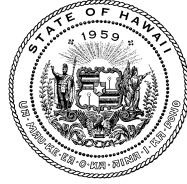


DAVID Y. IGE
GOVERNOR

SHAN TSUTSUI
LT. GOVERNOR



MARIA E. ZIELINSKI
DIRECTOR OF TAXATION

DAMIEN A. ELEFANTE
DEPUTY DIRECTOR OF TAXATION

STATE OF HAWAII
DEPARTMENT OF TAXATION
P.O. BOX 259
HONOLULU, HAWAII 96809
PHONE NO: (808) 587-1540
FAX NO: (808) 587-1560

To: The Honorable Angus L.K. McKelvey, Chair
and Members of the House Committee on Consumer Protection & Commerce

Date: Wednesday, February 1, 2017
Time: 2:00 P.M.
Place: Conference Room 329, State Capitol

From: Maria E. Zielinski, Director
Department of Taxation

Re: H.B. 769, Relating to Taxation

The Department of Taxation (Department) offers the following comments on H.B. 769 for your consideration.

H.B. 769 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. HB. 769 is effective on large cigars sold on or after July 1, 2017.

The Department defers to the Department of Health with respect to the effect this measure would have on the health of the State of Hawaii.

If the Committee wishes to advance this measure, the Department requests that the applicable sales and effective dates be changed to January 1, 2018 respectively to allow for the necessary form and instruction changes

Thank you for the opportunity to provide comments.



Testimony **STRONGLY OPPOSING** HB 769, “Relating To Taxation”

The American Heart Association **STRONGLY OPPOSES** HB 769, “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. The most recent Youth Risk Behavior Survey data shows 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 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, Hawaii data shows that state tax revenue for cigar sales actually rose between Fiscal Year 2015 and 2016, increasing by 3.9%, 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 young people 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 HB 769.

Respectfully submitted,

Donald B. Weisman
Hawaii Government Relations/Communications Director

January 27, 2017

To the House Committee on Consumer Protection and Commerce

To: The Honorable Angus McKelvey, Chair
The Honorable Linda Ichiyama, Vice Chair
Members of the House Committee on Consumer Protection and Commerce

Hrg: February 1, 2017 at 2:00pm at Capitol Room 329

I strongly oppose HB769, 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.

Hawai'i ranks among the highest in the nation on passing smoke-free and tobacco control laws protecting our residents and children. Lowering or capping taxes on any tobacco product sends the wrong public health message. 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. 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 HB769 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

From: mailinglist@capitol.hawaii.gov
Sent: Sunday, January 29, 2017 10:53 AM
To: CPCtestimony
Cc: johnathon.g.myers@gmail.com
Subject: Submitted testimony for HB769 on Feb 1, 2017 14:00PM

HB769

Submitted on: 1/29/2017

Testimony for CPC on Feb 1, 2017 14:00PM in Conference Room 329

Submitted By	Organization	Testifier Position	Present at Hearing
Johnathon G. Myers	Cigar Rights of America, Hawaii	Support	Yes

Comments: Testimony to SUPPORT an excise tax cap of \$0.50 on large cigars. I am writing to you today as a consumer of large premium cigars and to urge you to SUPPORT and vote AYE on Senate Bill 871 (SB 871), companion House Bill 1332 (HB 1332) and House Bill 769 (HB 769) written only as an excise tax cap on large or premium cigars. As a large premium cigar consumer and enthusiast SB 871, HB 1332, and HB 769 will protect my passion for large premium cigars and will no longer deny large premium cigars parity and fairness under the tax code. Furthermore, SB 871, HB 1332 and HB 769 will also benefit small businesses, consumers, and in turn the state by encouraging in-state purchases of large premium cigars. The excise tax cap will facilitate large premium cigar retailers to better price their products, compete in the national and international market for retail sales of large premium cigars, and ultimately generate positive growth of in-state jobs and tax revenue. In addition, SB 871, HB 1332 and HB 769 are purely proposed tax bills; therefore any testimony not directly related to taxation should be dismissed as unrelated testimony. Also, I urge you to PREVENT these bills from being "guttled and replaced" with other language unrelated to an excise tax cap on large or premium cigars; it is an unethical circumvention and manipulation of the proper process for public involvement. In closing, I respectfully ask that you SUPPORT Hawai'i large premium cigar consumers, small businesses, distributors, and manufacturers and vote AYE on Senate Bill 871, House Bill 1332

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

Cigar Rights of America, Hawaii petition

Dustin Hao
Thomas Baldwin
Daniel Axelrod
Kevin Ishikawa
Earl Yoshii
Gary Cadinha
Jonathan Myers
Donell Freeman
Eric Lee
Michael Ryker (?)
Loren ___?___
Paul ___?___
Ted Ling
Dory Jay Kong
David ___?___
Jake Hooper
Michael Ramos
Gary Rapoza
Leroy Woods Jr.
Henry Sims
Robert Dunn
Mark Denis
William ___?___
Samuel ___?___
Jeremy Roller
Alan Kane
Marvin Chang
Kyle Miyahara
Randall Woo
Jessey Gutierrez
Morgan Hill
Gunther ___?___
Leigh Kamekona
Bronson Silva
Adrian ___?___
Ken Hoshi
Thomas Stockwell



Cigar Rights of America, Hawai'i

RE: Petition to SUPPORT an excise tax cap of \$0.50 on large cigars.

I am writing to you today as a consumer of large premium cigars and to urge you to **SUPPORT** and vote **AYE** on **Senate Bill 871 (SB 871)**, companion **House Bill 1332 (HB 1332)** and **House Bill 769 (HB 769)** written only as an excise tax cap on large or premium cigars.

As a large premium cigar consumer and enthusiast **SB 871, HB 1332, and HB 769** will protect my passion for large premium cigars and will no longer deny large premium cigars parity and fairness under the tax code.

Furthermore, **SB 871, HB 1332 and HB 769** will also benefit small businesses, consumers, and in turn the state by encouraging in-state purchases of large premium cigars. The excise tax cap will facilitate large premium cigar retailers to better price their products, compete in the national and international market for retail sales of large premium cigars, and ultimately generate positive growth of in-state jobs and tax revenue.

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Also, I urge you to **PREVENT** these bills from being "gutted and replaced" with other language unrelated to an excise tax cap on large or premium cigars; it is an unethical circumvention and manipulation of the proper process for public involvement.

In closing, I respectfully ask that you **SUPPORT** Hawai'i large premium cigar consumers, small businesses, distributors, and manufacturers and vote **AYE** on **Senate Bill 871, House Bill 1332 and House Bill 769** written only as an excise tax cap on large or premium cigars.

Thank you for your time and attention on this taxation matter.

Sincerely,

Signature: _____

Date: 1-24-17

Printed Name: Dustin Hau

Email Address: kealii2002@yahoo.com

Zipcode: 96744



Cigar Rights of America, Hawai'i

RE: Petition to SUPPORT an excise tax cap of \$0.50 on large cigars.

I am writing to you today as a consumer of large premium cigars and to urge you to **SUPPORT** and vote **AYE** on **Senate Bill 871 (SB 871)**, companion **House Bill 1332 (HB 1332)** and **House Bill 769 (HB 769)** written only as an excise tax cap on large or premium cigars.

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In closing, I respectfully ask that you **SUPPORT** Hawai'i large premium cigar consumers, small businesses, distributors, and manufacturers and vote **AYE** on **Senate Bill 871, House Bill 1332** and **House Bill 769** written only as an excise tax cap on large or premium cigars.

Thank you for your time and attention on this taxation matter.

Sincerely,

Signature: _____

Date: 1/28/17

Printed Name: Thomas Baldwin

Email Address: thomas.dean.baldwin@gmail.com

Zipcode: 96814



Cigar Rights of America, Hawai'i

RE: Petition to SUPPORT an excise tax cap of \$0.50 on large cigars.

I am writing to you today as a consumer of large premium cigars and to urge you to **SUPPORT** and vote **AYE** on **Senate Bill 871 (SB 871)**, companion **House Bill 1332 (HB 1332)** and **House Bill 769 (HB 769)** written only as an excise tax cap on large or premium cigars.

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In closing, I respectfully ask that you **SUPPORT** Hawai'i large premium cigar consumers, small businesses, distributors, and manufacturers and vote **AYE** on **Senate Bill 871, House Bill 1332 and House Bill 769** written only as an excise tax cap on large or premium cigars.

Thank you for your time and attention on this taxation matter.

Sincerely,

Signature: Daniel M. Axelrod

Date: 1/29/17

Printed Name: Daniel M. Axelrod

Email Address: Axelrod94@hotmail.com

Zipcode: 96814



Cigar Rights of America, Hawai'i

RE: Petition to SUPPORT an excise tax cap of \$0.50 on large cigars.

I am writing to you today as a consumer of large premium cigars and to urge you to **SUPPORT** and vote **AYE** on **Senate Bill 871 (SB 871)**, companion **House Bill 1332 (HB 1332)** and **House Bill 769 (HB 769)** written only as an excise tax cap on large or premium cigars.

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In closing, I respectfully ask that you **SUPPORT** Hawai'i large premium cigar consumers, small businesses, distributors, and manufacturers and vote **AYE** on **Senate Bill 871, House Bill 1332** and **House Bill 769** written only as an excise tax cap on large or premium cigars.

Thank you for your time and attention on this taxation matter.

Sincerely,

Signature:

Kevin M. Ishikawa

Date: 28 January 2017

Printed Name:

Kevin M. Ishikawa

Email Address:

bigboyulua@yahoo.com

Zipcode:

96816-2345



Cigar Rights of America, Hawai'i

RE: Petition to SUPPORT an excise tax cap of \$0.50 on large cigars.

I am writing to you today as a consumer of large premium cigars and to urge you to **SUPPORT** and vote **AYE** on **Senate Bill 871 (SB 871)**, companion **House Bill 1332 (HB 1332)** and **House Bill 769 (HB 769)** written only as an excise tax cap on large or premium cigars.

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Thank you for your time and attention on this taxation matter.

Sincerely,

Signature: _____

Date: 1/21/17

Printed Name: EARL YOSHII

Email Address: eyoshii@gmail.com

Zipcode: 96734



Cigar Rights of America, Hawai'i

RE: Petition to SUPPORT an excise tax cap of \$0.50 on large cigars.

I am writing to you today as a consumer of large premium cigars and to urge you to **SUPPORT** and vote **AYE** on **Senate Bill 871 (SB 871)**, companion **House Bill 1332 (HB 1332)** and **House Bill 769 (HB 769)** written only as an excise tax cap on large or premium cigars.

