

To: The Honorable Jill Tokuda, Chair
The Honorable Donovan Dela Cruz, Vice Chair
Members of the Senate Committee on Ways and Means

Re: Strong Opposition to SB 2135, Relating to Taxation

Hrg: February 4, 2016 at 9:00am at Capitol Room 211

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Hawai'i has been leading the way in tobacco control, and this bill is a step backwards for our State. I strongly oppose SB 2135 and ask you to hold this bill in committee.

Mahalo,

Patricia Fleck
77-215 Ho'owaiwai Court
Kailua Kona, HI 96740

From: [Paul Ho](#)
To: [WAM Testimony](#)
Subject: Oppose SB 2135, Relating to Taxation
Date: Tuesday, February 02, 2016 2:57:56 PM

Date: February 4, 2016

To: The Honorable Jill Tokuda, Chair
The Honorable Donovan Dela Cruz, Vice Chair
Members of the Senate Committee on Ways and Means

Re: Strong Opposition to SB 2135, Relating to Taxation

Hrg: February 4, 2016 at 9:00am at Capitol Room 211

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Hawai'i has been leading the way in tobacco control, and this bill is a step backwards for our State. I strongly oppose SB 2135 and ask you to hold this bill in committee.

Mahalo,

Paul Ho
88 Piikoi Street
3903
Honolulu, HI 96814

From: [Rebecca Regidor](#)
To: [WAM Testimony](#)
Subject: Oppose SB 2135, Relating to Taxation
Date: Wednesday, February 03, 2016 3:11:14 AM

Date: February 4, 2016

To: The Honorable Jill Tokuda, Chair
The Honorable Donovan Dela Cruz, Vice Chair
Members of the Senate Committee on Ways and Means

Re: Strong Opposition to SB 2135, Relating to Taxation

Hrg: February 4, 2016 at 9:00am at Capitol Room 211

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Hawai'i has been leading the way in tobacco control, and this bill is a step backwards for our State. I strongly oppose SB 2135 and ask you to hold this bill in committee.

Mahalo,

Rebecca Regidor
159 Anamuli St
N/A
Kahului, HI 96732

From: [Rebecca Schweitzer](#)
To: [WAM Testimony](#)
Subject: Oppose SB 2135, Relating to Taxation
Date: Tuesday, February 02, 2016 2:57:26 PM

Date: February 4, 2016

To: The Honorable Jill Tokuda, Chair
The Honorable Donovan Dela Cruz, Vice Chair
Members of the Senate Committee on Ways and Means

Re: Strong Opposition to SB 2135, Relating to Taxation

Hrg: February 4, 2016 at 9:00am at Capitol Room 211

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Hawai'i has been leading the way in tobacco control, and this bill is a step backwards for our State. I strongly oppose SB 2135 and ask you to hold this bill in committee.

Mahalo,

Rebecca Schweitzer
736 Hawaii St.
Biomed C103
Honolulu, HI 96817

From: [Ronald Chow](#)
To: [WAM Testimony](#)
Subject: Oppose SB 2135, Relating to Taxation
Date: Tuesday, February 02, 2016 3:45:49 PM

Date: February 4, 2016

To: The Honorable Jill Tokuda, Chair
The Honorable Donovan Dela Cruz, Vice Chair
Members of the Senate Committee on Ways and Means

Re: Strong Opposition to SB 2135, Relating to Taxation

Hrg: February 4, 2016 at 9:00am at Capitol Room 211

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Hawai'i has been leading the way in tobacco control, and this bill is a step backwards for our State. I strongly oppose SB 2135 and ask you to hold this bill in committee.

Mahalo,

Ronald Chow
548 ULUOA ST
KAILUA, HI 96734

From: [Ronald Kuriki](#)
To: [WAM Testimony](#)
Subject: Oppose SB 2135, Relating to Taxation
Date: Wednesday, February 03, 2016 7:48:56 AM

Date: February 4, 2016

To: The Honorable Jill Tokuda, Chair
The Honorable Donovan Dela Cruz, Vice Chair
Members of the Senate Committee on Ways and Means

Re: Strong Opposition to SB 2135, Relating to Taxation

Hrg: February 4, 2016 at 9:00am at Capitol Room 211

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Mahalo,

Ronald Kuriki
1655-C Palolo Avenue
Honolulu, HI 96816

From: [Samantha Miguel](#)
To: [WAM Testimony](#)
Subject: Oppose SB 2135, Relating to Taxation
Date: Tuesday, February 02, 2016 4:46:39 PM

