

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

WRITTEN ONLY

**Testimony in SUPPORT of SB0404,SD1
RELATING TO CHAPTER 245, HAWAII REVISED STATUTES**

SENATOR JILL TOKUDA, CHAIR

SENATE COMMITTEE ON WAYS AND MEANS

Hearing Date: February 27, 2017

Room Number: 211

1 **Fiscal Implications:** The Department of Health (DOH) defers to the Department of Taxation
2 (DoTAX) on fiscal implications.

3 **Department Testimony:** DOH supports the purpose of SB0404,SD1 and concurs with
4 proposed SD1 amendments. The imposition of an excise tax equal to seventy percent of the
5 wholesale price of each electronic smoking device (ESD), or e-liquid, is consistent with the tax
6 on other tobacco products. This strategy has been proven effective with cigarettes and other
7 tobacco products to prevent youth and young adults from initiating tobacco use. Currently,
8 ESDs are the only tobacco product that is not taxed. The proposed tax would cover the ESD and
9 the components of the device, whether or not sold separately, including, but not limited to
10 atomizers, coils, drip tips, and tanks. Last year, the federal Food and Drug Administration
11 (FDA) extended its regulatory authority to cover all tobacco products, including ESDs. The
12 deeming regulation defined components or parts to include “software or an assembly of materials
13 intended or reasonably expected to alter or affect the tobacco product’s performance,
14 composition, constituents, or characteristics; or to be used with or for the human consumption of
15 a tobacco product.”¹

16 The Department supports the proposed amendments to the definitions of dealer, retailer,
17 and wholesaler. The addition of ESDs and e-liquids into these definitions broadens the entities
18 that will need to obtain the applicable license or permit. Currently, all that is required of these
19 vendors is a General Excise License. A statewide survey conducted by the University of Hawaii
20 Cancer Center identified more than 100 ESD establishments (vape shops), separate from tobacco

1 retail outlets. However, no specific database exists from the DoTAX to confirm this number.
2 Licensure and retail permitting would bring ESD vendors in alignment with the traditional
3 tobacco retailers, and would provide accurate data for compliance surveillance.

4 DOH further supports the proposed increases in licensure and permitting fees which have
5 remained unchanged since 1995, and expands the requirements to those who sell ESDs and e-
6 liquids. Tobacco licensing is an effective tool for limiting the negative public health
7 consequences of tobacco use by ensuring that wholesalers and retailers comply with responsible
8 sales practices.

9 An analysis of tobacco sales license requirements across the United States reveals a very
10 broad range of fees for different statutory purposes. The amounts vary from no fee at all to
11 \$1,500/year. Of the 40 states that do have fees, 26 states charge \$100/year or more and 14 states
12 charge \$200/year or more. Nine states charge between \$500/year and \$1,500/year. Hawaii is
13 one of only two states that charge a wholesaler less than a retailer. The proposed increase to the
14 license fee from \$2.50 to \$250 a year is in line with national practices.

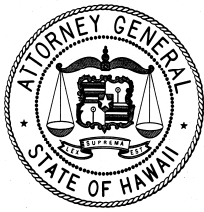
15 The retail tobacco permit of \$20 was instituted in 2006 and is administered by DoTAX .
16 The purpose of the fee is to cover administrative costs. Nationally, amounts can vary from no
17 fee to \$1,000/year. Of the 34 states that have retailer fees, 15 states charge more than \$20/year
18 but less than \$100/year, with about half (8 out of 15) of those states charging \$50/year or more.
19 The proposed increase to the tobacco permit fee from \$20 to \$50 a year is in line with national
20 practices.

21 DOH supports the amendment that licensure and permitting fees be directed toward
22 covering administrative expenses, adequate funding for merchant education, legal signage, and
23 the enforcement of tobacco sales laws. The enforcement costs have heretofore been borne by
24 DOH.

25 Thank you for the opportunity to testify.

26 **Offered Amendments:** None

¹ Department Of Health & Human Servs., Food & Drug Administration, 21 CFR Parts 1100, 1140, and 1143 [Docket No. FDA–2014–N–0189] RIN 0910–AG38, *Deeming Tobacco Products To Be Subject to the Federal Food, Drug, and Cosmetic Act, as Amended by the Family Smoking Prevention and Tobacco Control Act; Restrictions on the Sale and Distribution of Tobacco Products and Required Warning Statements for Tobacco Products*, Federal Register/Vol 81, no 90, 05/10/16/Rules and Regulations, p2905 <http://www.fda.gov/TobaccoProducts/Labeling/RulesRegulationsGuidance/ucm388395.htm>



**WRITTEN TESTIMONY OF
THE DEPARTMENT OF THE ATTORNEY GENERAL
TWENTY-NINTH LEGISLATURE, 2017**

ON THE FOLLOWING MEASURE:

S.B. NO. 404, S.D. 1, RELATING TO CHAPTER 245, HAWAII REVISED STATUTES.

BEFORE THE:

SENATE COMMITTEE ON WAYS AND MEANS

DATE: Monday, February 27, 2017 **TIME:** 9:30 a.m.

LOCATION: State Capitol, Room 211

TESTIFIER(S): **WRITTEN TESTIMONY ONLY.**
(For more information, contact Janine R. Udui,
Deputy Attorney General, at 808-586-1203)

Chair Tokuda and Members of the Committee:

The Department of the Attorney General ("Department") appreciates the intent of this bill and submits the following proposed amendment.

The purpose of this bill is to impose an excise tax on electronic smoking devices and e-liquids sold in the State. Additionally, the bill requires retailers of electronic smoking devices and e-liquids to obtain a retail tobacco permit, and increases certain license and permit fees involving the sale of electronic smoking devices and e-liquids.

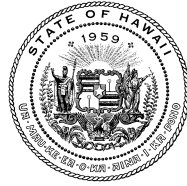
The Department recommends the bill amend the definition of "retail tobacco permit" as currently set forth in section 245-1, Hawaii Revised Statutes, to include "electronic smoking devices, or e-liquid" to remain consistent with the amendments to definitions contained within the bill.

The Department respectfully recommends that the above matter be considered and that the suggested change be made to better promote the intent of this bill.

Thank you for the opportunity to submit testimony.

DAVID Y. IGE
GOVERNOR

SHAN TSUTSUI
LT. GOVERNOR



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

MARIA E. ZIELINSKI
DIRECTOR OF TAXATION

DAMIEN A. ELEFANTE
DEPUTY DIRECTOR

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

Date: Monday, February 27, 2017
Time: 9:30 A.M.
Place: Conference Room 211, State Capitol

From: Maria E. Zielinski, Director
Department of Taxation

Re: S.B. 404, S.D. 1, Relating to Chapter 245, Hawaii Revised Statutes

The Department of Taxation (Department) offers the following comments on S.B. 404, S.D. 1 for your consideration.

S.B. 404, S.D. 1 proposes the following changes to the Cigarette and Tobacco Tax Law:

- Require sellers of electronic smoking devices and e-liquid to acquire wholesaler's licenses or retail permits similarly to sellers of tobacco products;
- Raise the annual license fee for tobacco wholesalers from \$2.50 per year to \$250 per year and specify the funds be used to cover administrative expenses, merchant education, legal signage, and enforcement of tobacco sales laws;
- Raise the annual retail licensing permit fee from \$20 per retail location to \$50 per retail location specify the funds be used to cover administrative expenses, merchant education, legal signage, and enforcement of tobacco sales laws;
- Amend section 245-3, HRS, to impose a tax of 70% of the wholesale price of electronic smoking devices and e-liquid sold on or after January 1, 2018;
- Amend sections 245-6 and 245-8, HRS, to require filing of tobacco tax returns for sales of electronic smoking devices and e-liquid, and related recordkeeping;
- Amend section 245-9, HRS, to subject persons possessing electronic smoking devices and e-liquid to inspection by the Department of the Attorney General;
- Amend section 245-31, HRS, to require monthly reporting on distributions of electronic smoking devices and e-liquid;
- Amend section 245-32, HRS, to provide for refunds of tobacco tax paid on electronic smoking devices shipped out of state.