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Thank you for your time and attention on this taxation matter.

Sincerely,

Signature:

Gary Cadinha

Date:

1/27/17

Printed Name:

GARY CADINHA

Email Address:

gcadinha@tepsco.net

Zipcode:

96825



Cigar Rights of America, Hawai'i

RE: Petition to SUPPORT an excise tax cap of \$0.50 on large cigars.

I am writing to you today as a consumer of large premium cigars and to urge you to **SUPPORT** and vote **AYE** on **Senate Bill 871 (SB 871)**, companion **House Bill 1332 (HB 1332)** and **House Bill 769 (HB 769)** written only as an excise tax cap on large or premium cigars.

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Thank you for your time and attention on this taxation matter.

Sincerely,

Signature: _____

Date: 30 JAN 2017

Printed Name: JOHNATHAN MYERS

Email Address: myers-florida@rocketmail.com

Zipcode: 96797



Cigar Rights of America, Hawai'i

RE: Petition to SUPPORT an excise tax cap of \$0.50 on large cigars.

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Thank you for your time and attention on this taxation matter.

Sincerely,

Signature: Don E. F

Date: 30 Jan 17

Printed Name: DONNELL E. FREEMAN

Email Address: op5starz@gmail.com

Zipcode: 96797



Cigar Rights of America, Hawai'i

RE: Petition to SUPPORT an excise tax cap of \$0.50 on large cigars.

I am writing to you today as a consumer of large premium cigars and to urge you to **SUPPORT** and vote **AYE** on **Senate Bill 871 (SB 871)**, companion **House Bill 1332 (HB 1332)** and **House Bill 769 (HB 769)** written only as an excise tax cap on large or premium cigars.

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Thank you for your time and attention on this taxation matter.

Sincerely,

Signature: Eric V.T. Lee

Date: 01/27/17

Printed Name: ERIC V.T. LEE

Email Address: LEE@GOES@aol.com

Zipcode: 96815



Cigar Rights of America, Hawai'i

RE: Petition to SUPPORT an excise tax cap of \$0.50 on large cigars.

I am writing to you today as a consumer of large premium cigars and to urge you to **SUPPORT** and vote **AYE** on **Senate Bill 871 (SB 871)**, companion **House Bill 1332 (HB 1332)** and **House Bill 769 (HB 769)** written only as an excise tax cap on large or premium cigars.

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In closing, I respectfully ask that you **SUPPORT** Hawai'i large premium cigar consumers, small businesses, distributors, and manufacturers and vote **AYE** on **Senate Bill 871, House Bill 1332** and **House Bill 769** written only as an excise tax cap on large or premium cigars.

Thank you for your time and attention on this taxation matter.

Sincerely,

Signature: _____

Date: 1/27/17

Printed Name: _____

Michael Rynders

Email Address: _____

mod.vanidel@gmail.com

Zipcode: _____

96789



Cigar Rights of America, Hawai'i

RE: Petition to SUPPORT an excise tax cap of \$0.50 on large cigars.

I am writing to you today as a consumer of large premium cigars and to urge you to **SUPPORT** and vote **AYE** on **Senate Bill 871 (SB 871)**, companion **House Bill 1332 (HB 1332)** and **House Bill 769 (HB 769)** written only as an excise tax cap on large or premium cigars.

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In closing, I respectfully ask that you **SUPPORT** Hawai'i large premium cigar consumers, small businesses, distributors, and manufacturers and vote **AYE** on **Senate Bill 871, House Bill 1332** and **House Bill 769** written only as an excise tax cap on large or premium cigars.

Thank you for your time and attention on this taxation matter.

Sincerely,

Signature: _____

Date: 1-27-17

Printed Name: _____

Loren Hick

Email Address: _____

Hick1984@gmail.com

Zipcode: _____

96816



Cigar Rights of America, Hawai'i

RE: Petition to SUPPORT an excise tax cap of \$0.50 on large cigars.

I am writing to you today as a consumer of large premium cigars and to urge you to **SUPPORT** and vote **AYE** on **Senate Bill 871 (SB 871)**, companion **House Bill 1332 (HB 1332)** and **House Bill 769 (HB 769)** written only as an excise tax cap on large or premium cigars.

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Thank you for your time and attention on this taxation matter.

Sincerely,

Signature: Paul H

Date: 1/27/17

Printed Name: Paul E Herchi.g

Email Address: pherchi.g@yahoo.com

Zipcode: 96826



Cigar Rights of America, Hawai'i

RE: Petition to SUPPORT an excise tax cap of \$0.50 on large cigars.

I am writing to you today as a consumer of large premium cigars and to urge you to **SUPPORT** and vote **AYE** on **Senate Bill 871 (SB 871)**, companion **House Bill 1332 (HB 1332)** and **House Bill 769 (HB 769)** written only as an excise tax cap on large or premium cigars.

As a large premium cigar consumer and enthusiast **SB 871, HB 1332, and HB 769** will protect my passion for large premium cigars and will no longer deny large premium cigars parity and fairness under the tax code.

Furthermore, **SB 871, HB 1332 and HB 769** will also benefit small businesses, consumers, and in turn the state by encouraging in-state purchases of large premium cigars. The excise tax cap will facilitate large premium cigar retailers to better price their products, compete in the national and international market for retail sales of large premium cigars, and ultimately generate positive growth of in-state jobs and tax revenue.

In addition, **SB 871, HB 1332 and HB 769** are purely proposed tax bills; therefore any testimony not directly related to taxation should be dismissed as unrelated testimony.

Also, I urge you to **PREVENT** these bills from being "gutted and replaced" with other language unrelated to an excise tax cap on large or premium cigars; it is an unethical circumvention and manipulation of the proper process for public involvement.

In closing, I respectfully ask that you **SUPPORT** Hawai'i large premium cigar consumers, small businesses, distributors, and manufacturers and vote **AYE** on **Senate Bill 871, House Bill 1332 and House Bill 769** written only as an excise tax cap on large or premium cigars.

Thank you for your time and attention on this taxation matter.

Sincerely,

Signature: *Tom Link*

Date: 1/27/2017

Printed Name: Tom Link

Email Address: mcatchala@hotmail.com

Zipcode: 96825



Cigar Rights of America, Hawai'i

RE: Petition to SUPPORT an excise tax cap of \$0.50 on large cigars.

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Thank you for your time and attention on this taxation matter.

Sincerely,

Signature: DJK

Date: 1/27/17

Printed Name: Dory Jay Kong

Email Address: dorykong@gmail.com

Zipcode: 96816



Cigar Rights of America, Hawai'i

RE: Petition to SUPPORT an excise tax cap of \$0.50 on large cigars.

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Thank you for your time and attention on this taxation matter.

Sincerely,

Signature: _____

Date: 1/27/17

Printed Name: David C. Kruey

Email Address: _____

Zipcode: 96822



Cigar Rights of America, Hawai'i

RE: Petition to SUPPORT an excise tax cap of \$0.50 on large cigars.

I am writing to you today as a consumer of large premium cigars and to urge you to **SUPPORT** and vote **AYE** on **Senate Bill 871 (SB 871)**, companion **House Bill 1332 (HB 1332)** and **House Bill 769 (HB 769)** written only as an excise tax cap on large or premium cigars.

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Signature: _____

Date: _____

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Email Address: _____

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Thank you for your time and attention on this taxation matter.

Sincerely,

Signature: Michael Remos

Date: 1/27/17

Printed Name: Michael Remos

Email Address: mekenzhelcmm@yahoo.com

Zipcode: 96789



Cigar Rights of America, Hawai'i

RE: Petition to SUPPORT an excise tax cap of \$0.50 on large cigars.

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Thank you for your time and attention on this taxation matter.

Sincerely,

Signature: Gary S. Raposo

Date: 1/27/2017

Printed Name: Gary S. Raposo

Email Address: snapp5raposo@hotmail.com

Zipcode: 96826



Cigar Rights of America, Hawai'i

RE: Petition to SUPPORT an excise tax cap of \$0.50 on large cigars.

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Thank you for your time and attention on this taxation matter.

Sincerely,

Signature: _____

Date: _____

Printed Name: LEROY WOODS JR

Email Address: thasugarbear@hotmail.com

Zipcode: 96789



Cigar Rights of America, Hawai'i

RE: Petition to SUPPORT an excise tax cap of \$0.50 on large cigars.

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Thank you for your time and attention on this taxation matter.

Sincerely,

Signature: _____

Date: 01/27/2017

Printed Name: Henry Sims

Email Address: ABA1CSIMS@gmail.com

Zipcode: 96826



Cigar Rights of America, Hawai'i

RE: Petition to SUPPORT an excise tax cap of \$0.50 on large cigars.

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Thank you for your time and attention on this taxation matter.

Sincerely,

Signature: 

Date: 01/27/2017

Printed Name: Robert D Dunn

Email Address: Rdunntex@yahoo.com

Zipcode: 75482



Cigar Rights of America, Hawai'i

RE: Petition to SUPPORT an excise tax cap of \$0.50 on large cigars.

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Thank you for your time and attention on this taxation matter.

Sincerely,

Signature:

Mark Denis

Date:

1-27-17

Printed Name:

Mark Denis

Email Address:

None

Zipcode:

86826



Cigar Rights of America, Hawai'i

RE: Petition to SUPPORT an excise tax cap of \$0.50 on large cigars.

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Sincerely,

Signature: _____

Date: 26 Jan 2017

Printed Name: _____

Email Address: _____

Zipcode: _____



Cigar Rights of America, Hawai'i

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Thank you for your time and attention on this taxation matter.

Sincerely,

Signature: 

Date: 1/26/17

Printed Name: Samuel T. Jones III

Email Address: stj386@gmail.com

Zipcode: 96826



Cigar Rights of America, Hawai'i

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Thank you for your time and attention on this taxation matter.

Sincerely,

Signature: _____

Date: 01/26/2017

Printed Name: Jeremy Rolten

Email Address: tobaccoofhawaii.jeremy@yahoo.com

Zipcode: 96744



Cigar Rights of America, Hawai'i

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Thank you for your time and attention on this taxation matter.

Sincerely,

Signature: _____

Date: 1.26.17

Printed Name: Alan Kane

Email Address: alan.kane@hawaii.edu

Zipcode: 96822



Cigar Rights of America, Hawai'i

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Thank you for your time and attention on this taxation matter.

Sincerely,

Signature: 

Date: 1/26/17

Printed Name: Marvin Chang

Email Address: mkkchang@yahoo.com

Zipcode: 96815



Cigar Rights of America, Hawai'i

RE: Petition to SUPPORT an excise tax cap of \$0.50 on large cigars.

