

**STATE OF HAWAII**  
**DEPARTMENT OF HEALTH**  
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**Testimony in OPPOSITION to S.B. 2843, SD1**  
**RELATING TO TAXATION**

REPRESENTATIVE JOHN M. MIZUNO, CHAIR  
HOUSE COMMITTEE ON HEALTH AND HUMAN SERVICES

Hearing Date: March 20, 2018

Room Number: 329

1 **Fiscal Implications:** None.

2 **Department Testimony:** The Department of Health (DOH) opposes Senate Bill 2843, Senate  
3 Draft 1 (S.B. 2843, SD1) which proposes to amend §245-3, HRS by reducing the excise tax rate  
4 on sales of large cigars from 50 percent of wholesale value to the lesser of: a) \$0.50 for each  
5 large cigar; or b) 50 percent of the wholesale price of each large cigar effective July 1, 2050.

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.<sup>1</sup> 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

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<sup>1</sup> 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

1 throat, even for smokers who do not inhale.”<sup>2</sup> A large cigar may contain as much tobacco as a  
2 whole pack of cigarettes.<sup>3</sup>

3 Low cigar prices may increase the number of youth who try cigars and become addicted.  
4 A study presented at the Society for Research on Nicotine and Tobacco provided preliminary  
5 confirmation that premium cigar use is increasingly being reported by young adults (18-29  
6 years), and that such use is not restricted to older adults.<sup>4</sup>

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

12 Until recently, cigars had fewer federal regulations than cigarettes and other tobacco  
13 products. This, along with their lower taxes, has resulted in increased popularity. While  
14 cigarette smoking is declining across the nation, total consumption of all cigars increased  
15 dramatically between 2000 and 2015. Cigar consumption increased by 100% while cigarette  
16 consumption declined by 40%.<sup>2</sup> In Hawaii, current adult cigar use tripled from 3.2% in 2006 to  
17 10.8% in 2010.

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

23 Thank you for this opportunity to testify.

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<sup>2</sup> 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>

<sup>3</sup> 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.

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

DAVID Y. IGE  
GOVERNOR

DOUGLAS S. CHIN  
LIEUTENANT GOVERNOR



LINDA CHU TAKAYAMA  
DIRECTOR

DAMIEN A. ELEFANTE  
DEPUTY DIRECTOR

**STATE OF HAWAII**  
**DEPARTMENT OF TAXATION**  
830 PUNCHBOWL STREET, ROOM 221  
HONOLULU, HAWAII 96813  
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Phone: (808) 587-1540 / Fax: (808) 587-1560  
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To: The Honorable John M. Mizuno, Chair  
and Members of the House Committee on Health & Human Services

Date: Tuesday, March 20, 2018  
Time: 8:30 A.M.  
Place: Conference Room 329, State Capitol

From: Linda Chu Takayama, Director  
Department of Taxation

Re: S.B. 2843, S.D. 1, Relating to Taxation

The Department of Taxation (Department) offers the following comments on S.B. 2843, S.D. 1, for your consideration.

S.B. 2843, S.D. 1, 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. S.B. 2843, S.D. 1, has a defective effective date of July 1, 2050, but otherwise is effective for large cigars sold on or after July 1, 2018.

The Department notes that it is able to administer the changes in this measure provided a functional effective date is inserted, but requests that any change to the tobacco tax be made effective no earlier than January 1, 2019 to allow the Department to make the necessary form and computer system changes.

Thank you for the opportunity to provide comments.

# TAX FOUNDATION OF HAWAII

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126 Queen Street, Suite 304

Honolulu, Hawaii 96813 Tel. 536-4587

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SUBJECT: TOBACCO, Lower Tax Rate on Large Cigars

BILL NUMBER: SB 2843, SD-1

INTRODUCED BY: Senate Committee on Ways and Means

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.

SYNOPSIS: 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, 2018.

EFFECTIVE DATE: July 1, 2050.

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, 2018.

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 be negatively impacted by a reduction of this tax.

Digested 3/19/2018





American Cancer Society  
Cancer Action Network  
2370 Nu`uanu Avenue  
Honolulu, Hawai`i 96817  
808.432.9149  
[www.acscan.org](http://www.acscan.org)

House Committee on Health and Human Services  
Representative John Mizuno, Chair  
Representative Bert Kobayashi, Vice Chair

**SB 2843, SD1 – 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 SB 2843, SD1, 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. To further public health goals, the committee should consider increasing taxes on tobacco products. Attached is a proposed HD 1 that would accomplish these goals and save healthcare costs and more lives from chronic disease and death.