As currently drafted, S.B. 404, S.D. 1, is effective January 1, 2018.

The Department notes that the Committee on Commerce, Consumer Protection, and

Health adopted numerous technical amendments at the Department's suggestion. The Department appreciates the consideration of its testimony.

However, the Department notes that Sections 3 and 4 contain the following language in the proposed increase to wholesaler licenses and retail permits: "Fees collected pursuant to this section shall be used to cover administrative expenses, merchant education, legal signage, and the enforcement of tobacco sales laws." Wholesaler license and retail permit fees are remitted to the general fund under current law. If it is the Committee's intent to allocate these funds for a specific purpose, this measure may require the creation of a special fund and the requisite allocation provisions. If clarified, the Department will be able to administer these new fees.

The estimated revenue impact of S.B. 404 SD1 to the general fund is:

| | |
|--------|----------------|
| FY2018 | \$.84 million |
| FY2019 | \$2.13 million |
| FY2020 | \$2.19 million |
| FY2021 | \$2.26 million |
| FY2022 | \$2.32 million |

Thank you for the opportunity to provide comments.

TAX FOUNDATION OF HAWAII

126 Queen Street, Suite 304

Honolulu, Hawaii 96813 Tel. 536-4587

SUBJECT: TOBACCO, License Fees, Electronic Smoking Devices

BILL NUMBER: SB 404, SD-1

INTRODUCED BY: Senate Committee on Commerce, Consumer Protection, and Health

EXECUTIVE SUMMARY: The measure: (1) adds and amends various definitions in chapter 245, Hawaii Revised Statutes, to ensure that dealers, retailers, and wholesalers of electronic smoking devices and e-liquid obtain the applicable license or permit; (2) increases the annual license fee for a wholesaler or dealer from \$2.50 to \$250.00; and (3) increases the annual retail tobacco permit fee from \$20 to \$50.

SYNOPSIS: Amends HRS section 245-1 to add definitions of electronic smoking device and e-liquid; amends definitions “dealer”, “retailer”, “sale” or “sold”, “wholesale price”, and “wholesaler” to include electronic smoking devices or e-liquid.

Amends HRS section 245-2 to increase the annual fee for a tobacco wholesaler license from \$2.50 to \$250.00.

Amends HRS section 245-2.5 to increase the annual fee for a retail tobacco permit from \$20 to \$50. Makes other conforming amendments to include sales of electronic smoking devices or e-liquid, including an amendment to subsection (o) to clarify that electronic smoking devices or e-liquid unlawfully possessed may be seized and ordered forfeited.

Requires that the fees for the tobacco wholesaler license and retail tobacco permit be used to cover administrative expenses, merchant education, legal signage, and the enforcement of tobacco sales laws.

Amends HRS section 245-3 to impose an excise tax of 70% of the wholesale price of each electronic smoking device or e-liquid sold, used, or possessed by a wholesaler or dealer on and after January 1, 2018, whether or not sold at wholesale, or if not sold then at the same rate upon the use by the wholesaler or dealer.

Makes conforming amendments to other sections of the Tobacco Tax Law.

EFFECTIVE DATE: July 1, 2018.

STAFF COMMENTS: The proposed measure would amend the definition of “cigarette” to include “electronic smoking devices” thereby making them subject to the tobacco tax. Traditional cigarettes have been proven to be a health hazard, but electronic smoking devices have only appeared on the market in 2004. Even though such devices contain nicotine, they do not produce other hazardous substances associated with a traditional cigarette.

Given that there is no tobacco being consumed with these electronic smoking devices, it is questionable why these products should be placed under the tobacco tax. They may be substitutes for a tobacco product, but so are other products like nicotine gum. How should these latter products be taxed, if at all? As noted many times before, if the health department believes that products such as cigarettes, chewing tobacco, and other forms of tobacco consumption are bad for the community's health, then those products should be banned altogether. Apparently, lawmakers do not want to give up the revenues they reap from the heavy taxes imposed on these products.

Finally, this version of the bill restricts the use of tobacco license and permit fees. Given that the revenues from the tobacco tax law are already heavily earmarked, it is questionable whether this requirement is workable or enforceable.

Digested 2/25/2017



Date: February 25, 2017

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

From: Trish La Chica, Policy and Advocacy Director, Hawai'i Public Health Institute

Re: **STRONG SUPPORT for SB404, SD1 Relating to Chapter 245, Hawaii Revised Statutes**

Hrg: February 27, 2017 at 9:30am at Conference Room 211

Thank you for the opportunity to submit testimony in **STRONG SUPPORT** of SB404, SD1 which imposes a tax on electronic smoking devices and e-liquid and requires retailers to obtain a retail tobacco permit.

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 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.

E-cigarette use among youth and young adults has become a public health concern. ESDs, or e-cigarettes, are battery-powered devices that heat liquid usually containing nicotine and other flavors and additives into an aerosol that the user inhales. This nicotine is addictive and harmful particularly to adolescents, whose brains are still developing. A 2016 report by the Surgeon General concluded that e-cigarettes are dangerous and a health threat to youth and young adults.

The Coalition strongly supports the regulation of electronic smoking devices (ESDs) for the protection of public health and makes the following recommendations:

1. To place a tax on ESDs and all its components and parts, including eliquid at the same rate as the state tax on other tobacco products, which is 70% of the wholesale price.
2. To require that ESD retailers and wholesalers obtain a retail tobacco permit to help with the enforcement and communication of state tax and selling laws.
3. To increase the annual license fee from \$2.50 to \$250 and permit fee from \$20 to \$50.
4. To allocation a portion of the revenue towards tobacco prevention, education, and enforcement.

Electronic smoking devices (ESDs) are the only tobacco product without a tobacco tax. In 2016, the FDA deemed e-cigarettes, including its components and parts as tobacco products. In Hawaii and across the nation, ESDs are now the most commonly used tobacco product among youth and young adults. In a poll conducted by Ward Research Inc. for the Coalition in November 2016, 75% of registered Hawai'i voters were in support of taxing e-cigarettes at the same rate as cigarettes or other tobacco products. The Coalition recommends that ESDs be taxed at the same rate as other tobacco products, (70% of the wholesale price). The Coalition further recommends that

tobaccofreehawaii.org • hiphi.org • 850 Richards Street, suite 201 • Honolulu, Hawai'i 96813



the tax be applied to ESDs, eliquid, including components and parts as these are all tobacco products as defined by the FDA. Because ESDs are not subject to current State tobacco tax laws, they are seen as lower-priced tobacco alternatives with virtually no restrictions that can be appealing to the youth.

ESD licensing and permits protect both consumers and merchants. The Coalition recommends that ESD sellers and vendors obtain a tobacco permit to help facilitate the communication and enforcement of current tobacco tax and purchase laws. Currently, there is no database that tracks who is selling ESDs in the state, making it difficult for the Department of Health to track and communicate relevant tax and tobacco selling laws, as well as distribute proper signage that help to educate Hawai'i residents and visitors on current laws. This communication will also help other agencies to educate merchants on new federal regulations on e-cigarettes.

The Coalition further recommends that a portion of the revenue collected from ESD and e-liquid taxes be dedicated to tobacco prevention and control. The same statewide poll found that 91% of registered Hawaii voters overwhelmingly agree that it is important for the State to earmark some of the revenue from cigarette and tobacco taxes to fund tobacco prevention and cessation programs. Currently no revenue from cigarette or OTP taxes is appropriated for tobacco prevention and cessation. When the price of tobacco increases, more people seek help to quit and we need to ensure programs are available and accessible by the public to help them quit.