Date: February 4, 2016

To: The Honorable Jill Tokuda, Chair
The Honorable Donovan Dela Cruz, Vice Chair
Members of the Senate Committee on Ways and Means

Re: Strong Opposition to SB 2135, Relating to Taxation

Hrg: February 4, 2016 at 9:00am at Capitol Room 211

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Mahalo,

Samantha Miguel
1820 Ahuula St
Honolulu, HI 96819

From: [Shay Chan Hodges](#)
To: [WAM Testimony](#)
Subject: Oppose SB 2135, Relating to Taxation
Date: Tuesday, February 02, 2016 2:24:49 PM

Date: February 4, 2016

To: The Honorable Jill Tokuda, Chair
The Honorable Donovan Dela Cruz, Vice Chair
Members of the Senate Committee on Ways and Means

Re: Strong Opposition to SB 2135, Relating to Taxation

Hrg: February 4, 2016 at 9:00am at Capitol Room 211

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Mahalo,

Shay Chan Hodges
37 Puu Koa Place
Haiku, HI 96708

From: [Shilpa Patel](#)
To: [WAM Testimony](#)
Subject: Oppose SB 2135, Relating to Taxation
Date: Tuesday, February 02, 2016 4:55:53 PM

Date: February 4, 2016

To: The Honorable Jill Tokuda, Chair
The Honorable Donovan Dela Cruz, Vice Chair
Members of the Senate Committee on Ways and Means

Re: Strong Opposition to SB 2135, Relating to Taxation

Hrg: February 4, 2016 at 9:00am at Capitol Room 211

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Mahalo,

Shilpa Patel

Honolulu, HI 96822

From: [Sonya Niess](#)
To: [WAM Testimony](#)
Subject: Oppose SB 2135, Relating to Taxation
Date: Wednesday, February 03, 2016 9:13:03 AM

Date: February 4, 2016

To: The Honorable Jill Tokuda, Chair
The Honorable Donovan Dela Cruz, Vice Chair
Members of the Senate Committee on Ways and Means

Re: Strong Opposition to SB 2135, Relating to Taxation

Hrg: February 4, 2016 at 9:00am at Capitol Room 211

I strongly oppose SB 2135 which would lower the tax on large cigars to the lesser of a) 50 cents each or b) 50 percent of the wholesale price for each cigar.

Cigars are tobacco products. According to the National Cancer Institute and the U.S. Surgeon General, cigar smoking causes cancer, heart disease and chronic obstructive pulmonary disease (COPD). Cigar smoke contains the same toxins as cigarette smoke, and many new cigar products are more easily smoked and inhaled just like cigarettes.

Large cigar sales have increased, while sales of small cigars decreased. Between Fiscal Year 2014 and 2015, cigar sales in Hawai'i increased by 7%. Cigars today are no longer just smoked by older men. Instead, the cigar market consists of products that vary widely in sizes, shapes, flavors and prices, making them appealing to a broader audience, including kids. Lowering the tax will make it even more appealing for teens to start smoking.

High school students and young adults smoke cigars at twice the rates of all adults. Young people model adult behaviors and more kids are learning to smoke cigars. According to the national 2011 Youth Risk Behavior Survey, young adults (ages 18-24) have the highest cigar smoking rate at 15.9 percent compared to 6.6 percent of all adults that smoked cigars in the past month.

Lowering or capping taxes on any tobacco product sends the wrong public health message. Hawai'i is already considered a vanguard state in the nation, with our current smoke-free and tobacco control laws protecting our residents and children. Large cigars are already taxed at lower rates than other tobacco products. Lowering the tax on large cigars compared to cigarettes and small cigars will make these products more affordable to price-sensitive youth and encourages those smoking cigarettes to switch to cigars, rather than quit.

Hawai'i has been leading the way in tobacco control, and this bill is a step backwards for our State. I strongly oppose SB 2135 and ask you to hold this bill in committee.

Mahalo,

Sonya Niess

Haiku, HI 96708

From: [Stephanie Austin](#)
To: [WAM Testimony](#)
Subject: Oppose SB 2135, Relating to Taxation
Date: Wednesday, February 03, 2016 4:22:04 PM

Date: February 4, 2016

To: The Honorable Jill Tokuda, Chair
The Honorable Donovan Dela Cruz, Vice Chair
Members of the Senate Committee on Ways and Means

Re: Strong Opposition to SB 2135, Relating to Taxation

Hrg: February 4, 2016 at 9:00am at Capitol Room 211

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Hawai'i has been leading the way in tobacco control, and this bill is a step backwards for our State. I strongly oppose SB 2135 and ask you to hold this bill in committee.