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Thank you for your time and attention on this taxation matter.

Sincerely,

Signature: 

Date: 1-26-17

Printed Name: Kyle Miyahara

Email Address: k.miyahara808@gmail.com

Zipcode: 96744



Cigar Rights of America, Hawai'i

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Sincerely,

Signature:  _____

Date: 1-26-17

Printed Name: Randall Woo

Email Address: Keliwoo73@gmail.com

Zipcode: 96777



Cigar Rights of America, Hawai'i

RE: Petition to SUPPORT an excise tax cap of \$0.50 on large cigars.

I am writing to you today as a consumer of large premium cigars and to urge you to **SUPPORT** and vote **AYE** on **Senate Bill 871 (SB 871)**, companion **House Bill 1332 (HB 1332)** and **House Bill 769 (HB 769)** written only as an excise tax cap on large or premium cigars.

As a large premium cigar consumer and enthusiast **SB 871, HB 1332, and HB 769** will protect my passion for large premium cigars and will no longer deny large premium cigars parity and fairness under the tax code.

Furthermore, **SB 871, HB 1332 and HB 769** will also benefit small businesses, consumers, and in turn the state by encouraging in-state purchases of large premium cigars. The excise tax cap will facilitate large premium cigar retailers to better price their products, compete in the national and international market for retail sales of large premium cigars, and ultimately generate positive growth of in-state jobs and tax revenue.

In addition, **SB 871, HB 1332 and HB 769** are purely proposed tax bills; therefore any testimony not directly related to taxation should be dismissed as unrelated testimony.

Also, I urge you to **PREVENT** these bills from being "guttled and replaced" with other language unrelated to an excise tax cap on large or premium cigars; it is an unethical circumvention and manipulation of the proper process for public involvement.

In closing, I respectfully ask that you **SUPPORT** Hawai'i large premium cigar consumers, small businesses, distributors, and manufacturers and vote **AYE** on **Senate Bill 871, House Bill 1332** and **House Bill 769** written only as an excise tax cap on large or premium cigars.

Thank you for your time and attention on this taxation matter.

Sincerely,

Signature: _____

Date: 1-26-17

Printed Name: JESSEY GUTTORREZ

Email Address: _____

Zipcode: 96744



Cigar Rights of America, Hawai'i

RE: Petition to SUPPORT an excise tax cap of \$0.50 on large cigars.

I am writing to you today as a consumer of large premium cigars and to urge you to **SUPPORT** and vote **AYE** on **Senate Bill 871 (SB 871)**, companion **House Bill 1332 (HB 1332)** and **House Bill 769 (HB 769)** written only as an excise tax cap on large or premium cigars.

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In closing, I respectfully ask that you **SUPPORT** Hawai'i large premium cigar consumers, small businesses, distributors, and manufacturers and vote **AYE** on **Senate Bill 871, House Bill 1332** and **House Bill 769** written only as an excise tax cap on large or premium cigars.

Thank you for your time and attention on this taxation matter.

Sincerely,

Signature: 

Date: 1-26-17

Printed Name: MORGAN HILL

Email Address: SMFHAWAII44@GMAIL.COM

Zipcode: 96791



Cigar Rights of America, Hawai'i

RE: Petition to SUPPORT an excise tax cap of \$0.50 on large cigars.

I am writing to you today as a consumer of large premium cigars and to urge you to **SUPPORT** and vote **AYE** on **Senate Bill 871 (SB 871)**, companion **House Bill 1332 (HB 1332)** and **House Bill 769 (HB 769)** written only as an excise tax cap on large or premium cigars.

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Thank you for your time and attention on this taxation matter.

Sincerely,

Signature:

Date:

1/26/17

Printed Name:

GUNTHER WEKAMP

Email Address:

CIGARGUNCH@GMAIL.COM

Zipcode:

96789



Cigar Rights of America, Hawai'i

RE: Petition to SUPPORT an excise tax cap of \$0.50 on large cigars.

I am writing to you today as a consumer of large premium cigars and to urge you to **SUPPORT** and vote **AYE** on **Senate Bill 871 (SB 871)**, companion **House Bill 1332 (HB 1332)** and **House Bill 769 (HB 769)** written only as an excise tax cap on large or premium cigars.

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In closing, I respectfully ask that you **SUPPORT** Hawai'i large premium cigar consumers, small businesses, distributors, and manufacturers and vote **AYE** on **Senate Bill 871, House Bill 1332** and **House Bill 769** written only as an excise tax cap on large or premium cigars.

Thank you for your time and attention on this taxation matter.

Sincerely,

Signature: Heigh S. Kamekoma Date: 1/26/2017

Printed Name: Heigh S. Kamekoma

Email Address: _____

Zipcode: 96816



Cigar Rights of America, Hawai'i

RE: Petition to SUPPORT an excise tax cap of \$0.50 on large cigars.

I am writing to you today as a consumer of large premium cigars and to urge you to **SUPPORT** and vote **AYE** on **Senate Bill 871 (SB 871)**, companion **House Bill 1332 (HB 1332)** and **House Bill 769 (HB 769)** written only as an excise tax cap on large or premium cigars.

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In closing, I respectfully ask that you **SUPPORT** Hawai'i large premium cigar consumers, small businesses, distributors, and manufacturers and vote **AYE** on **Senate Bill 871, House Bill 1332** and **House Bill 769** written only as an excise tax cap on large or premium cigars.

Thank you for your time and attention on this taxation matter.

Sincerely,

Signature: Bronson K. Silva

Date: 1/26/2017

Printed Name: Bronson K. Silva

Email Address: bronsonksilva@gmail.com

Zipcode: 96822



Cigar Rights of America, Hawai'i

RE: Petition to SUPPORT an excise tax cap of \$0.50 on large cigars.

I am writing to you today as a consumer of large premium cigars and to urge you to **SUPPORT** and vote **AYE** on **Senate Bill 871 (SB 871)**, companion **House Bill 1332 (HB 1332)** and **House Bill 769 (HB 769)** written only as an excise tax cap on large or premium cigars.

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In closing, I respectfully ask that you **SUPPORT** Hawai'i large premium cigar consumers, small businesses, distributors, and manufacturers and vote **AYE** on **Senate Bill 871, House Bill 1332** and **House Bill 769** written only as an excise tax cap on large or premium cigars.

Thank you for your time and attention on this taxation matter.

Sincerely,

Signature: _____

Adrian Rubaleva

Date: _____

1/26/17

Printed Name: _____

Adrian Rubaleva

Email Address: _____

adrianr23@yahoo.com

Zipcode: _____

96822



Cigar Rights of America, Hawai'i

RE: Petition to SUPPORT an excise tax cap of \$0.50 on large cigars.

I am writing to you today as a consumer of large premium cigars and to urge you to **SUPPORT** and vote **AYE** on **Senate Bill 871 (SB 871)**, companion **House Bill 1332 (HB 1332)** and **House Bill 769 (HB 769)** written only as an excise tax cap on large or premium cigars.

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In closing, I respectfully ask that you **SUPPORT** Hawai'i large premium cigar consumers, small businesses, distributors, and manufacturers and vote **AYE** on **Senate Bill 871, House Bill 1332 and House Bill 769** written only as an excise tax cap on large or premium cigars.

Thank you for your time and attention on this taxation matter.

Sincerely,

Signature: Ken Hoshi

Date: 1/26/17

Printed Name: KEN HOSHI

Email Address: khoshi1@twc.com

Zipcode: 96822



Cigar Rights of America, Hawai'i

RE: Petition to SUPPORT an excise tax cap of \$0.50 on large cigars.

I am writing to you today as a consumer of large premium cigars and to urge you to **SUPPORT** and vote **AYE** on **Senate Bill 871 (SB 871)**, companion **House Bill 1332 (HB 1332)** and **House Bill 769 (HB 769)** written only as an excise tax cap on large or premium cigars.

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In closing, I respectfully ask that you **SUPPORT** Hawai'i large premium cigar consumers, small businesses, distributors, and manufacturers and vote **AYE** on **Senate Bill 871, House Bill 1332** and **House Bill 769** written only as an excise tax cap on large or premium cigars.

Thank you for your time and attention on this taxation matter.

Sincerely,

Signature: Thomas R. Stockwell, Jr.

Date: 1/26/17

Printed Name: Thomas R. Stockwell, Jr.

Email Address: sanjuro 808@yahoo.com

Zipcode: 96815

From: mailinglist@capitol.hawaii.gov
Sent: Monday, January 30, 2017 7:05 PM
To: CPCtestimony
Cc: b.leong@thehavanaclub.com
Subject: Submitted testimony for HB769 on Feb 1, 2017 14:00PM

HB769

Submitted on: 1/30/2017

Testimony for CPC on Feb 1, 2017 14:00PM in Conference Room 329

Submitted By	Organization	Testifier Position	Present at Hearing
Bernard Leong	Havana Club Honolulu	Support	No

Comments: I am a small local business that will supports a tax cap. I hope that you will consider this when making a decision. 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.

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

hawaiiCigar

ASSOCIATION

To: The Honorable Angus L.K. McKelvey, Chair
and Members of the House Committee on Consumer Protection & Commerce

Date: Wednesday, February 1, 2017
Time: 2:00 p.m.
Place: Conference Room 329, State Capitol

From: Les Drent
for the Hawaii Cigar Association

Re: HB769, Relating to Taxation

Dear Representative McKelvey and Members of the House Committee on Consumer Protection & Commerce,

The Hawaii Cigar Association (HCA) supports the findings of the Legislature, and we also support HB769, a bill that places a tax cap of 50¢ on large cigars.

The HCA contends that large cigars are rarely--if ever--possessed or consumed by minors and therefore pose negligible risk to them. Children are not attracted to cigars, and their cost--between \$5 and \$30 apiece on average--prices them beyond the reach of most minors.

The HCA is committed to protecting the freedom of legal-age adults to enjoy cigars. Pursuant to that aim, HCA is also committed to revising the burdensome Hawaii tax code, which disadvantages local cigar retailers, and the Kauai grown cigar industry by requiring it to pay far more than its fair share in taxes for their artisanal products. The current wholesale tax of 50% also incentivizes consumers to buy cheaper cigars from unlicensed sources outside the state.

The HCA stands united with the Legislature in ensuring that Hawai'i's youth be discouraged from using tobacco of any kind, including cigars.

On behalf of all those who enjoy cigars, we thank you for your consideration on this very important tax bill. This law would bring parity to the tax code, support local businesses, and farms, and keep Hawaii's tax dollars at home.