In addition, the current license fee for wholesalers and dealers is only \$2.50 a year, while retail tobacco permit fees cost only \$20 a year. Hawai'i has one of the lowest fees in the nation for both wholesalers and retailers. **The Coalition supports increasing the wholesaler and dealer license fee to \$250.00 and the retail tobacco permit fee to \$50.00.**

The U.S. Surgeon General issued an immediate call to action for all local and state government to enact policies that address the harmful impact of e-cigarettes. Hawai'i has already made enormous progress on tobacco control and we ask the legislature to take the necessary steps to reduce the negative health impact made by e-cigarettes and other emerging tobacco products.

Thank you for the opportunity to testify. We strongly support SB440, SD1 and respectfully ask you to pass this measure out of committee.

Mahalo,

A handwritten signature in black ink, appearing to read 'Trish'.

Trish La Chica
Policy and Advocacy Director



American Heart Association Testimony Supports SB 404, SD1 “Relating To Chapter 245, Hawaii Revised Statutes”

The American Heart Association (AHA) supports SB 404, SD1 and strongly recommends that a portion of the tax on electronic smoking devices (ESDs) be allocated for community education, prevention and control efforts related to use of those products.

The AHA considers ESDs to be tobacco products and supports their regulation under existing state and federal laws that apply to the use and marketing of such products. The association especially has grave concerns about the tobacco industry’s efforts to attract children and adolescents to ESDs and strongly advocates for laws and regulations that prohibit their sale and marketing to youth. We believe it is important to closely monitor ESDs and prevent them from serving as a gateway to smoking for non-smokers, or as a vehicle to lure smokers who have quit back to tobacco.

Youth use of ESDs in Hawaii has quadrupled over the last four years, largely due to unregulated marketing by ESD companies and retailers which make veiled claims that their products carry no health risks, and the addition of fruit and candy flavorings that appeal to youths. Enforcement of illegal sales to minors of these products is also made difficult by the lack of permitting or licensing on ESD wholesalers and retailers. ESD remain the only tobacco product sold in Hawaii that is taxed at only the GET rate, making them more affordable and attractive to Hawaii youths.

A study published by the University of Hawaii Cancer Center found that youths who use ESDs are much more likely to eventually graduate to smoking conventional cigarettes than those who don’t. Another study, conducted at the University of California, San Francisco, showed that nicotine use in adolescents can hinder brain development, which can lead to increased risk-taking, impulsiveness, novelty seeking, vulnerability to using and subsequent addiction to drugs.

The ESD industry is relentless in its pursuit of new users at an early age, and the recent U.S. Surgeon General’s report underscores how successful it has been in attracting this demographic. Like the tobacco giants that preceded them, ESD companies, many of which are by owned by Big Tobacco, are deploying despicable tactics of celebrity endorsements, cartoons and suggestive themes in ads to pitch their products. ESDs are further cloaked in new technology and flavors that appeal to today’s young people. We simply cannot let these marketing tactics renormalize tobacco use in our society today. The AHA feels it important for Hawaii legislators to regulate ESDs to prevent a reversal in the successes the state has achieved in reducing tobacco use among its youths. **We urge your support of SB 404, SD1 with an allocation of the ESD tax revenue dedicated to community tobacco education, prevention and control efforts.**

Respectfully submitted,

Paul Ho, M.D., cardiologist
American Heart Association volunteer

*“Building healthier lives,
free of cardiovascular
diseases and stroke.”*

life is why™ es por la vida™ 全为生命™

Please remember the American Heart Association in your will.



LATE

From: mailinglist@capitol.hawaii.gov
Sent: Monday, February 27, 2017 6:21 AM
To: WAM Testimony
Cc: mz9995@hotmail.com
Subject: *Submitted testimony for SB404 on Feb 27, 2017 09:30AM*

SB404

Submitted on: 2/27/2017
Testimony for WAM on Feb 27, 2017 09:30AM in Conference Room 211

| Submitted By | Organization | Testifier Position | Present at Hearing |
|---------------------|-------------------------|---------------------------|---------------------------|
| Michael Zehner | Hawaii Smokers Alliance | Oppose | Yes |

Comments:

Please note that testimony submitted less than 24 hours prior to the hearing, improperly identified, or directed to the incorrect office, may not be posted online or distributed to the committee prior to the convening of the public hearing.

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February 25, 2017

LATE

To: Senator Jill N. Tokuda, Chair
Senator Donovan M. Dela Cruz, Vice Chair
Committee on Ways and Means

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

Re: **SB 404 – Relating to Chapter 245, Hawaii Revised Statutes.**
Hawaii State Capitol, Room 211, February 27, 2017, 9:30 AM

On behalf of Hawaii Children's Action Network (HCAN), we are writing to support the SB 404 – Relating to Chapter 245, Hawaii Revised Statutes.

This bill would create a tax on electronic smoking devices (ESDs) and requires wholesalers and retailers of ESDs to obtain a retail tobacco permit. Now that the FDA has deemed ESDs as tobacco products, the Hawaii legislature needs to regulate and tax e-cigarettes the same way as other tobacco products. ESDs are the only tobacco product in Hawaii without a tobacco tax and increasing prices is a proven strategy to discourage use of these products. In addition, a portion of these revenues should be dedicated to tobacco prevention and cessation programs.

ESD or e-cigarette use among youth and young adults has become a national public health concern. E-cigarettes are now the most popularly used tobacco product among youth and young adults, surpassing cigarettes. While smoking rates in Hawaii have decreased through the years, ESD use has rapidly increased, threatening the state's current tobacco prevention efforts. This is particularly concerning because e-cigarettes provide a new way to deliver the drug nicotine. No matter how it is delivered, nicotine exposure can lead to addiction and harm the developing brain. Studies are also finding that ESDs can lead to smoking cigarettes for new users, including kids.

The e-cigarette industry uses the same tobacco marketing tactics to appeal to youth such as glamorizing its use and offering popular local e-liquid flavors such as Kona coffee, Maui mango, and pineapple.

This bill also requires a retail tobacco permit which will allow the state to know who is selling e-cigarettes in Hawaii, work with the merchants to educate them, and enforce current tobacco laws.

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 vote to pass this bill.

From: mailinglist@capitol.hawaii.gov
Sent: Friday, February 24, 2017 5:59 PM
To: WAM Testimony
Cc: chevryriderhhh@gmail.com
Subject: Submitted testimony for SB404 on Feb 27, 2017 09:30AM

SB404

Submitted on: 2/24/2017

Testimony for WAM on Feb 27, 2017 09:30AM in Conference Room 211

| Submitted By | Organization | Testifier Position | Present at Hearing |
|---------------------|---------------------|---------------------------|---------------------------|
| Chris Wells | Individual | Oppose | No |

Comments: E-cigs help people quit. This bill is mean and hurtful.

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From: mailinglist@capitol.hawaii.gov
Sent: Friday, February 24, 2017 6:28 PM
To: WAM Testimony
Cc: pipelinemax@outlook.com
Subject: *Submitted testimony for SB404 on Feb 27, 2017 09:30AM*

SB404

Submitted on: 2/24/2017

Testimony for WAM on Feb 27, 2017 09:30AM in Conference Room 211

| Submitted By | Organization | Testifier Position | Present at Hearing |
|---------------------|---------------------|---------------------------|---------------------------|
| Kimo Cruz | Individual | Oppose | No |

Comments:

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From: mailinglist@capitol.hawaii.gov
Sent: Friday, February 24, 2017 4:10 PM
To: WAM Testimony
Cc: rallyartmax@gmail.com
Subject: *Submitted testimony for SB404 on Feb 27, 2017 09:30AM*

SB404

Submitted on: 2/24/2017

Testimony for WAM on Feb 27, 2017 09:30AM in Conference Room 211

| Submitted By | Organization | Testifier Position | Present at Hearing |
|---------------------|---------------------|---------------------------|---------------------------|
| Chris C.K. Arakaki | Individual | Oppose | No |

Comments:

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From: mailinglist@capitol.hawaii.gov
Sent: Friday, February 24, 2017 6:53 PM
To: WAM Testimony
Cc: mauikini@icloud.com
Subject: Submitted testimony for SB404 on Feb 27, 2017 09:30AM

SB404

Submitted on: 2/24/2017

Testimony for WAM on Feb 27, 2017 09:30AM in Conference Room 211

| Submitted By | Organization | Testifier Position | Present at Hearing |
|---------------------|---------------------|---------------------------|---------------------------|
| Jeny Bissell | Individual | Support | No |

Comments: Aloha, I am a Registered Voter from South Maui and I strongly support SB 404. Mahalo for all that you do.