Mahalo,

Stephanie Austin
495 Awalau Rd.
Haiku, HI 96708

From: [Stephanie Moir](#)
To: [WAM Testimony](#)
Subject: Oppose SB 2135, Relating to Taxation
Date: Wednesday, February 03, 2016 8:28:14 AM

Date: February 4, 2016

To: The Honorable Jill Tokuda, Chair
The Honorable Donovan Dela Cruz, Vice Chair
Members of the Senate Committee on Ways and Means

Re: Strong Opposition to SB 2135, Relating to Taxation

Hrg: February 4, 2016 at 9:00am at Capitol Room 211

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Hawai'i has been leading the way in tobacco control, and this bill is a step backwards for our State. I strongly oppose SB 2135 and ask you to hold this bill in committee.

Mahalo,
Stephanie Moir

Stephanie Moir
Kukula St.
Waipahu, HI 96797

From: [Steven Vannatta](#)
To: [WAM Testimony](#)
Subject: Oppose SB 2135, Relating to Taxation
Date: Tuesday, February 02, 2016 4:54:21 PM

Date: February 4, 2016

To: The Honorable Jill Tokuda, Chair
The Honorable Donovan Dela Cruz, Vice Chair
Members of the Senate Committee on Ways and Means

Re: Strong Opposition to SB 2135, Relating to Taxation

Hrg: February 4, 2016 at 9:00am at Capitol Room 211

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Hawai'i has been leading the way in tobacco control, and this bill is a step backwards for our State. I strongly oppose SB 2135 and ask you to hold this bill in committee.

Mahalo,

Steven Vannatta
5568 Haleola st.
Honolulu, HI 96821

From: [Tami MacAller](#)
To: [WAM Testimony](#)
Subject: Oppose SB 2135, Relating to Taxation
Date: Tuesday, February 02, 2016 2:19:30 PM

Date: February 4, 2016

To: The Honorable Jill Tokuda, Chair
The Honorable Donovan Dela Cruz, Vice Chair
Members of the Senate Committee on Ways and Means

Re: Strong Opposition to SB 2135, Relating to Taxation

Hrg: February 4, 2016 at 9:00am at Capitol Room 211

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Hawai'i has been leading the way in tobacco control, and this bill is a step backwards for our State. I strongly oppose SB 2135 and ask you to hold this bill in committee.

Mahalo,

Tami MacAller
75-6111 Kaanee Place
Kailua Kona, HI 96740

From: [Trish La Chica](#)
To: [WAM Testimony](#)
Subject: Oppose SB 2135, Relating to Taxation
Date: Wednesday, February 03, 2016 8:19:08 AM

Date: February 4, 2016

To: The Honorable Jill Tokuda, Chair
The Honorable Donovan Dela Cruz, Vice Chair
Members of the Senate Committee on Ways and Means

Re: Strong Opposition to SB 2135, Relating to Taxation

Hrg: February 4, 2016 at 9:00am at Capitol Room 211

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Hawai'i has been leading the way in tobacco control, and this bill is a step backwards for our State. I strongly oppose SB 2135 and ask you to hold this bill in committee.

Mahalo,

Trish La Chica
94-1410 Lanikuhana Ave
Mililani, HI 96789

From: [Tyler Ralston](#)
To: [WAM Testimony](#)
Subject: Oppose SB 2135, Relating to Taxation
Date: Tuesday, February 02, 2016 4:56:41 PM

Date: February 4, 2016

To: The Honorable Jill Tokuda, Chair
The Honorable Donovan Dela Cruz, Vice Chair
Members of the Senate Committee on Ways and Means

Re: Strong Opposition to SB 2135, Relating to Taxation

Hrg: February 4, 2016 at 9:00am at Capitol Room 211

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Hawai'i has been leading the way in tobacco control, and this bill is a step backwards for our State. I strongly oppose SB 2135 and ask you to hold this bill in committee.

Mahalo,

Tyler Ralston
PO Box 10528
Honolulu, HI 96816

LATE

From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: fred@ejlounge.com
Subject: Submitted testimony for SB2135 on Feb 4, 2016 09:00AM
Date: Wednesday, February 03, 2016 5:51:36 PM

SB2135

Submitted on: 2/3/2016

Testimony for WAM on Feb 4, 2016 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Fred Remington	Individual	Support	No

Comments: The passage of this bill would make it easier for cigar retailers to compete with the mail order companies. Thank you.