Sincerely,



Les Drent
for the Hawaii Cigar Association

For More Information on the Hawaii Cigar Association please visit

hawaiicigarassociation.org



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



Date: January 30, 2017

To: The Honorable Angus L.K. McKelvey, Chair
The Honorable Linda Ichiyama, Vice Chair
Members of the House Committee on Consumer Protection & Commerce

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

Re: **Strong Opposition for HB 769, Relating to Taxation**

Hrg: February 1, 2017 at 2:00pm at Conference Room 329

Thank you for the opportunity to submit testimony in **STRONG OPPOSITION** of HB 769 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 4 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 2015 and 2016, cigar sales in Hawai'i increased by 3.9%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 2016 finds that 77% 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.

The Coalition strongly opposes HB 769 and respectfully ask the members to 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, 2016."

<http://files.hawaii.gov/tax/stats/monthly/2016fy7.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

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, January 31, 2017 10:52 AM
To: CPCtestimony
Cc: mz9995@hotmail.com
Subject: Submitted testimony for HB769 on Feb 1, 2017 14:00PM

HB769

Submitted on: 1/31/2017

Testimony for CPC on Feb 1, 2017 14:00PM in Conference Room 329

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

Comments: We support any tobacco tax decrease.

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: The Honorable Angus L.K. McKelvey, Chair
and Members of the House Committee on Consumer Protection & Commerce

Date: Wednesday, February 1, 2017
Time: 2:00 p.m.
Place: Conference Room 329, State Capitol

From: Les Drent
for the Kauai Cigar Company

Re: HB769, Relating to Taxation

Dear Representative McKelvey and Members of the House Committee on Consumer Protection & Commerce,

The Kauai Cigar Company, its employees, and industry partners stand in strong **SUPPORT** of HB769, a bill that places a tax cap of 50¢ on large cigars.

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

Kauai Cigar Company
6200 Kawaihau Road, Unit B, Kapaa, HI 96746 USA
Ph: 808-822-4495 Fax: 808-822-9731

TO: Chair Angus McKelvey and Members of the Senate Committee on Consumer Protection & Commerce

FROM: Mokule'ia Cigar Company

RE: HB 769, Large Cigars; Tax
Hearing Date: February 1, 2017
Time: 2:00 PM

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 HB 769 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 sales 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.

TAX FOUNDATION OF HAWAII

126 Queen Street, Suite 304

Honolulu, Hawaii 96813 Tel. 536-4587

SUBJECT: TOBACCO, Lower tax rate on large cigars

BILL NUMBER: HB 769

INTRODUCED BY: SOUKI

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, 2017.

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, 2017.

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, 2017.

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 1/27/2017

From: mailinglist@capitol.hawaii.gov
Sent: Thursday, January 26, 2017 5:55 PM
To: CPCtestimony
Cc: jesilva@gmail.com
Subject: Submitted testimony for HB769 on Feb 1, 2017 14:00PM

HB769

Submitted on: 1/26/2017

Testimony for CPC on Feb 1, 2017 14:00PM in Conference Room 329

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

Comments: Aloha, A long time ago, a friend described a cigar as a small camp fire you can take with you anywhere. It is a place to talk to friends, to bond, to relax. I support a 50 cent tax cap on large cigars. Good cigars have a lot of great qualities; smooth calming smoke, the robust flavors of earth and leathers, but the most important of them to me is the community they build around them. I do not purchase cigars online, ever. I choose to spend my money with local small business, as I enjoy the experience of walking into the shop, talking with the employees, hanging out in the lounge, and relaxing with people who share a common interest. And most of all, supporting kama'aina. The cost to buy cigars locally is already very high, our taxes are some of the highest in the nation, and this only adds the challenge of running a small business in Hawaii - but for the experience, I currently pay the higher price. Continuing to increase this tax won't make me stop smoking cigars, it will force me to spend the money out of state, where I don't have to pay any taxes, or a much more reduced tax. My money will then go to large corporations, free of a GE Tax, instead of small businesses in Hawaii like Tobaccos of Hawaii. Taxes are a fair part of government, but excess tax as a method of policing behavior is not part of that. A 50 cent tax cap is fair. Mahalo, - Jordan Silva

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
Sent: Thursday, January 26, 2017 4:30 PM
To: CPCtestimony
Cc: keane.tanaka@gmail.com
Subject: *Submitted testimony for HB769 on Feb 1, 2017 14:00PM*

HB769

Submitted on: 1/26/2017

Testimony for CPC on Feb 1, 2017 14:00PM in Conference Room 329

Submitted By	Organization	Testifier Position	Present at Hearing
Keane Tanaka	Individual	Support	No

Comments:

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From: mailinglist@capitol.hawaii.gov
Sent: Thursday, January 26, 2017 2:51 PM
To: CPCtestimony
Cc: pk.hitest@spamgourmet.com
Subject: *Submitted testimony for HB769 on Feb 1, 2017 14:00PM*

HB769

Submitted on: 1/26/2017

Testimony for CPC on Feb 1, 2017 14:00PM in Conference Room 329

Submitted By	Organization	Testifier Position	Present at Hearing
P Kuromoto	Individual	Oppose	No

Comments:

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From: mailinglist@capitol.hawaii.gov
Sent: Friday, January 27, 2017 12:14 PM
To: CPCtestimony
Cc: cee3po@gmail.com
Subject: Submitted testimony for HB769 on Feb 1, 2017 14:00PM

HB769

Submitted on: 1/27/2017

Testimony for CPC on Feb 1, 2017 14:00PM in Conference Room 329

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

Comments: This tax cap will help support local business' there is a constant battle with online retailers which are not affected by Hawaii's heavy taxation. Given a 50 cent tax cap will NOT affect the number of people who enjoy cigars, if will not create an environment for new smokers either. This cap will allow local retailers to remain competitive with out of state sources. Keeping the ever so important money, within OUR state. This bill has nothing to do with health, opionons directed toward that subject will have little to no value in regards to what the purpose of this bill is, and should be seen strictly as a adjustment to taxation.

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From: mailinglist@capitol.hawaii.gov
Sent: Sunday, January 29, 2017 2:03 PM
To: CPCtestimony
Cc: pipelinemax@outlook.com
Subject: *Submitted testimony for HB769 on Feb 1, 2017 14:00PM*

HB769

Submitted on: 1/29/2017

Testimony for CPC on Feb 1, 2017 14:00PM in Conference Room 329

Submitted By	Organization	Testifier Position	Present at Hearing
Kimo Cruz	Individual	Support	No

Comments:

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From: mailinglist@capitol.hawaii.gov
Sent: Sunday, January 29, 2017 10:54 AM
To: CPCtestimony
Cc: kealii2002@yahoo.com
Subject: Submitted testimony for HB769 on Feb 1, 2017 14:00PM

HB769

Submitted on: 1/29/2017

Testimony for CPC on Feb 1, 2017 14:00PM in Conference Room 329

Submitted By	Organization	Testifier Position	Present at Hearing
dustin hao	Individual	Support	No

Comments: submitting in support of this tax cap. disregard previous testimony.

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From: mailinglist@capitol.hawaii.gov
Sent: Sunday, January 29, 2017 10:51 AM
To: CPCtestimony
Cc: myers_florida@rocketmail.com
Subject: Submitted testimony for HB769 on Feb 1, 2017 14:00PM

HB769

Submitted on: 1/29/2017

Testimony for CPC on Feb 1, 2017 14:00PM in Conference Room 329

Submitted By	Organization	Testifier Position	Present at Hearing
Johnathon Myers	Individual	Support	Yes

Comments: Testimony to SUPPORT an excise tax cap of \$0.50 on large cigars. I am writing to you today as a consumer of large premium cigars and to urge you to SUPPORT and vote AYE on Senate Bill 871 (SB 871), companion House Bill 1332 (HB 1332) and House Bill 769 (HB 769) written only as an excise tax cap on large or premium cigars. As a large premium cigar consumer and enthusiast SB 871, HB 1332, and HB 769 will protect my passion for large premium cigars and will no longer deny large premium cigars parity and fairness under the tax code. Furthermore, SB 871, HB 1332 and HB 769 will also benefit small businesses, consumers, and in turn the state by encouraging in-state purchases of large premium cigars. The excise tax cap will facilitate large premium cigar retailers to better price their products, compete in the national and international market for retail sales of large premium cigars, and ultimately generate positive growth of in-state jobs and tax revenue. In addition, SB 871, HB 1332 and HB 769 are purely proposed tax bills; therefore any testimony not directly related to taxation should be dismissed as unrelated testimony. Also, I urge you to PREVENT these bills from being "gutted and replaced" with other language unrelated to an excise tax cap on large or premium cigars; it is an unethical circumvention and manipulation of the proper process for public involvement. In closing, I respectfully ask that you SUPPORT Hawai'i large premium cigar consumers, small businesses, distributors, and manufacturers and vote AYE on Senate Bill 871, House Bill 1332

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From: mailinglist@capitol.hawaii.gov
Sent: Sunday, January 29, 2017 10:35 AM
To: CPCtestimony
Cc: kealii2002@yahoo.com
Subject: Submitted testimony for HB769 on Feb 1, 2017 14:00PM

HB769

Submitted on: 1/29/2017

Testimony for CPC on Feb 1, 2017 14:00PM in Conference Room 329

Submitted By	Organization	Testifier Position	Present at Hearing
dustin hao	Individual	Oppose	No

Comments: I oppose tax increases on tobacco products. Increases in taxes will force local tobacco retailers out of business. Our state should support local small businesses.

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From: mailinglist@capitol.hawaii.gov
Sent: Saturday, January 28, 2017 8:11 PM
To: CPCtestimony
Cc: mikeinnanas@aol.com
Subject: Submitted testimony for HB769 on Feb 1, 2017 14:00PM

HB769

Submitted on: 1/28/2017

Testimony for CPC on Feb 1, 2017 14:00PM in Conference Room 329

Submitted By	Organization	Testifier Position	Present at Hearing
Mike Duarte	Individual	Support	No

Comments: Our cigars are pricey enough as is, please don't price us out of paradise when it comes to our simple luxuries.