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From: mailinglist@capitol.hawaii.gov
Sent: Saturday, February 25, 2017 6:22 AM
To: WAM Testimony
Cc: seventh-power@outlook.com
Subject: *Submitted testimony for SB404 on Feb 27, 2017 09:30AM*

SB404

Submitted on: 2/25/2017

Testimony for WAM on Feb 27, 2017 09:30AM in Conference Room 211

| Submitted By | Organization | Testifier Position | Present at Hearing |
|---------------------|---------------------|---------------------------|---------------------------|
| David McCann | Individual | Oppose | No |

Comments:

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From: mailinglist@capitol.hawaii.gov
Sent: Saturday, February 25, 2017 6:59 AM
To: WAM Testimony
Cc: awatanabe67@gmail.com
Subject: Submitted testimony for SB404 on Feb 27, 2017 09:30AM

SB404

Submitted on: 2/25/2017

Testimony for WAM on Feb 27, 2017 09:30AM in Conference Room 211

| Submitted By | Organization | Testifier Position | Present at Hearing |
|---------------------|---------------------|---------------------------|---------------------------|
| Alan Watanabe | Individual | Oppose | No |

Comments: Make that strong opposition.

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From: mailinglist@capitol.hawaii.gov
Sent: Saturday, February 25, 2017 8:30 AM
To: WAM Testimony
Cc: hgov@azelski.net
Subject: *Submitted testimony for SB404 on Feb 27, 2017 09:30AM*

SB404

Submitted on: 2/25/2017

Testimony for WAM on Feb 27, 2017 09:30AM in Conference Room 211

| Submitted By | Organization | Testifier Position | Present at Hearing |
|---------------------|---------------------|---------------------------|---------------------------|
| C. Azelski | Individual | Support | No |

Comments:

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From: mailinglist@capitol.hawaii.gov
Sent: Saturday, February 25, 2017 9:01 AM
To: WAM Testimony
Cc: 808aprilpacheco@gmail.com
Subject: Submitted testimony for SB404 on Feb 27, 2017 09:30AM

SB404

Submitted on: 2/25/2017

Testimony for WAM on Feb 27, 2017 09:30AM in Conference Room 211

| Submitted By | Organization | Testifier Position | Present at Hearing |
|---------------------|---------------------|---------------------------|---------------------------|
| April Pacheco | Individual | Oppose | Yes |

Comments: This bill will increase traditional tobacco use. The only reason smoking rates are down in Hawaii these days is because of e-cigs.

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: Saturday, February 25, 2017 10:21 AM
To: WAM Testimony
Cc: arbeit@hawaiiantel.net
Subject: Submitted testimony for SB404 on Feb 27, 2017 09:30AM

SB404

Submitted on: 2/25/2017

Testimony for WAM on Feb 27, 2017 09:30AM in Conference Room 211

| Submitted By | Organization | Testifier Position | Present at Hearing |
|---------------------|---------------------|---------------------------|---------------------------|
| Wendy Arbeit | Individual | Support | No |

Comments: Yes. Tax e-cigs and raise taxes on tobacco products. This is a good and necessary bill.

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From: mailinglist@capitol.hawaii.gov
Sent: Saturday, February 25, 2017 11:20 AM
To: WAM Testimony
Cc: 1hawaii4me@gmail.com
Subject: *Submitted testimony for SB404 on Feb 27, 2017 09:30AM*

SB404

Submitted on: 2/25/2017

Testimony for WAM on Feb 27, 2017 09:30AM in Conference Room 211

| Submitted By | Organization | Testifier Position | Present at Hearing |
|---------------------|---------------------|---------------------------|---------------------------|
| Mark Dietrich | Individual | Oppose | No |

Comments:

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I am submitting personal testimony on SB404 based on my research with adolescents in Hawaii, which was supported by grants from the National Institutes of Health. I am the interim director for the Cancer Prevention and Control Program in the University of Hawaii Cancer Center. The comments presented here are my personal testimony and do not necessarily reflect the views of the National Institutes of Health or the University of Hawaii Cancer Center.

SB404 would establish an excise tax on electronic smoking devices (hereafter, e-cigarettes).

I strongly support this legislation because our research indicates that use of e-cigarettes is quite prevalent among adolescents in Hawaii. Our publication in the journal Pediatrics reported that 29% of 9th and 10th grade students in six Hawaii high schools in 2013 used e-cigarettes at least once and 18% use them regularly. Our analysis of the more recent 2015 Hawaii Youth Risk Behavior Survey found that 45% of high school students had used e-cigarettes and 25% were regular users. Data showed that 23% of the sample used both e-cigarettes and cigarettes. Additionally, data from the most recent (2016) National Health Interview Survey indicate that **rates of cigarette smoking have increased in the past year** among persons 18 and older.

Our recent publications in the journal Tobacco Control have shown that using e-cigarettes makes adolescents more likely to start smoking 1 year later. That is, **e-cigarette use increases smoking initiation among adolescents**. And our current analyses are showing that e-cigarette use is associated with higher rates of asthma among Hawaii adolescents. These findings have public health implications because any factor that increases adolescent smoking will have negative effects on public health. Our research in Hawaii has shown e-cigarette use has risks, and our results have been confirmed by studies in different parts of the mainland and Asia.

These data indicate that more action is necessary to reduce cigarette smoking and e-cigarette use among adolescents. Taxation has previously been shown effective for reducing rates of adolescent cigarette smoking. Thus there is a justification for increasing the tax on e-cigarettes as a means for protecting the health of the people of Hawaii.

I strongly support SB404 for these reasons.

From: mailinglist@capitol.hawaii.gov
Sent: Saturday, February 25, 2017 3:21 PM
To: WAM Testimony
Cc: dustinandrewsoahu@gmail.com
Subject: *Submitted testimony for SB404 on Feb 27, 2017 09:30AM*

SB404

Submitted on: 2/25/2017

Testimony for WAM on Feb 27, 2017 09:30AM in Conference Room 211

| Submitted By | Organization | Testifier Position | Present at Hearing |
|---------------------|---------------------|---------------------------|---------------------------|
| Dustin Andrews | Individual | Oppose | No |

Comments:

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From: mailinglist@capitol.hawaii.gov
Sent: Saturday, February 25, 2017 4:10 PM
To: WAM Testimony
Cc: protechoahu@gmail.com
Subject: *Submitted testimony for SB404 on Feb 27, 2017 09:30AM*

SB404

Submitted on: 2/25/2017

Testimony for WAM on Feb 27, 2017 09:30AM in Conference Room 211

| Submitted By | Organization | Testifier Position | Present at Hearing |
|---------------------|---------------------|---------------------------|---------------------------|
| Clayton Silva | Individual | Oppose | No |

Comments:

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From: mailinglist@capitol.hawaii.gov
Sent: Saturday, February 25, 2017 4:45 PM
To: WAM Testimony
Cc: bubbleheadchad@gmail.com
Subject: *Submitted testimony for SB404 on Feb 27, 2017 09:30AM*

SB404

Submitted on: 2/25/2017

Testimony for WAM on Feb 27, 2017 09:30AM in Conference Room 211

| Submitted By | Organization | Testifier Position | Present at Hearing |
|---------------------|---------------------|---------------------------|---------------------------|
| Chad Wheeling | Individual | Oppose | No |

Comments:

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From: mailinglist@capitol.hawaii.gov
Sent: Saturday, February 25, 2017 4:59 PM
To: WAM Testimony
Cc: freedom1979hi@gmail.com
Subject: *Submitted testimony for SB404 on Feb 27, 2017 09:30AM*