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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LATE

From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: jesilva@gmail.com
Subject: Submitted testimony for SB2135 on Feb 4, 2016 09:00AM
Date: Thursday, February 04, 2016 6:49:36 AM

SB2135

Submitted on: 2/4/2016

Testimony for WAM on Feb 4, 2016 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Jordan Silva	Individual	Support	No

Comments: Premium cigars are a hobby; not an addiction. Like many hobbies, price does not dictate the person who enjoys it; it only helps them decide WHERE to spend their money. Cigar smokers are a caring group, who love to share and support each other. Adding a tax cap helps ensure that the money gets spent in Hawaii. It helps ensure that we can support our local shops instead of sending our money out of state via online purchases or mail order. Help us keep our money in Hawaii. In summary, SUPPORT and vote AYE on SB2135 written ONLY as an excise tax cap on large or premium cigars. Thank you for your time and support!

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LATE

From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: keala.legacy@yahoo.com
Subject: Submitted testimony for SB2135 on Feb 4, 2016 09:00AM
Date: Wednesday, February 03, 2016 11:42:25 PM

SB2135

Submitted on: 2/3/2016

Testimony for WAM on Feb 4, 2016 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Keala Fuiava	Individual	Comments Only	No

Comments: Creating a tax cap on large or premium cigars is not going to create new cigar smokers; all the cigar smokers already exist and we are here to stay. The tax cap will control whether we spend our money locally within the state of Hawai'i and generate taxable revenue for local and small businesses; or with no tax cap we send our money out-of-state via mail order purchases and online purchases and the state of Hawai'i does not receive a cent. All residents and locals of the state of Hawai'i inherently want to support local businesses and keep the money within the state--we all benefit. It is important to all of us consumers and purveyors of large or premium cigars that you understand. In summary, SUPPORT and vote AYE on SB2135 written ONLY as an excise tax cap on large or premium cigars. Thank you for your time... Keala Fuiava, local cigar enthusiast

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LATE

From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: Lanson@2020autodetailing.com
Subject: Submitted testimony for SB2135 on Feb 4, 2016 09:00AM
Date: Wednesday, February 03, 2016 11:17:52 PM

SB2135

Submitted on: 2/3/2016

Testimony for WAM on Feb 4, 2016 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Lanson Siazon	Individual	Support	No

Comments: RE: WAM CONFERENCE for SB2135, SUPPORT written as a tax cap [February 4, 2016] Senator Jill Tokuda and Senator Donovan Dela Cruz: I understand you will be the Ways and Means (WAM) Chair and Vice Chair, respectively, of the Conference that will be deliberating over Senate Bill 2135 (SB2135). I am reaching out to you today to SUPPORT and vote AYE on SB2135 written only as an excise tax cap on large or premium cigars. Creating a tax cap on large or premium cigars is not going to create new cigar smokers; all the cigar smokers already exist and we are here to stay. The tax cap will control whether we spend our money locally within the state of Hawai'i and generate taxable revenue for local and small businesses; or with no tax cap we send our money out-of-state via mail order purchases and online purchases and the state of Hawai'i does not receive a cent. All residents and locals of the state of Hawai'i inherently want to support local businesses and keep the money within the state--we all benefit. It is important to all of us consumers and purveyors of large or premium cigars that you understand. In summary, SUPPORT and vote AYE on SB2135 written ONLY as an excise tax cap on large or premium cigars. Thank you for your time and support! Your supporter, constituent, and local small business owner, Lanson Siazon

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LATE

From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: ferneliussdd@yahoo.com
Subject: *Submitted testimony for SB2135 on Feb 4, 2016 09:00AM*
Date: Thursday, February 04, 2016 8:44:30 AM

SB2135

Submitted on: 2/4/2016

Testimony for WAM on Feb 4, 2016 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Donald Fernelius	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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LATE

From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: DHCigarman@aol.com
Subject: Submitted testimony for SB2135 on Feb 4, 2016 09:00AM
Date: Wednesday, February 03, 2016 6:29:52 PM

SB2135

Submitted on: 2/3/2016

Testimony for WAM on Feb 4, 2016 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Dennis A. Huddy	Individual	Support	No