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From: mailinglist@capitol.hawaii.gov
Sent: Saturday, January 28, 2017 5:29 PM
To: CPCtestimony
Cc: ian.k.a.aoyama@gmail.com
Subject: *Submitted testimony for HB769 on Feb 1, 2017 14:00PM*

HB769

Submitted on: 1/28/2017

Testimony for CPC on Feb 1, 2017 14:00PM in Conference Room 329

Submitted By	Organization	Testifier Position	Present at Hearing
Ian Aoyama	Individual	Support	No

Comments:

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From: mailinglist@capitol.hawaii.gov
Sent: Saturday, January 28, 2017 5:23 PM
To: CPCtestimony
Cc: lakanebangay@ymail.com
Subject: *Submitted testimony for HB769 on Feb 1, 2017 14:00PM*

HB769

Submitted on: 1/28/2017

Testimony for CPC on Feb 1, 2017 14:00PM in Conference Room 329

Submitted By	Organization	Testifier Position	Present at Hearing
Ryan Bangay	Individual	Support	No

Comments:

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From: mailinglist@capitol.hawaii.gov
Sent: Saturday, January 28, 2017 5:17 PM
To: CPCtestimony
Cc: rkkumalaa@yahoo.com
Subject: *Submitted testimony for HB769 on Feb 1, 2017 14:00PM*

HB769

Submitted on: 1/28/2017

Testimony for CPC on Feb 1, 2017 14:00PM in Conference Room 329

Submitted By	Organization	Testifier Position	Present at Hearing
Raymond Kunalaa	Individual	Support	No

Comments:

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From: mailinglist@capitol.hawaii.gov
Sent: Saturday, January 28, 2017 12:20 PM
To: CPCtestimony
Cc: makule@maui.net
Subject: Submitted testimony for HB769 on Feb 1, 2017 14:00PM

HB769

Submitted on: 1/28/2017

Testimony for CPC on Feb 1, 2017 14:00PM in Conference Room 329

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

Comments: I support the tax cap on premium cigars.

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From: mailinglist@capitol.hawaii.gov
Sent: Saturday, January 28, 2017 8:36 AM
To: CPCtestimony
Cc: dmiyahira@hawaii.rr.com
Subject: Submitted testimony for HB769 on Feb 1, 2017 14:00PM

HB769

Submitted on: 1/28/2017

Testimony for CPC on Feb 1, 2017 14:00PM in Conference Room 329

Submitted By	Organization	Testifier Position	Present at Hearing
Dan Miyahira	Individual	Support	No

Comments: RE: Petition to SUPPORT an excise tax cap of \$0.50 on large cigars. I am writing to you today as a consumer of large premium cigars and to urge you to SUPPORT and vote AYE on Senate Bill 871 (SB 871), companion House Bill 1332 (HB 1332) and House Bill 769 (HB 769) written only as an excise tax cap on large or premium cigars. As a large premium cigar consumer and enthusiast SB 871, HB 1332, and HB 769 will protect my passion for large premium cigars and will no longer deny large premium cigars parity and fairness under the tax code. Furthermore, SB 871, HB 1332 and HB 769 will also benefit small businesses, consumers, and in turn the state by encouraging in-state purchases of large premium cigars. The excise tax cap will facilitate large premium cigar retailers to better price their products, compete in the national and international market for retail sales of large premium cigars, and ultimately generate positive growth of in-state jobs and tax revenue. In addition, SB 871, HB 1332 and HB 769 are purely proposed tax bills; therefore any testimony not directly related to taxation should be dismissed as unrelated testimony. Also, I urge you to PREVENT these bills from being "gutted and replaced" with other language unrelated to an excise tax cap on large or premium cigars; it is an unethical circumvention and manipulation of the proper process for public involvement. In closing, I respectfully ask that you SUPPORT Hawai'i large premium cigar consumers, small businesses, distributors, and manufacturers and vote AYE on Senate Bill 871, House Bill 1332 and House Bill 769 written only as an excise tax cap on large or premium cigars. Thank you for your time and attention on this taxation matter.

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From: mailinglist@capitol.hawaii.gov
Sent: Saturday, January 28, 2017 8:33 AM
To: CPCtestimony
Cc: jason.park1@aol.com
Subject: *Submitted testimony for HB769 on Feb 1, 2017 14:00PM*

HB769

Submitted on: 1/28/2017

Testimony for CPC on Feb 1, 2017 14:00PM in Conference Room 329

Submitted By	Organization	Testifier Position	Present at Hearing
Jason Park	Individual	Support	No

Comments:

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From: mailinglist@capitol.hawaii.gov
Sent: Saturday, January 28, 2017 8:25 AM
To: CPCtestimony
Cc: lakanebangay@ymail.com
Subject: *Submitted testimony for HB769 on Feb 1, 2017 14:00PM*

HB769

Submitted on: 1/28/2017

Testimony for CPC on Feb 1, 2017 14:00PM in Conference Room 329

Submitted By	Organization	Testifier Position	Present at Hearing
Ryan Bangay	Individual	Support	No

Comments:

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Sent: Friday, January 27, 2017 11:08 PM
To: CPCtestimony
Cc: tyskik@yahoo.com
Subject: *Submitted testimony for HB769 on Feb 1, 2017 14:00PM*

HB769

Submitted on: 1/27/2017

Testimony for CPC on Feb 1, 2017 14:00PM in Conference Room 329

Submitted By	Organization	Testifier Position	Present at Hearing
Tyson S Ikehara	Individual	Support	No

Comments:

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From: mailinglist@capitol.hawaii.gov
Sent: Friday, January 27, 2017 10:40 PM
To: CPCtestimony
Cc: noelaraki@gmail.com
Subject: Submitted testimony for HB769 on Feb 1, 2017 14:00PM

HB769

Submitted on: 1/27/2017

Testimony for CPC on Feb 1, 2017 14:00PM in Conference Room 329

Submitted By	Organization	Testifier Position	Present at Hearing
Noel Araki	Individual	Support	No

Comments: I support this bill.

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From: mailinglist@capitol.hawaii.gov
Sent: Friday, January 27, 2017 10:30 PM
To: CPCtestimony
Cc: kurtsahara.gtr@gmail.com
Subject: *Submitted testimony for HB769 on Feb 1, 2017 14:00PM*

HB769

Submitted on: 1/27/2017

Testimony for CPC on Feb 1, 2017 14:00PM in Conference Room 329

Submitted By	Organization	Testifier Position	Present at Hearing
Kurt Sahara	Individual	Oppose	No

Comments:

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From: mailinglist@capitol.hawaii.gov
Sent: Friday, January 27, 2017 10:15 PM
To: CPCtestimony
Cc: keala.legacy@yahoo.com
Subject: *Submitted testimony for HB769 on Feb 1, 2017 14:00PM*

HB769

Submitted on: 1/27/2017

Testimony for CPC on Feb 1, 2017 14:00PM in Conference Room 329

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

Comments:

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From: mailinglist@capitol.hawaii.gov
Sent: Friday, January 27, 2017 10:00 PM
To: CPCtestimony
Cc: cigarguynhi@gmail.com
Subject: *Submitted testimony for HB769 on Feb 1, 2017 14:00PM*

HB769

Submitted on: 1/27/2017

Testimony for CPC on Feb 1, 2017 14:00PM in Conference Room 329

Submitted By	Organization	Testifier Position	Present at Hearing
Michael Monroe	Individual	Support	No

Comments:

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Sent: Friday, January 27, 2017 7:58 PM
To: CPCtestimony
Cc: alankane@hawaii.edu
Subject: *Submitted testimony for HB769 on Feb 1, 2017 14:00PM*

HB769

Submitted on: 1/27/2017

Testimony for CPC on Feb 1, 2017 14:00PM in Conference Room 329

Submitted By	Organization	Testifier Position	Present at Hearing
Alan Kane	Individual	Oppose	Yes

Comments:

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From: mailinglist@capitol.hawaii.gov
Sent: Friday, January 27, 2017 5:15 PM
To: CPCtestimony
Cc: cabatbat@aol.com
Subject: *Submitted testimony for HB769 on Feb 1, 2017 14:00PM*

HB769

Submitted on: 1/27/2017

Testimony for CPC on Feb 1, 2017 14:00PM in Conference Room 329

Submitted By	Organization	Testifier Position	Present at Hearing
erik cabatbat	Individual	Support	No

Comments:

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From: mailinglist@capitol.hawaii.gov
Sent: Friday, January 27, 2017 4:58 PM
To: CPCtestimony
Cc: thasugarbear@hotmail.com
Subject: *Submitted testimony for HB769 on Feb 1, 2017 14:00PM*

HB769

Submitted on: 1/27/2017

Testimony for CPC on Feb 1, 2017 14:00PM in Conference Room 329

Submitted By	Organization	Testifier Position	Present at Hearing
leroy woods jr	Individual	Support	No

Comments:

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From: mailinglist@capitol.hawaii.gov
Sent: Friday, January 27, 2017 3:57 PM
To: CPCtestimony
Cc: tai1983@gmail.com
Subject: *Submitted testimony for HB769 on Feb 1, 2017 14:00PM*

HB769

Submitted on: 1/27/2017

Testimony for CPC on Feb 1, 2017 14:00PM in Conference Room 329

Submitted By	Organization	Testifier Position	Present at Hearing
Tai Erum	Individual	Support	No

Comments:

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From: mailinglist@capitol.hawaii.gov
Sent: Sunday, January 29, 2017 6:14 PM
To: CPCtestimony
Cc: DHCigarman@aol.com
Subject: Submitted testimony for HB769 on Feb 1, 2017 14:00PM

HB769

Submitted on: 1/29/2017

Testimony for CPC on Feb 1, 2017 14:00PM in Conference Room 329

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

Comments: I am submitting this in support of HB769 to reduce the tax on large cigars from 50% wholesale to a \$0.50 cap on each large cigar. Hawaii retailers are placed at an unfair advantage competing against mainland companies with lesser tobacco taxes. If this bill would pass it would increase local sales thus increasing the tax revenue for the state. This is not my first time submitting testimony for this bill. It has gone through several iterations over the years. It disturbs me that each year we submit testimony the anti-tobacco lobbys submit theirs containing nothing but rhetoric and innuendo. No empirical data is submitted to support their false claims. First, lowering of the cigar tax will not encourage young people to smoke cigars. I ran a cigar shop for seven years and the only time I had a problem with young people coming into the shop were decoys for tobacco enforcement trying to get us to sell to minors under 18. Most of my customers were over 35 years of age. Second, all of the comparisons with health risks are based on cigarette smoking, not cigars. I can even provide FDA study's tha conclude that the data indicates that consumption of up to two cigars per day, while not completely safe, is neither associated with significantly increased risks for death from all causes, nor smoking-related cancers. And third, cigar smoking is not habit forming. Cigar smokers smoke for pleasure and need not smoke every hour or every day. And lastly, the second hand smoke study, the demon raised by the EPA was thrown out of Federal Court in 1997 based on conjecture and poor scientific method. Even after the studies would not prove their assertions they doubled the numbers and still could only increase the risk by a factor of 1.3. Based on that they classified second hand smoke as a Class A carcinogen even though such substances normally increase the risk factore by 3. Please consider this bill to help the state and not give into fears from boogie men. Dennis A.Huddy 1582 Eames Street Wahiawa, Hawaii