SB404

Submitted on: 2/25/2017

Testimony for WAM on Feb 27, 2017 09:30AM in Conference Room 211

| Submitted By | Organization | Testifier Position | Present at Hearing |
|---------------------|---------------------|---------------------------|---------------------------|
| Cindy Nettles | Individual | Oppose | No |

Comments:

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From: mailinglist@capitol.hawaii.gov
Sent: Sunday, February 26, 2017 7:13 AM
To: WAM Testimony
Cc: surfmaster008@gmail.com
Subject: *Submitted testimony for SB404 on Feb 27, 2017 09:30AM*

SB404

Submitted on: 2/26/2017

Testimony for WAM on Feb 27, 2017 09:30AM in Conference Room 211

| Submitted By | Organization | Testifier Position | Present at Hearing |
|---------------------|---------------------|---------------------------|---------------------------|
| Sean Higa | Individual | Oppose | No |

Comments:

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From: mailinglist@capitol.hawaii.gov
Sent: Sunday, February 26, 2017 7:54 AM
To: WAM Testimony
Cc: mauimoonflower@gmail.com
Subject: Submitted testimony for SB404 on Feb 27, 2017 09:30AM

SB404

Submitted on: 2/26/2017

Testimony for WAM on Feb 27, 2017 09:30AM in Conference Room 211

| Submitted By | Organization | Testifier Position | Present at Hearing |
|---------------------|---------------------|---------------------------|---------------------------|
| Sabrina Spencer | Individual | Oppose | No |

Comments: what a ripoff.

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From: mailinglist@capitol.hawaii.gov
Sent: Sunday, February 26, 2017 11:52 AM
To: WAM Testimony
Cc: konaking@live.com
Subject: *Submitted testimony for SB404 on Feb 27, 2017 09:30AM*

SB404

Submitted on: 2/26/2017

Testimony for WAM on Feb 27, 2017 09:30AM in Conference Room 211

| Submitted By | Organization | Testifier Position | Present at Hearing |
|---------------------|---------------------|---------------------------|---------------------------|
| Jeff Stevens | Individual | Oppose | No |

Comments:

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From: mailinglist@capitol.hawaii.gov
Sent: Sunday, February 26, 2017 3:39 PM
To: WAM Testimony
Cc: jason.park1@aol.com
Subject: *Submitted testimony for SB404 on Feb 27, 2017 09:30AM*

SB404

Submitted on: 2/26/2017

Testimony for WAM on Feb 27, 2017 09:30AM in Conference Room 211

| Submitted By | Organization | Testifier Position | Present at Hearing |
|---------------------|---------------------|---------------------------|---------------------------|
| Jason Park | Individual | Oppose | No |

Comments:

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LATE

From: mailinglist@capitol.hawaii.gov
Sent: Sunday, February 26, 2017 8:35 PM
To: WAM Testimony
Cc: jjw333333@gmail.com
Subject: Submitted testimony for SB404 on Feb 27, 2017 09:30AM

SB404

Submitted on: 2/26/2017
Testimony for WAM on Feb 27, 2017 09:30AM in Conference Room 211

| Submitted By | Organization | Testifier Position | Present at Hearing |
|---------------------|---------------------|---------------------------|---------------------------|
| Jake J. Watkins | Individual | Oppose | Yes |

Comments: Enough already!

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From: mailinglist@capitol.hawaii.gov
Sent: Monday, February 27, 2017 8:29 AM
To: WAM Testimony
Cc: devin@pcgamerzhawaii.com
Subject: Submitted testimony for SB404 on Feb 27, 2017 09:30AM

SB404

Submitted on: 2/27/2017

Testimony for WAM on Feb 27, 2017 09:30AM in Conference Room 211

| Submitted By | Organization | Testifier Position | Present at Hearing |
|---------------------|---------------------|---------------------------|---------------------------|
| Devin Wolery | Individual | Oppose | No |

Comments: Increasing taxes on vape. will force people back to traditional cancer causing cigarettes.

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Senate Committee on Ways and Means

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

LATE

Hrg: February 27, 2017 at 9:30am at Capitol Room 211

I strongly support SB404, SD1 which creates a tax on electronic smoking devices (ESDs) and requires wholesalers and retailers of ESDs to obtain a retail tobacco permit.

ESD or e-cigarette use among youth and young adults has become a national public health concern. E-cigarettes are now the most popularly used tobacco product among youth and young adults, surpassing cigarettes. While smoking rates in Hawai'i has decreased through the years, ESD use has rapidly increased, threatening the state's current tobacco prevention efforts. This is particularly concerning because e-cigarettes provide a new way to deliver the drug nicotine. No matter how it is delivered, nicotine exposure can lead to addiction and harm the developing brain. Studies are also finding that ESDs can lead to smoking cigarettes for new users, including kids.

The e-cigarette industry uses the same tobacco marketing tactics that appeal to youth such as glamorizing its use and offering popular local e-liquid flavors such as Kona coffee, Maui mango, and pineapple. Now that the FDA has deemed ESDs as tobacco products, I urge the legislature to regulate and tax e-cigarettes the same way as other tobacco products. ESDs are the only tobacco product without a tobacco tax and increasing the price is a proven strategy that discourages access to these products. In addition, a portion of these revenues should be dedicated to tobacco prevention and quit programs.

This bill will also require a retail tobacco permit which will allow the state to know who is selling e-cigarettes in Hawai'i and work with these merchants to educate and enforce current tobacco laws.

I strongly support SB404, SD1 and ask you to pass this out of committee.

Ms. Barbara Nosaka
PEP Educator
2216 Hoonanea Street
Honolulu, IL 96822

808-941-0810

Senate Committee on Ways and Means

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

Hrg: February 27, 2017 at 9:30am at Capitol Room 211

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This bill will also require a retail tobacco permit which will allow the state to know who is selling e-cigarettes in Hawai'i and work with these merchants to educate and enforce current tobacco laws.

I strongly support SB404, SD1 and ask you to pass this out of committee.

Ms. Patricia Blair
25 Aulike St
Kailua, HI 96734

Senate Committee on Ways and Means

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

Hrg: February 27, 2017 at 9:30am at Capitol Room 211

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I strongly support SB404, SD1 and ask you to pass this out of committee.

Christopher La Chica
94-1410 Lanikuhana Avenue, Apt 436
Mililani, HI 96789

Senate Committee on Ways and Means

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

Hrg: February 27, 2017 at 9:30am at Capitol Room 211

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I strongly support SB404, SD1 and ask you to pass this out of committee.

Davin Aoyagi
316 B Elelupe Rd.
Honolulu, HI 96821

Senate Committee on Ways and Means

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

Hrg: February 27, 2017 at 9:30am at Capitol Room 211

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This bill will also require a retail tobacco permit which will allow the state to know who is selling e-cigarettes in Hawai'i and work with these merchants to educate and enforce current tobacco laws.

I strongly support SB404, SD1 and ask you to pass this out of committee.

Dr. Paul Ho
88 Piikoi Street, 3903
3903
Honolulu, HI 96814

8082539245

Senate Committee on Ways and Means

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

Hrg: February 27, 2017 at 9:30am at Capitol Room 211

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I strongly support SB404, SD1 and ask you to pass this out of committee.

Kaipu Seales
4463 Puu Panini Ave
Honolulu, HI 96816

8087220424

Senate Committee on Ways and Means

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

Hrg: February 27, 2017 at 9:30am at Capitol Room 211

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This bill will also require a retail tobacco permit which will allow the state to know who is selling e-cigarettes in Hawai'i and work with these merchants to educate and enforce current tobacco laws.

I strongly support SB404, SD1 and ask you to pass this out of committee.

Dr. Michael Kellar
Health Psychologist
435E Haleloa Place
Honolulu, HI 96821

(808) 284-9500

Senate Committee on Ways and Means

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

Hrg: February 27, 2017 at 9:30am at Capitol Room 211

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I strongly support SB404, SD1 and ask you to pass this out of committee.