Comments: I understand you will be the Ways and Means (WAM) Chair and Vice Chair, respectively, of the Conference that will be deliberating over Senate Bill 2135 (SB2135). I am reaching out to you today to SUPPORT and vote AYE on SB2135 written only as an excise tax cap on large or premium cigars. Creating a tax cap on large or premium cigars is not going to create new cigar smokers; all the cigar smokers already exist and we are here to stay. The tax cap will control whether we spend our money locally within the state of Hawai'i and generate taxable revenue for local and small businesses; or with no tax cap we send our money out-of-state via mail order purchases and online purchases and the state of Hawai'i does not receive a cent. All residents and locals of the state of Hawai'i inherently want to support local businesses and keep the money within the state--we all benefit. It is important to all of us consumers and purveyors of large or premium cigars that you understand. In summary, SUPPORT and vote AYE on SB2135 written ONLY as an excise tax cap on large or premium cigars. Thank you for your time and support!

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LATE

From: [Jermy Domingo](#)
To: [WAM Testimony](#)
Subject: Oppose SB 2135, Relating to Taxation
Date: Thursday, February 04, 2016 8:18:31 AM

Date: February 4, 2016

To: The Honorable Jill Tokuda, Chair
The Honorable Donovan Dela Cruz, Vice Chair
Members of the Senate Committee on Ways and Means

Re: Strong Opposition to SB 2135, Relating to Taxation

Hrg: February 4, 2016 at 9:00am at Capitol Room 211

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Hawai'i has been leading the way in tobacco control, and this bill is a step backwards for our State. I strongly oppose SB 2135 and ask you to hold this bill in committee.

Mahalo,

Jermy Domingo
91-1036 Koka St.
Honolulu, HI 96813

LATE

RE: WAM CONFERENCE for SB2135, SUPPORT written as a tax cap [February 4, 2016]

Senator Jill Tokuda and Senator Donovan Dela Cruz:

I understand you will be the Ways and Means (WAM) Chair and Vice Chair, respectively, of the Conference that will be deliberating over Senate Bill 2135 (SB2135). I am reaching out to you today to SUPPORT and vote AYE on SB2135 written only as an excise tax cap on large or premium cigars.

Creating a tax cap on large or premium cigars is not going to create new cigar smokers; all the cigar smokers already exist and we are here to stay. The tax cap will control whether we spend our money locally within the state of Hawai'i and generate taxable revenue for local and small businesses; or with no tax cap we send our money out-of-state via mail order purchases and online purchases and the state of Hawai'i does not receive a cent. All residents and locals of the state of Hawai'i inherently want to support local businesses and keep the money within the state--we all benefit. It is important to all of us consumers and purveyors of large or premium cigars that you understand.

In summary, SUPPORT and vote AYE on SB2135 written ONLY as an excise tax cap on large or premium cigars.

Thank you for your time and support!

Your supporter and constituent,

John Kaluna Miranda

LATE

From: mailinglist@capitol.hawaii.gov
To: WAM Testimony
Cc: sushisupremehawaii@yahoo.com
Subject: Submitted testimony for SB2135 on Feb 4, 2016 09:00AM
Date: Thursday, February 04, 2016 11:34:03 PM

SB2135

Submitted on: 2/4/2016

Testimony for WAM on Feb 4, 2016 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Grant Kawasaki	Individual	Support	No

Comments: RE: WAM CONFERENCE for SB2135, SUPPORT written as a tax cap [February 4, 2016] Senator Jill Tokuda and Senator Donovan Dela Cruz: I understand you will be the Ways and Means (WAM) Chair and Vice Chair, respectively, of the Conference that will be deliberating over Senate Bill 2135 (SB2135). I am reaching out to you today to SUPPORT and vote AYE on SB2135 written only as an excise tax cap on large or premium cigars. Creating a tax cap on large or premium cigars is not going to create new cigar smokers; all the cigar smokers already exist and we are here to stay. The tax cap will control whether we spend our money locally within the state of Hawai'i and generate taxable revenue for local and small businesses; or with no tax cap we send our money out-of-state via mail order purchases and online purchases and the state of Hawai'i does not receive a cent. All residents and locals of the state of Hawai'i inherently want to support local businesses and keep the money within the state--we all benefit. It is important to all of us consumers and purveyors of large or premium cigars that you understand. In summary, SUPPORT and vote AYE on SB2135 written ONLY as an excise tax cap on large or premium cigars. Thank you for your time and support! Your supporter and constituent, Grant Kawasaki

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