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From: mailinglist@capitol.hawaii.gov
Sent: Monday, January 30, 2017 10:12 AM
To: CPCtestimony
Cc: janetmgrace@gmail.com
Subject: Submitted testimony for HB769 on Feb 1, 2017 14:00PM

HB769

Submitted on: 1/30/2017

Testimony for CPC on Feb 1, 2017 14:00PM in Conference Room 329

Submitted By	Organization	Testifier Position	Present at Hearing
Janet Grace	Individual	Oppose	No

Comments: I strongly oppose HB769, 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 are not a safe alternative to cigarettes. Cigars vary widely in sizes, flavor, and packaging that make them appealing and appear less harmful to broader audiences including kids. Cigar smoking causes cancer, heart disease and chronic obstructive pulmonary disease (COPD). Large cigars can contain more nicotine, tar, and carbon monoxide than cigarettes. Hawai'i ranks among the highest in the nation on passing smoke-free and tobacco control laws protecting our residents and children. Lowering or capping taxes on any tobacco product sends the wrong public health message. 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. Further, lowering the tax will make it even more appealing for teens to start smoking. Hawai'i has been leading the way in tobacco control, and this bill is a step backwards for our State. I strongly oppose HB769 and ask you to hold this bill in committee. Mahalo, Janet Grace District 19

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From: mailinglist@capitol.hawaii.gov
Sent: Monday, January 30, 2017 10:58 AM
To: CPCtestimony
Cc: jjw333333@gmail.com
Subject: *Submitted testimony for HB769 on Feb 1, 2017 14:00PM*

HB769

Submitted on: 1/30/2017

Testimony for CPC on Feb 1, 2017 14:00PM in Conference Room 329

Submitted By	Organization	Testifier Position	Present at Hearing
Jake J. Watkins	Individual	Oppose	No

Comments:

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CPCtestimony

From: mgagen@everyactioncustom.com on behalf of Marilyn Gagen
<mgagen@everyactioncustom.com>
Sent: Monday, January 30, 2017 12:50 PM
To: CPCtestimony
Subject: Strong Opposition of HB769, Relating to Taxation

Dear House Committee on Consumer Protection and Commerce,

To: The Honorable Angus McKelvey, Chair
The Honorable Linda Ichiyama, Vice Chair
Members of the House Committee on Consumer Protection and Commerce

Hrg: February 1, 2017 at 2:00pm at Capitol Room 329

I strongly oppose HB769, 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 are not a safe alternative to cigarettes. Cigars vary widely in sizes, flavor, and packaging that make them appealing and appear less harmful to broader audiences including kids. Cigar smoking causes cancer, heart disease and chronic obstructive pulmonary disease (COPD). Large cigars can contain more nicotine, tar, and carbon monoxide than cigarettes.

Hawai'i ranks among the highest in the nation on passing smoke-free and tobacco control laws protecting our residents and children. Lowering or capping taxes on any tobacco product sends the wrong public health message. 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. Further, lowering the tax will make it even more appealing for teens to start smoking.

Hawai'i has been leading the way in tobacco control, and this bill is a step backwards for our State. I strongly oppose HB769 and ask you to hold this bill in committee.

Sincerely,
Marilyn Gagen
59 -398 Ka Nani Dr
Kamuela, HI 96743-8500

From: mailinglist@capitol.hawaii.gov
Sent: Monday, January 30, 2017 1:27 PM
To: CPCtestimony
Cc: cstlouis@hpu.edu
Subject: Submitted testimony for HB769 on Feb 1, 2017 14:00PM

HB769

Submitted on: 1/30/2017

Testimony for CPC on Feb 1, 2017 14:00PM in Conference Room 329

Submitted By	Organization	Testifier Position	Present at Hearing
chuck st louis	Individual	Support	No

Comments: strongly support this measure. Failure to pass this will simply drive purchases out of the state, on line etc, losing further tax revenue.

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CPCtestimony

From: bmih@everyactioncustom.com on behalf of Bryan Mih
<bmih@everyactioncustom.com>
Sent: Monday, January 30, 2017 1:45 PM
To: CPCtestimony
Subject: Strong Opposition of HB769, Relating to Taxation

Dear House Committee on Consumer Protection and Commerce,

To: The Honorable Angus McKelvey, Chair
The Honorable Linda Ichiyama, Vice Chair
Members of the House Committee on Consumer Protection and Commerce

Hrg: February 1, 2017 at 2:00pm at Capitol Room 329
Dear Committee Members:

As a pediatrician and medical director of the HEALTHY Quit Smoking Program, I strongly oppose HB769, which would reduce the tax on large cigars.

Cigars are tobacco products, just like cigarettes, and have the same harmful effects. They are strongly addictive. The secondhand smoke is toxic and contains many cancer causing chemicals. Cigars vary widely in sizes, flavor, and packaging that make them appealing and appear less harmful to broader audiences including kids. Cigar smoking causes cancer, heart disease and chronic obstructive pulmonary disease (COPD). Large cigars can contain more nicotine, tar, and carbon monoxide than cigarettes.

Tobacco use is still the leading cause of preventable death in the United States and in Hawai'i. It costs our state over \$336 million in healthcare expenditures every year. Tobacco impacts both smokers and those exposed to secondhand smoke. Smokers can suffer from cancer, cardiovascular disease, and lung disease. More than 1,000 people die in Hawai'i every year from tobacco use. Many more of our keiki suffer from respiratory illnesses, asthma, and additional hospitalizations due to secondhand tobacco smoke.

Lowering or capping taxes on any tobacco product sends the wrong public health message. 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. Further, lowering the tax will make it even more appealing for teens to start smoking.

I strongly oppose HB769. For the health of our keiki and everyone in Hawaii, I urge you to hold this bill in committee.

Bryan Mih, MD, MPH, FAAP
Pediatrician

Sincerely,
Bryan Mih
1944 Naniu Pl
Honolulu, HI 96822-1758

From: mailinglist@capitol.hawaii.gov
Sent: Monday, January 30, 2017 2:32 PM
To: CPCtestimony
Cc: hhwlee@hotmail.com
Subject: *Submitted testimony for HB769 on Feb 1, 2017 14:00PM*

HB769

Submitted on: 1/30/2017

Testimony for CPC on Feb 1, 2017 14:00PM in Conference Room 329

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

Comments:

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ichiyama2 - Brandon

From: vyontz@everyactioncustom.com on behalf of Valerie Yontz
<vyontz@everyactioncustom.com>
Sent: Monday, January 30, 2017 3:47 PM
To: CPCtestimony
Subject: Strong Opposition of HB769, Relating to Taxation

Dear House Committee on Consumer Protection and Commerce,

To: The Honorable Angus McKelvey, Chair
The Honorable Linda Ichiyama, Vice Chair
Members of the House Committee on Consumer Protection and Commerce

Hrg: February 1, 2017 at 2:00pm at Capitol Room 329

I strongly oppose HB769, 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 are not a safe alternative to cigarettes. Cigars vary widely in sizes, flavor, and packaging that make them appealing and appear less harmful to broader audiences including kids. Cigar smoking causes cancer, heart disease and chronic obstructive pulmonary disease (COPD). Large cigars can contain more nicotine, tar, and carbon monoxide than cigarettes.

Hawai'i ranks among the highest in the nation on passing smoke-free and tobacco control laws protecting our residents and children. Lowering or capping taxes on any tobacco product sends the wrong public health message. 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. Further, lowering the tax will make it even more appealing for teens to start smoking.

Hawai'i has been leading the way in tobacco control, and this bill is a step backwards for our State. I strongly oppose HB769 and ask you to hold this bill in committee.

Sincerely, Valerie Yontz, PhD

Sincerely,
Valerie Yontz
677 Auwina St
Kailua, HI 96734-3430

Petition to SUPPORT an excise tax cap of \$0.50 on large cigars.

Aloha, I am writing to you today as a consumer of large premium cigars and to urge you to **SUPPORT** and vote **AYE** on **Senate Bill 871 (SB 871)**, companion **House Bill 1332 (HB 1332)** and **House Bill 769 (HB 769)** written only as an excise tax cap on large or premium cigars.

As a large premium cigar consumer and enthusiast, **SB 871**, **HB 1332**, and **HB 769** will protect my passion for large premium cigars and will no longer deny large premium cigars parity and fairness under the tax code.

Furthermore, **SB 871**, **HB 1332** and **HB 769** will also benefit small businesses, consumers, and in turn the state by encouraging in-state purchases of large premium cigars. The excise tax cap will facilitate large premium cigar retailers to better price their products, compete in the national and international market for retail sales of large premium cigars, and ultimately generate positive growth of in-state jobs and tax revenue.

In addition, **SB 871**, **HB 1332** and **HB 769** are purely proposed tax bills; therefore any testimony not directly related to taxation should be dismissed as unrelated testimony.

Also, I urge you to **PREVENT** these bills from being “gutted and replaced” with other language unrelated to an excise tax cap on large or premium cigars; it is an unethical circumvention and manipulation of the proper process for public involvement.

In closing, I respectfully ask that you **SUPPORT** Hawai'i large premium cigar consumers, small businesses, distributors, and manufacturers and vote **AYE** on **Senate Bill 871**, **House Bill 1332** and **House Bill 769** written only as an excise tax cap on large or premium cigars.

Mahalo for your time and attention on this taxation matter.