Carol Ignacio
43-2038 Pohakea Mauka Road
Paauilo, HI 96776

Senate Committee on Ways and Means

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

Hrg: February 27, 2017 at 9:30am at Capitol Room 211

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I strongly support SB404, SD1 and ask you to pass this out of committee.

Michelle Gray
430 Lanipua Street
Honolulu, HI 96825

8082959488

Senate Committee on Ways and Means

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

Hrg: February 27, 2017 at 9:30am at Capitol Room 211

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I strongly support SB404, SD1 and ask you to pass this out of committee.

Joanne Amberg
548 Kaimake Loop
Kailua, HI 96734

8082623845

Senate Committee on Ways and Means

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

Hrg: February 27, 2017 at 9:30am at Capitol Room 211

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I strongly support SB404, SD1 and ask you to pass this out of committee.

Nancy Pheatt
75-5919 Alii Drive, N23
N33
Kailua-Kona, HI 96740

Senate Committee on Ways and Means

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

Hrg: February 27, 2017 at 9:30am at Capitol Room 211

I strongly support SB404, SD1 which creates a tax on electronic smoking devices (ESDs) and requires wholesalers and retailers of ESDs to obtain a retail tobacco permit.

ESD or e-cigarette use among youth and young adults has become a national public health concern. E-cigarettes are now the most popularly used tobacco product among youth and young adults, surpassing cigarettes. While smoking rates in Hawai'i has decreased through the years, ESD use has rapidly increased, threatening the state's current tobacco prevention efforts. This is particularly concerning because e-cigarettes provide a new way to deliver the drug nicotine. No matter how it is delivered, nicotine exposure can lead to addiction and harm the developing brain. Studies are also finding that ESDs can lead to smoking cigarettes for new users, including kids.

The e-cigarette industry uses the same tobacco marketing tactics that appeal to youth such as glamorizing its use and offering popular local e-liquid flavors such as Kona coffee, Maui mango, and pineapple. Now that the FDA has deemed ESDs as tobacco products, I urge the legislature to regulate and tax e-cigarettes the same way as other tobacco products. ESDs are the only tobacco product without a tobacco tax and increasing the price is a proven strategy that discourages access to these products. In addition, a portion of these revenues should be dedicated to tobacco prevention and quit programs.

This bill will also require a retail tobacco permit which will allow the state to know who is selling e-cigarettes in Hawai'i and work with these merchants to educate and enforce current tobacco laws.

I strongly support SB404, SD1 and ask you to pass this out of committee.

Jayson O'Donnell
3311 Campbell ave
Honolulu, HI 96815

Senate Committee on Ways and Means

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

Hrg: February 27, 2017 at 9:30am at Capitol Room 211

I strongly support SB404, SD1 which creates a tax on electronic smoking devices (ESDs) and requires wholesalers and retailers of ESDs to obtain a retail tobacco permit.

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This bill will also require a retail tobacco permit which will allow the state to know who is selling e-cigarettes in Hawai'i and work with these merchants to educate and enforce current tobacco laws.

I strongly support SB404, SD1 and ask you to pass this out of committee.

Kathleen Corpuz
815 N Vineyard Blvd Apt B18
Honolulu, HI 96817

808-670-9379

Senate Committee on Ways and Means

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

Hrg: February 27, 2017 at 9:30am at Capitol Room 211

I strongly support SB404, SD1 which creates a tax on electronic smoking devices (ESDs) and requires wholesalers and retailers of ESDs to obtain a retail tobacco permit.

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This bill will also require a retail tobacco permit which will allow the state to know who is selling e-cigarettes in Hawai'i and work with these merchants to educate and enforce current tobacco laws.

I strongly support SB404, SD1 and ask you to pass this out of committee.

Mae Kyono
1319 Punahou Street
Honolulu, HI 96826

Senate Committee on Ways and Means

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

Hrg: February 27, 2017 at 9:30am at Capitol Room 211

I strongly support SB404, SD1 which creates a tax on electronic smoking devices (ESDs) and requires wholesalers and retailers of ESDs to obtain a retail tobacco permit.

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This bill will also require a retail tobacco permit which will allow the state to know who is selling e-cigarettes in Hawai'i and work with these merchants to educate and enforce current tobacco laws.

I strongly support SB404, SD1 and ask you to pass this out of committee.

Eve Teeter-Balin
1372 St Louis Drive
Honolulu, HI 96816

Senate Committee on Ways and Means

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

Hrg: February 27, 2017 at 9:30am at Capitol Room 211

I strongly support SB404, SD1 which creates a tax on electronic smoking devices (ESDs) and requires wholesalers and retailers of ESDs to obtain a retail tobacco permit.

ESD or e-cigarette use among youth and young adults has become a national public health concern. E-cigarettes are now the most popularly used tobacco product among youth and young adults, surpassing cigarettes. While smoking rates in Hawai'i has decreased through the years, ESD use has rapidly increased, threatening the state's current tobacco prevention efforts. This is particularly concerning because e-cigarettes provide a new way to deliver the drug nicotine. No matter how it is delivered, nicotine exposure can lead to addiction and harm the developing brain. Studies are also finding that ESDs can lead to smoking cigarettes for new users, including kids.

The e-cigarette industry uses the same tobacco marketing tactics that appeal to youth such as glamorizing its use and offering popular local e-liquid flavors such as Kona coffee, Maui mango, and pineapple. Now that the FDA has deemed ESDs as tobacco products, I urge the legislature to regulate and tax e-cigarettes the same way as other tobacco products. ESDs are the only tobacco product without a tobacco tax and increasing the price is a proven strategy that discourages access to these products. In addition, a portion of these revenues should be dedicated to tobacco prevention and quit programs.

This bill will also require a retail tobacco permit which will allow the state to know who is selling e-cigarettes in Hawai'i and work with these merchants to educate and enforce current tobacco laws.

I strongly support SB404, SD1 and ask you to pass this out of committee.

Ms. Valerie J. Yontz
677 Auwina Street
677 Auwina Street Kailua, HI 96734-3430
Kailua, HI 96734

808-956-5771

Senate Committee on Ways and Means

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

Hrg: February 27, 2017 at 9:30am at Capitol Room 211

I strongly support SB404, SD1 which creates a tax on electronic smoking devices (ESDs) and requires wholesalers and retailers of ESDs to obtain a retail tobacco permit.

ESD or e-cigarette use among youth and young adults has become a national public health concern. E-cigarettes are now the most popularly used tobacco product among youth and young adults, surpassing cigarettes. While smoking rates in Hawai'i has decreased through the years, ESD use has rapidly increased, threatening the state's current tobacco prevention efforts. This is particularly concerning because e-cigarettes provide a new way to deliver the drug nicotine. No matter how it is delivered, nicotine exposure can lead to addiction and harm the developing brain. Studies are also finding that ESDs can lead to smoking cigarettes for new users, including kids.

The e-cigarette industry uses the same tobacco marketing tactics that appeal to youth such as glamorizing its use and offering popular local e-liquid flavors such as Kona coffee, Maui mango, and pineapple. Now that the FDA has deemed ESDs as tobacco products, I urge the legislature to regulate and tax e-cigarettes the same way as other tobacco products. ESDs are the only tobacco product without a tobacco tax and increasing the price is a proven strategy that discourages access to these products. In addition, a portion of these revenues should be dedicated to tobacco prevention and quit programs.

This bill will also require a retail tobacco permit which will allow the state to know who is selling e-cigarettes in Hawai'i and work with these merchants to educate and enforce current tobacco laws.

I strongly support SB404, SD1 and ask you to pass this out of committee.

Ronald Kuriki
1655-C Palolo Avenue
Honolulu, HI 96816

8083435425

Senate Committee on Ways and Means

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

Hrg: February 27, 2017 at 9:30am at Capitol Room 211

I offer this testimony in strongly support of SB404, SD1 which creates a tax on electronic smoking devices (ESDs) and requires wholesalers and retailers of ESDs to obtain a retail tobacco permit.

ESD or e-cigarette use among youth and young adults has become a national public health concern. E-cigarettes are now the most popularly used tobacco product among youth and young adults, surpassing cigarettes. While smoking rates in Hawai'i have decreased over the years, ESD use has rapidly increased, threatening the state's current tobacco prevention efforts. This is particularly concerning because e-cigarettes provide a new way to deliver the drug nicotine. No matter how it is delivered, nicotine exposure can lead to addiction and harm the developing brain. Studies also find that use of ESDs can lead to smoking conventional cigarettes for new users, including kids.

The e-cigarette industry uses the same marketing tactics used for tobacco cigarettes that appeal to youth, such as glamorizing ESD use and offering popular local e-liquid flavors such as Kona coffee, Maui mango, and pineapple. Now that the FDA has deemed ESDs as tobacco products, I urge the legislature to regulate and tax e-cigarettes the same way as other tobacco products. ESDs are the only tobacco product category without a tobacco tax. Increasing the price of tobacco products with taxes is a proven strategy to discourage their use, especially among price-sensitive youth and young adults. In addition, I ask that a portion of ESD tax revenues be dedicated to tobacco prevention and quit programs.

This bill will also require sellers to obtain a retail tobacco permit which will allow the state to know who is selling e-cigarettes in Hawai'i and work with these merchants on education and enforcement of current tobacco laws.

I strongly support SB404, SD1 and ask you to pass this out of committee.

Thank you for this opportunity to present testimony, mahalo for your consideration.

Forrest Batz
HC3 Box 4730
Keaau, HI 96749

Senate Committee on Ways and Means

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

Hrg: February 27, 2017 at 9:30am at Capitol Room 211

I strongly support SB404, SD1 which creates a tax on electronic smoking devices (ESDs) and requires wholesalers and retailers of ESDs to obtain a retail tobacco permit.

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This bill will also require a retail tobacco permit which will allow the state to know who is selling e-cigarettes in Hawai'i and work with these merchants to educate and enforce current tobacco laws.

I strongly support SB404, SD1 and ask you to pass this out of committee.

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

Senate Committee on Ways and Means

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

Hrg: February 27, 2017 at 9:30am at Capitol Room 211

I strongly support SB404, SD1 which creates a tax on electronic smoking devices (ESDs) and requires wholesalers and retailers of ESDs to obtain a retail tobacco permit.

ESD or e-cigarette use among youth and young adults has become a national public health concern. E-cigarettes are now the most popularly used tobacco product among youth and young adults, surpassing cigarettes. While smoking rates in Hawai'i has decreased through the years, ESD use has rapidly increased, threatening the state's current tobacco prevention efforts. This is particularly concerning because e-cigarettes provide a new way to deliver the drug nicotine. No matter how it is delivered, nicotine exposure can lead to addiction and harm the developing brain. Studies are also finding that ESDs can lead to smoking cigarettes for new users, including kids.

The e-cigarette industry uses the same tobacco marketing tactics that appeal to youth such as glamorizing its use and offering popular local e-liquid flavors such as Kona coffee, Maui mango, and pineapple. Now that the FDA has deemed ESDs as tobacco products, I urge the legislature to regulate and tax e-cigarettes the same way as other tobacco products. ESDs are the only tobacco product without a tobacco tax and increasing the price is a proven strategy that discourages access to these products. In addition, a portion of these revenues should be dedicated to tobacco prevention and quit programs.

This bill will also require a retail tobacco permit which will allow the state to know who is selling e-cigarettes in Hawai'i and work with these merchants to educate and enforce current tobacco laws.

I strongly support SB404, SD1 and ask you to pass this out of committee.

Amandalin Rock
3065 Lanikaula St
Honolulu, HI 96822

8082808231

Senate Committee on Ways and Means

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

Hrg: February 27, 2017 at 9:30am at Capitol Room 211

I strongly support SB404, SD1 which creates a tax on electronic smoking devices (ESDs) and requires wholesalers and retailers of ESDs to obtain a retail tobacco permit.

ESD or e-cigarette use among youth and young adults has become a national public health concern. E-cigarettes are now the most popularly used tobacco product among youth and young adults, surpassing cigarettes. While smoking rates in Hawai'i has decreased through the years, ESD use has rapidly increased, threatening the state's current tobacco prevention efforts. This is particularly concerning because e-cigarettes provide a new way to deliver the drug nicotine. No matter how it is delivered, nicotine exposure can lead to addiction and harm the developing brain. Studies are also finding that ESDs can lead to smoking cigarettes for new users, including kids.

The e-cigarette industry uses the same tobacco marketing tactics that appeal to youth such as glamorizing its use and offering popular local e-liquid flavors such as Kona coffee, Maui mango, and pineapple. Now that the FDA has deemed ESDs as tobacco products, I urge the legislature to regulate and tax e-cigarettes the same way as other tobacco products. ESDs are the only tobacco product without a tobacco tax and increasing the price is a proven strategy that discourages access to these products. In addition, a portion of these revenues should be dedicated to tobacco prevention and quit programs.

This bill will also require a retail tobacco permit which will allow the state to know who is selling e-cigarettes in Hawai'i and work with these merchants to educate and enforce current tobacco laws.

I strongly support SB404, SD1 and ask you to pass this out of committee.

Respectfully Submitted.

Patricia Fleck

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

Senate Committee on Ways and Means

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

Hrg: February 27, 2017 at 9:30am at Capitol Room 211

I strongly support SB404, SD1 which creates a tax on electronic smoking devices (ESDs) and requires wholesalers and retailers of ESDs to obtain a retail tobacco permit.

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This bill will also require a retail tobacco permit which will allow the state to know who is selling e-cigarettes in Hawai'i and work with these merchants to educate and enforce current tobacco laws.

I strongly support SB404, SD1 and ask you to pass this out of committee.

Helen Barrow
PO Box 822
Makawao, HI 96768

Senate Committee on Ways and Means

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

Hrg: February 27, 2017 at 9:30am at Capitol Room 211

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This bill will also require a retail tobacco permit which will allow the state to know who is selling e-cigarettes in Hawai'i and work with these merchants to educate and enforce current tobacco laws.

I strongly support SB404, SD1 and ask you to pass this out of committee.

Ms. Marilyn Gagen
Chair
59-398 Ka Nani Drive
Kamuela, HI 96743

808-220-3087

Senate Committee on Ways and Means

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

Hrg: February 27, 2017 at 9:30am at Capitol Room 211

I strongly support SB404, SD1 which creates a tax on electronic smoking devices (ESDs) and requires wholesalers and retailers of ESDs to obtain a retail tobacco permit.

ESD or e-cigarette use among youth and young adults has become a national public health concern. E-cigarettes are now the most popularly used tobacco product among youth and young adults, surpassing cigarettes. While smoking rates in Hawai'i has decreased through the years, ESD use has rapidly increased, threatening the state's current tobacco prevention efforts. This is particularly concerning because e-cigarettes provide a new way to deliver the drug nicotine. No matter how it is delivered, nicotine exposure can lead to addiction and harm the developing brain. Studies are also finding that ESDs can lead to smoking cigarettes for new users, including kids.

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This bill will also require a retail tobacco permit which will allow the state to know who is selling e-cigarettes in Hawai'i and work with these merchants to educate and enforce current tobacco laws.

I strongly support SB404, SD1 and ask you to pass this out of committee.

Ms. Shay Chan Hodges
37 Puu Koa Place
Haiku, HI 96708

(808) 575-2570

Senate Committee on Ways and Means

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

Hrg: February 27, 2017 at 9:30am at Capitol Room 211
Dear Senators:

As a pediatrician in Honolulu and medical director of the HEALTHY Tobacco & Nicotine Cessation Program, I strongly support SB404, SD1, which creates a tax on electronic smoking devices (ESDs) and requires wholesalers and retailers of ESDs to obtain a retail tobacco permit.