From: mailinglist@capitol.hawaii.gov
Sent: Monday, January 30, 2017 10:38 PM
To: CPCtestimony
Cc: Traeboogie@gmail.com
Subject: *Submitted testimony for HB769 on Feb 1, 2017 14:00PM*

HB769

Submitted on: 1/30/2017

Testimony for CPC on Feb 1, 2017 14:00PM in Conference Room 329

Submitted By	Organization	Testifier Position	Present at Hearing
Melvin Baldwin	Individual	Support	No

Comments:

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From: mailinglist@capitol.hawaii.gov
Sent: Monday, January 30, 2017 10:37 PM
To: CPCtestimony
Cc: darlene.ben73@gmail.com
Subject: *Submitted testimony for HB769 on Feb 1, 2017 14:00PM*

HB769

Submitted on: 1/30/2017

Testimony for CPC on Feb 1, 2017 14:00PM in Conference Room 329

Submitted By	Organization	Testifier Position	Present at Hearing
Darlene Ben	Individual	Support	No

Comments:

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From: mailinglist@capitol.hawaii.gov
Sent: Monday, January 30, 2017 9:57 PM
To: CPCtestimony
Cc: Blang57@msn.com
Subject: *Submitted testimony for HB769 on Feb 1, 2017 14:00PM*

HB769

Submitted on: 1/30/2017

Testimony for CPC on Feb 1, 2017 14:00PM in Conference Room 329

Submitted By	Organization	Testifier Position	Present at Hearing
Blane Arakaki	Individual	Support	No

Comments:

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From: mailinglist@capitol.hawaii.gov
Sent: Monday, January 30, 2017 9:23 PM
To: CPCtestimony
Cc: alankane@hawaii.edu
Subject: *Submitted testimony for HB769 on Feb 1, 2017 14:00PM*

HB769

Submitted on: 1/30/2017

Testimony for CPC on Feb 1, 2017 14:00PM in Conference Room 329

Submitted By	Organization	Testifier Position	Present at Hearing
Alan Kane	Individual	Support	Yes

Comments:

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From: mailinglist@capitol.hawaii.gov
Sent: Monday, January 30, 2017 9:12 PM
To: CPCtestimony
Cc: sushisupremehawaii@yahoo.com
Subject: *Submitted testimony for HB769 on Feb 1, 2017 14:00PM*

HB769

Submitted on: 1/30/2017

Testimony for CPC on Feb 1, 2017 14:00PM in Conference Room 329

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

Comments:

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From: mailinglist@capitol.hawaii.gov
Sent: Monday, January 30, 2017 9:01 PM
To: CPCtestimony
Cc: devin@pcgamerzhawaii.com
Subject: *Submitted testimony for HB769 on Feb 1, 2017 14:00PM*

HB769

Submitted on: 1/30/2017

Testimony for CPC on Feb 1, 2017 14:00PM in Conference Room 329

Submitted By	Organization	Testifier Position	Present at Hearing
Devin Wolery	Individual	Support	Yes

Comments:

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From: mailinglist@capitol.hawaii.gov
Sent: Monday, January 30, 2017 8:54 PM
To: CPCtestimony
Cc: dtown_dawg@yahoo.com
Subject: *Submitted testimony for HB769 on Feb 1, 2017 14:00PM*

HB769

Submitted on: 1/30/2017

Testimony for CPC on Feb 1, 2017 14:00PM in Conference Room 329

Submitted By	Organization	Testifier Position	Present at Hearing
Donnell E. Freeman	Individual	Support	No

Comments:

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From: mailinglist@capitol.hawaii.gov
Sent: Monday, January 30, 2017 8:51 PM
To: CPCtestimony
Cc: lanson@2020autodetailing.com
Subject: Submitted testimony for HB769 on Feb 1, 2017 14:00PM

HB769

Submitted on: 1/30/2017

Testimony for CPC on Feb 1, 2017 14:00PM in Conference Room 329

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

Comments: Stop losing tax dollars on purchases made online. My thing is buy local, support local. Why wouldn't you want people to spend more money in hawaii? Why is this so hard for you politicians to understand? You're not gonna get more people to smoke, your going to have the existing customers spend more money here in Hawaii! Isn't that what you want? More tax revenue? Or is that a bad idea? You think people are going to stop smoking, no. Theyll get it from somewhere cheaper. So my support is for the cigar tax cap. Do you jobs and bring in more income for the state.

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CPCtestimony

From: daoyagi10@everyactioncustom.com on behalf of Davin Aoyagi <daoyagi10@everyactioncustom.com>
Sent: Monday, January 30, 2017 7:00 PM
To: CPCtestimony
Subject: Strong Opposition of HB769, Relating to Taxation

Dear House Committee on Consumer Protection and Commerce,

To: The Honorable Angus McKelvey, Chair
The Honorable Linda Ichiyama, Vice Chair
Members of the House Committee on Consumer Protection and Commerce

Hrg: February 1, 2017 at 2:00pm at Capitol Room 329

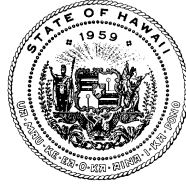
I am writing to express my strong opposition to HB769, which would lower the tax on large cigars to the lesser of a) 50 cents each or b) 50 percent of the wholesale price for each cigar.

I grew up with my grandparents who were both non-smokers. My grandpa however, worked as a casino representative for Boyd Gaming as would frequently have to fly to and from casinos in Las Vegas. My grandma, the loving wife that she was, would always accompany him on his business trips. The times that I went with my grandparents to the casino were defined by the thick, noxious scent of cigarette and cigar smoke. My grandma would eventually have to undergo surgery as a result of cancer, of which second hand smoking was a major contributing factor.

I am thus adamantly opposed to the lowering or capping taxes on any tobacco product as it sends the wrong public health message. 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. Further, lowering the tax will make it even more appealing for teens to start smoking.

Hawai'i has been leading the way in tobacco control, and we should not let this progress be hindered by such backward legislation. I strongly oppose HB769 and ask you to hold this bill in committee for the sake of my grandma and the many Hawaii residents whose health will be detrimentally impacted by cigars if taxes are lowered or capped.

Sincerely,
Davin Aoyagi
316 Elelupe Rd Apt B
Honolulu, HI 96821-2218



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



**Testimony in OPPOSITION to HB0769
RELATING TO TAXATION**

REPRESENTATIVE ANGUS L.K. MCKELVEY, CHAIR
HOUSE COMMITTEE ON CONSUMER PROTECTION AND COMMERCE
Hearing Date: February 1, 2017 Room Number: 329

1 **Fiscal Implications:** None

2 **Department Testimony:** The Department of Health (DOH) opposes HB0769 which proposes to
3 amend §245-3, HRS by reducing the excise tax rate on sales of large cigars from 50 percent of
4 wholesale value to the lesser of: a) \$0.50 for each large cigar; or b) 50 percent of the wholesale
5 price of each large cigar after July 1, 2017.

6 There is neither a public health nor fiscal justification for giving cigars of any size
7 preferential tax treatment. Cigar smoking is not a safe alternative to cigarette smoking. The U.S.
8 Surgeon General has declared that cigar smoke contains the same toxic substances as cigarette
9 smoke, with varying concentrations of these ingredients found in different types and sizes of
10 cigars.¹ The Federal Food and Drug Administration (FDA) states “all cigars are harmful and
11 potentially addictive (including small cigars, cigarillos, large cigars, and premium cigars). Cigar
12 smoking is strongly related to certain cancers (including oral, esophageal, laryngeal, and lung
13 cancers), heart disease, and premature death. Cigar smoking can cause cancers of the mouth and
14 throat, even for smokers who do not inhale.”² A large cigar may contain as much tobacco as a
15 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.

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

6 There are no safe tobacco products, and there is no safe level of exposure to tobacco
7 smoke. Smoking and tobacco use are the leading cause of preventable death and disease in
8 Hawaii, claiming 1,400 lives each year, and exacting an excess of \$526 million in annual
9 medical costs directly attributable to smoking, according to the Centers for Disease Control and
10 Prevention (CDC) 2014 report “Best Practices for Comprehensive Tobacco Control Programs.”

11 Until recently, cigars had fewer federal regulations than cigarettes and other tobacco
12 products. This, along with their lower taxes, has resulted in increased popularity. While
13 cigarette smoking is declining across the nation, total consumption of all cigars increased
14 dramatically between 2000 and 2015. Cigar consumption increased by 100% while cigarette
15 consumption declined by 40%.² In Hawaii, current adult cigar use tripled from 3.2% in 2006 to
16 10.8% in 2010.

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

22 Thank you for this opportunity to testify.

23 **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).



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

House Committee on Consumer Protection and Commerce
Representative Angus McKelvey, Chair
Representative Linda Ichiyama, Vice Chair

LATE

HB 769 – RELATING TO TAXATION

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

Thank you for the opportunity to provide testimony in *opposition* of HB 769, 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.

LATE

January 31, 2017

TO: Chair Angus L.K. McKelvey and Members of the House Committee of
Consumer Protection & Commerce

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

RE: **HB 769** - Relating to Taxation
Hearing Date: February 1, 2017
Time: 2:00 pm

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

CAA **supports** HB 769 which creates a tax cap on the sale of large cigars. This bill would tax large cigars at the lesser of 50 cents 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.



Hawaii
Children's Action Network
Building a unified voice for Hawaii's children

January 31, 2017

LATE

To: Representative Angus L.K. McKelvey, Chair
Representative Linda Ichiyama, Vice Chair
Committee on Consumer Protection and Commerce

From: Deborah Zysman, Executive Director
Hawaii Children's Action Network

Re: **HB 769 – Relating to Taxation**
Hawaii State Capitol, Room 329, February 1, 2017, 2:00 PM

On behalf of Hawaii Children's Action Network (HCAN), we are writing to oppose the HB 769 – Relating to Taxation.

This bill would effectively lower the tax rate on cigars, making them more accessible to young smokers. Cigars are tobacco products and are not a safe alternative to cigarettes. Cigars vary widely in sizes, flavor, and packaging that make them appealing and appear less harmful to broader audiences including kids. Cigar smoking causes cancer, heart disease and chronic obstructive pulmonary disease (COPD). Large cigars can contain more nicotine, tar, and carbon monoxide than cigarettes.

Hawai'i ranks among the highest in the nation on passing smoke-free and tobacco control laws protecting our residents and children. Lowering or capping taxes on any tobacco product sends the wrong public health message.

HCAN is committed to building a unified voice advocating for Hawaii's children by improving their safety, health, and education. Last fall, HCAN convened input in person and online from more than 50 organizations and individuals that came forward to support or express interest for a number of issues affecting children and families in our state that resulted in the compilation of 2017 Hawai'i Children's Policy Agenda, which can be accessed at <http://www.hawaii-can.org/2017policyagenda>.

For these reasons, HCAN respectfully requests that the committee hold this bill.



LATE

To: Honorable Representative Angus L. K. McKelvey, Chair, Honorable Representative Linda Ichiyama, Vice Chair
Members, House Committee on Consumer Protection & Commerce

Hrg: Wed., February 1, 2017 at 2:00PM in Rm 329

Re: **Testimony in STRONG OPPOSITION to HB769**

By: Valerie Chang, JD, Executive Director
Hawaii COPD Coalition, www.hawaiicopd.org
700 Richards Street, Suite 2410, Honolulu, HI 96813
(808)699-9839
copd.hawaii@yahoo.com

I thank you for this opportunity in **STRONG OPPOSITION to HB769**, which would change the excise tax rate on large cigars. This topic is very important to our organization, as we help those who suffer the awful ravages of long-term exposure to carbon monoxide and tobacco, those with emphysema and chronic bronchitis. I oppose this measure because it is *setting an awful precedent for our State in reducing taxes for a harmful and dangerous product*. Our State will lose tax revenue and more people will be attracted to cigars, increasing preventable diseases including COPD, cancers, gum disease, and cardiovascular conditions. We urge this committee to DEFER and HOLD this bill and not pass it out of committee.