Electronic smoking devices are clearly products meant to approximate the use of cigarettes and other tobacco products. Electronic smoking devices take a mixture of chemicals, including nicotine, and vaporize it at high temperatures. These devices emit nicotine byproducts and a variety of other chemicals, and they have not been fully studied in regards to safety. E-cigarette vapor has been shown to include carcinogens and toxins including nicotine, nitrosamines, diethylene glycol, formaldehyde, and acetaldehyde. The U.S. Food and Drug Administration has exhibited concern regarding the safety of electronic smoking devices as well.

Despite entering the market only a few years ago, electronic smoking devices (ESDs), or e-cigarettes are showing huge increases in use among middle and high school students. In Hawai'i, 1 in 5 adults and high school students and 1 in 10 middle school students smoke e-cigarettes, exceeding cigarette use.

ESD or e-cigarette use among youth and young adults has become a national public health concern. E-cigarettes are now the most popularly used tobacco product among youth and young adults, surpassing cigarettes. While smoking rates in Hawai'i has decreased through the years, ESD use has rapidly increased, threatening the state's current tobacco prevention efforts. This is particularly concerning because e-cigarettes provide a new way to deliver the drug nicotine. No matter how it is delivered, nicotine exposure can lead to addiction and harm the developing brain. Studies are also finding that ESDs can lead to smoking cigarettes for new users, including kids.

Contrary to popular belief, ESDs do not emit harmless water vapor. Vaping companies are using the same tobacco marketing tactics by advertising e-cigarettes as inexpensive and comparing them to smoking cigarettes. Popular local e-liquid flavors include Kona coffee, Maui mango, Pele's papaya, and pineapple punch.

Now that the FDA has deemed ESDs as tobacco products, I urge the legislature to regulate and tax e-cigarettes the same way as other tobacco products. ESDs are the only tobacco product without a tobacco tax and increasing the price is a proven strategy that discourages access to these products. In addition, a portion of these revenues should be dedicated to tobacco prevention and quit programs.

This bill will also require a retail tobacco permit which will allow the state to know who is selling e-cigarettes in Hawai'i and work with these merchants to educate and enforce current tobacco laws.

Thank you for your consideration and support of this important measure.

Sincerely,

Bryan Mih, MD, MPH, FAAP
Pediatrician

Dr. Bryan Mih
1944 Naniu PI
Honolulu, HI 96822

Senate Committee on Ways and Means

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

Hrg: February 27, 2017 at 9:30am at Capitol Room 211

I strongly support SB404, SD1 which creates a tax on electronic smoking devices (ESDs) and requires wholesalers and retailers of ESDs to obtain a retail tobacco permit.

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This bill will also require a retail tobacco permit which will allow the state to know who is selling e-cigarettes in Hawai'i and work with these merchants to educate and enforce current tobacco laws.

I strongly support SB404, SD1 and ask you to pass this out of committee.

Stephanie Austin
495 Awalau Rd.
Haiku, HI 96708

Senate Committee on Ways and Means

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

Hrg: February 27, 2017 at 9:30am at Capitol Room 211

I strongly support SB404, SD1 which creates a tax on electronic smoking devices (ESDs) and requires wholesalers and retailers of ESDs to obtain a retail tobacco permit.

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This bill will also require a retail tobacco permit which will allow the state to know who is selling e-cigarettes in Hawai'i and work with these merchants to educate and enforce current tobacco laws.

I strongly support SB404, SD1 and ask you to pass this out of committee.

Joseph Keawe'aimoku Kaholokula
581 Kamoku Street, Apt. 904
Honolulu, HI 96826

808-221-2481

Senate Committee on Ways and Means

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

Hrg: February 27, 2017 at 9:30am at Capitol Room 211

I strongly support SB404, SD1 which creates a tax on electronic smoking devices (ESDs) and requires wholesalers and retailers of ESDs to obtain a retail tobacco permit.

ESD or e-cigarette use among youth and young adults has become a national public health concern. E-cigarettes are now the most popularly used tobacco product among youth and young adults, surpassing cigarettes. While smoking rates in Hawai'i has decreased through the years, ESD use has rapidly increased, threatening the state's current tobacco prevention efforts. This is particularly concerning because e-cigarettes provide a new way to deliver the drug nicotine. No matter how it is delivered, nicotine exposure can lead to addiction and harm the developing brain. Studies are also finding that ESDs can lead to smoking cigarettes for new users, including kids.

The e-cigarette industry uses the same tobacco marketing tactics that appeal to youth such as glamorizing its use and offering popular local e-liquid flavors such as Kona coffee, Maui mango, and pineapple. Now that the FDA has deemed ESDs as tobacco products, I urge the legislature to regulate and tax e-cigarettes the same way as other tobacco products. ESDs are the only tobacco product without a tobacco tax and increasing the price is a proven strategy that discourages access to these products. In addition, a portion of these revenues should be dedicated to tobacco prevention and quit programs.

This bill will also require a retail tobacco permit which will allow the state to know who is selling e-cigarettes in Hawai'i and work with these merchants to educate and enforce current tobacco laws.

I strongly support SB404, SD1 and ask you to pass this out of committee.

Many thanks,
Roxine Iijima
Teen Health Teacher

Roxine Iijima
45-610 Hinamoe Loop
Kaneohe, HI 96744

808-551-4902

Senate Committee on Ways and Means

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

Hrg: February 27, 2017 at 9:30am at Capitol Room 211

I strongly support SB404, SD1 which creates a tax on electronic smoking devices (ESDs) and requires wholesalers and retailers of ESDs to obtain a retail tobacco permit.

ESD or e-cigarette use among youth and young adults has become a national public health concern. E-cigarettes are now the most popularly used tobacco product among youth and young adults, surpassing cigarettes. While smoking rates in Hawai'i has decreased through the years, ESD use has rapidly increased, threatening the state's current tobacco prevention efforts. This is particularly concerning because e-cigarettes provide a new way to deliver the drug nicotine. No matter how it is delivered, nicotine exposure can lead to addiction and harm the developing brain. Studies are also finding that ESDs can lead to smoking cigarettes for new users, including kids.

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This bill will also require a retail tobacco permit which will allow the state to know who is selling e-cigarettes in Hawai'i and work with these merchants to educate and enforce current tobacco laws.

I strongly support SB404, SD1 and ask you to pass this out of committee.

Hannah Hedrick
Box 298
Mountain View, HI 96771

Senate Committee on Ways and Means

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

Hrg: February 27, 2017 at 9:30am at Capitol Room 211

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I strongly support SB404, SD1 and ask you to pass this out of committee.

Mr. Howard Saiki
Teacher (retired)
45-480 Apiki Street, Unit B
Apt. D1202
Kaneohe, HI 96744

808-538-7775

Senate Committee on Ways and Means

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

Hrg: February 27, 2017 at 9:30am at Capitol Room 211

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Susan Saka
1776 University Ave, CM 132
Honolulu, HI 96822

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Members of the Senate Committee on Ways and Means

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Holly Kessler
PO Box 61681
Honolulu, HI 96839

808-388-2000

Senate Committee on Ways and Means

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

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Alohalyn Espejo
P.O Box 155
Kualapuu, HI 96757

808-797-1473

Senate Committee on Ways and Means

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

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Denise Della
98-662 Puailima Street
Aiea, HI 96701

8082984833

Senate Committee on Ways and Means

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Members of the Senate Committee on Ways and Means

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Heidi Kim
98-1961 B Kaahumanu Street
Aiea, HI 96701

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Derek Bown
41-1004 Laumilo St.
Waimanalo, HI 96795

Senate Committee on Ways and Means

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Rhiana Lau
1314 South King Street, Suite 415
Honolulu, HI 96814

(808) 592-3250

Senate Committee on Ways and Means

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Mr. Mark Levin
Professor of Law
2515 Dole St.
Honolulu, HI 96822

956-3302

Senate Committee on Ways and Means

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

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Nicole Kerr
520 N. Kahaheo Ave
kailua, HI 96734