My name is Valerie Chang. I am Executive Director of the Hawaii COPD Coalition. Our organization provides services and support to Hawaii's people affected by Chronic Obstructive Pulmonary Disease, more commonly known as emphysema and chronic bronchitis. COPD is now the third leading cause of death in the US and second leading cause of disability. Over 46,015 people in Hawaii have already been diagnosed with COPD and it is estimated that at least 46,015 more people may suffer from COPD but remain undiagnosed. Many of these COPD patients were seduced by tobacco when they were very young and unable to quit the addiction for decades, causing irreparable harm. There are over \$55 million in COPD hospital charges in Hawaii each year.

This Consumer Protection and Commerce Committee is well aware of the substantial health risks from cigars. One large cigar can contain as much tobacco as an ENTIRE pack of cigarettes, with all the attendant harm. Cigars are tobacco as well as addictive nicotine, and dangerous to the health of Hawaii's people. Cigar smokers often inhale and absorb nicotine through their lungs as quickly as cigarette smokers. Nicotine is also absorbed in the lining of the mouth for those who inhale as well as those who don't inhale.

Cigars are NOT a safer alternative to cigarettes. As mentioned above, they contain the same cancer-causing substances as cigarettes and other tobacco products, including causing the emission of the deadly poison, carbon monoxide. Cigar smoking increases the risk of cancers, lung and heart disease and many other health problems. Like all other tobacco products, cigars should continue to be subject to appropriately high taxation to reduce the deadly and costly burden of tobacco use. Preferentially taxing large cigars at a cap of only \$.50 apiece (when it should continue to be taxed at its current rates or at rates comparable to cigarettes and other tobacco products), will make the purchase of tobacco in a large cigar MUCH cheaper than cigarettes, unfairly conferring an economic advantage to large cigars, a known cause of cancer and other respiratory and cardiac health problems.

Tobacco and nicotine products are **still** the leading cause of preventable disease. COPD is estimated to cause one in four deaths in Canada, our neighbors to the north. Let us continue to minimize our exposure in Hawaii by keeping taxes of these products appropriately high. Taxes on all tobacco products must be equitable so that nicotine addicts will quit rather than switching to a less expensive option. More smokers quitting means reduced costs to our state in tobacco-related medical expenses.

Thanks for the opportunity to testify about this issue that is so vital to the health of Hawaii and our nation. This issue is very important to our state and our Hawaii COPD Coalition is very glad that this committee has taken a leadership role in addressing this important matter. **Please defer HB769 and do not pass this bill.** Thank you.

LATE

January 30, 2017

TO: Chair, Angus McKelvey
Vice Chair, Linda Ichiyama
Members of the House Committee on Consumer Protection & Commerce

RE: HB769: Relating to Taxation– **STRONGLY OPPOSE**

Date: Wednesday, February 1, 2017

Place: Conference Room 329

FROM: Stormy Dodge, Blane Garcia, Ku'ulei Salzer, and Stacy Suda University of Hawaii Student Health Advisory Council

The University of Hawaii Student Health Advisory Council strongly opposes the efforts of the State of Hawai'i Legislative session 2017, to increase the excise tax imposed on large cigars under chapter 245, Hawaii Revised Statutes.

The Student Health Advisory Council has played a pivotal role in the development and implementation of health policies and tobacco education on the UH System campuses. In 2015, the Student Health Advisory Council actively supported the passing of Legislative Act 122, which prohibits the sale of all tobacco products to anyone under the age of 21. We remain deeply committed to the mission of improving the public health environment and reducing the use of tobacco products, including electronic smoking devices, among the adolescent and young adult population.

Cigars are often sold individually or in small packages making them more affordable to youth and young adults as opposed to a pack of cigarettes. Furthermore, the availability of fruit flavored cigars, in addition to decreasing the tax imposed on cigars would further encourage youth and young adults to purchase and utilize these products; thus, exacerbating the already increasing cigar smoking rates among youth. HB769 hinders our efforts to reduce Hawaii's youth from becoming lifelong tobacco users; therefore, the Student Health Advisory Council strongly urges the Legislature to terminate HB769.

Mahalo nui loa, for your efforts to create a healthier place for thousands of students, faculty and staff to learn and work.

Aloha on behalf of the Student Health Advisory Council,

Stormy Dodge, Blane Garcia, and Ku'ulei Salzer, Graduate Chairs
Stacy Suda, Undergraduate Chair

From: sistaval@everyactioncustom.com on behalf of Valerie Toro
<sistaval@everyactioncustom.com>
Sent: Tuesday, January 31, 2017 11:27 AM
To: CPCtestimony
Subject: *****SPAM***** Strong Opposition of HB769, Relating to Taxation

Dear House Committee on Consumer Protection and Commerce,

To: The Honorable Angus McKelvey, Chair
The Honorable Linda Ichiyama, Vice Chair
Members of the House Committee on Consumer Protection and Commerce

Hrg: February 1, 2017 at 2:00pm at Capitol Room 329

I strongly oppose HB769, 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 are not a safe alternative to cigarettes. Cigars vary widely in sizes, flavor, and packaging that make them appealing and appear less harmful to broader audiences including kids. Cigar smoking causes cancer, heart disease and chronic obstructive pulmonary disease (COPD). Large cigars can contain more nicotine, tar, and carbon monoxide than cigarettes.

Hawai'i ranks among the highest in the nation on passing smoke-free and tobacco control laws protecting our residents and children. Lowering or capping taxes on any tobacco product sends the wrong public health message. 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. Further, lowering the tax will make it even more appealing for teens to start smoking.

Hawai'i has been leading the way in tobacco control, and this bill is a step backwards for our State. I strongly oppose HB769 and ask you to hold this bill in committee.

Sincerely,
Valerie Toro
251 Kahiko St
Paia, HI 96779-9728

From: chotishops@everyactioncustom.com on behalf of Niha Prasad
<chotishops@everyactioncustom.com>
Sent: Tuesday, January 31, 2017 3:07 PM
To: CPCtestimony
Subject: *****SPAM***** Strong Opposition of HB769, Relating to Taxation

Dear House Committee on Consumer Protection and Commerce,

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Sincerely,
Niha Prasad
888 Kapiolani Blvd
Honolulu, HI 96813-5245

From: istielow@everyactioncustom.com on behalf of Irene Stielow
<istielow@everyactioncustom.com>
Sent: Tuesday, January 31, 2017 1:44 PM
To: CPCtestimony
Subject: *****SPAM***** Strong Opposition of HB769, Relating to Taxation

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Sincerely,
Irene Stielow
620 Auwai St
Kailua, HI 96734-5612

From: davin.aoyagi@everyactioncustom.com on behalf of Jennifer Hausler
<davin.aoyagi@everyactioncustom.com>
Sent: Tuesday, January 31, 2017 5:00 PM
To: CPCtestimony
Subject: Strong Opposition of HB769, Relating to Taxation

Dear House Committee on Consumer Protection and Commerce,

To: The Honorable Angus McKelvey, Chair
The Honorable Linda Ichiyama, Vice Chair
Members of the House Committee on Consumer Protection and Commerce

Hrg: February 1, 2017 at 2:00pm at Capitol Room 329

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Sincerely,
Jennifer Hausler
1429 Kuloko St
Pearl City, HI 96782-1948

LATE

CPCtestimony

From: alberto.rodriquez74@everyactioncustom.com on behalf of Alberto Rodriguez
<alberto.rodriquez74@everyactioncustom.com>
Sent: Wednesday, February 1, 2017 8:21 AM
To: CPCtestimony
Subject: *****SPAM***** Strong Opposition of HB769, Relating to Taxation

Dear House Committee on Consumer Protection and Commerce,

To: The Honorable Angus McKelvey, Chair
The Honorable Linda Ichiyama, Vice Chair
Members of the House Committee on Consumer Protection and Commerce

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Sincerely,
Alberto Rodriguez
91 -1199 Kaneana St
Ewa Beach, HI 96706-3799

LATE

From: mailinglist@capitol.hawaii.gov
Sent: Tuesday, January 31, 2017 11:53 PM
To: CPCtestimony
Cc: kegdamin@twc.com
Subject: Submitted testimony for HB769 on Feb 1, 2017 14:00PM

HB769

Submitted on: 1/31/2017

Testimony for CPC on Feb 1, 2017 14:00PM in Conference Room 329

Submitted By	Organization	Testifier Position	Present at Hearing
Kristian Egdamin	Individual	Support	No

Comments: I am writing to you today as a consumer of large premium cigars and to urge you to SUPPORT and vote AYE on Senate Bill 871 (SB 871), companion House Bill 1332 (HB 1332) and House Bill 769 (HB 769) written only as an excise tax cap on large or premium cigars. As a large premium cigar consumer and enthusiast SB 871, HB 1332, and HB 769 will protect my passion for large premium cigars and will no longer deny large premium cigars parity and fairness under the tax code. Furthermore, SB 871, HB 1332 and HB 769 will also benefit small businesses, consumers, and in turn the state by encouraging in-state purchases of large premium cigars. The excise tax cap will facilitate large premium cigar retailers to better price their products, compete in the national and international market for retail sales of large premium cigars, and ultimately generate positive growth of in-state jobs and tax revenue. In addition, SB 871, HB 1332 and HB 769 are purely proposed tax bills; therefore any testimony not directly related to taxation should be dismissed as unrelated testimony. Also, I urge you to PREVENT these bills from being "gutted and replaced" with other language unrelated to an excise tax cap on large or premium cigars; it is an unethical circumvention and manipulation of the proper process for public involvement. In closing, I respectfully ask that you SUPPORT Hawai'i large premium cigar consumers, small businesses, distributors, and manufacturers and vote AYE on Senate Bill 871, House Bill 1332 and House Bill 769 written only as an excise tax cap on large or premium cigars. Thank you for your time and attention on this taxation matter.

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: mkyono@everyactioncustom.com on behalf of Mae Kyono
<mkyono@everyactioncustom.com>
Sent: Tuesday, January 31, 2017 10:24 PM
To: CPCtestimony
Subject: Strong Opposition of HB769, Relating to Taxation

Dear House Committee on Consumer Protection and Commerce,

To: The Honorable Angus McKelvey, Chair
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Sincerely,
Mae Kyono
1319 Punahou St
Honolulu, HI 96826-1001