Thank you for the opportunity to provide testimony on this matter.

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# A BILL FOR AN ACT

RELATING TO TAXATION.

**BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF HAWAII:**

1           SECTION 1. The legislature finds that tobacco use is  
2 the single most preventable cause of disease, disability,  
3 and death in the United States. Tobacco use continues to  
4 be a problem in Hawaii, causing approximately one thousand  
5 four hundred deaths per year among adults. An estimated  
6 twenty-one thousand children in Hawaii currently under the  
7 age of eighteen will ultimately die prematurely from  
8 smoking. Tobacco use poses a heavy burden on Hawaii's  
9 health care system and economy. Each year, smoking costs  
10 approximately \$526,000,000 in direct health care  
11 expenditures and \$387,300,000 in lost productivity in the  
12 State.

13           The legislature additionally finds that tobacco  
14 products are addictive and inherently dangerous, causing  
15 many different types of cancer, heart disease, and other  
16 serious illnesses. Secondhand smoke causes stroke, lung  
17 cancer, and coronary heart disease. Children exposed to

1 secondhand smoke are at a higher risk of sudden infant  
2 death syndrome, acute respiratory infections, middle ear  
3 disease, more severe asthma, respiratory problems, and  
4 slowed lung growth. Hawaii has a substantial interest in  
5 reducing the number of individuals of all ages who use  
6 tobacco products, and a particular interest in protecting  
7 adolescents from tobacco dependence and the illnesses and  
8 premature death associated with tobacco use.

9       The legislature believes that one method of reducing  
10 the consumption of tobacco in Hawaii is through  
11 taxation. Nationwide, a ten per cent increase in cigarette  
12 taxes has been shown to decrease cigarette consumption five  
13 to fifteen per cent for minors and three to seven per cent  
14 for adults. On average, a one per cent increase in  
15 cigarette price will reduce youth cigarette consumption by  
16 one per cent. Preventing minors from starting to smoke  
17 will help them lead a longer, healthier, and more  
18 productive life.

19       The legislation further finds that of the forty states  
20 that have a tobacco sales license fee, twenty-six states  
21 charge \$100 a year or more, fourteen states charge \$200 a  
22 year or more, and nine states charge between \$500 and  
23 \$1,500 a year. Additionally, Hawaii's licensure fees have  
24 remained unchanged since 1995.

1           The purpose of this Act is to reduce tobacco and  
2 cigarette consumption in Hawaii by increasing the costs to  
3 sell and purchase tobacco and cigarette products.

4           SECTION 2. Section 245-2, Hawaii Revised Statutes, is  
5 amended by amending subsection (b) to read as follows:

6           "(b) The license shall be issued by the department  
7 upon application therefor, in such form and manner as shall  
8 be required by rule of the department, and the payment of a  
9 fee of [~~\$2.50,~~ \$500, and shall be renewable annually on  
10 July 1 for the twelve months ending the succeeding June  
11 30."

12          SECTION 3. Section 245-2.5, Hawaii Revised Statutes,  
13 is amended by amending subsection (c) to read as follows:

14          "(c) The retail tobacco permit shall be issued by the  
15 department upon application by the retailer in the form and  
16 manner prescribed by the department, and the payment of a  
17 fee of [~~\$20.~~ \$50. Permits shall be valid for one year,  
18 from December 1 to November 30, and renewable  
19 annually. Whenever a retail tobacco permit is defaced,  
20 destroyed, or lost, or the permittee relocates the  
21 permittee's business, the department may issue a duplicate  
22 retail tobacco permit to the permittee for a fee of \$5 per  
23 copy."

24          SECTION 4. Section 245-3, Hawaii Revised Statutes, is  
25 amended by amending subsection (a) to read as follows:

1           "(a) Every wholesaler or dealer, in addition to any  
2 other taxes provided by law, shall pay for the privilege of  
3 conducting business and other activities in the State:

4           (1) An excise tax equal to 5.00 cents for each  
5 cigarette sold, used, or possessed by a wholesaler or  
6 dealer after June 30, 1998, whether or not sold at  
7 wholesale, or if not sold then at the same rate upon the  
8 use by the wholesaler or dealer;

9           (2) An excise tax equal to 6.00 cents for each  
10 cigarette sold, used, or possessed by a wholesaler or  
11 dealer after September 30, 2002, whether or not sold at  
12 wholesale, or if not sold then at the same rate upon the  
13 use by the wholesaler or dealer;

14           (3) An excise tax equal to 6.50 cents for each  
15 cigarette sold, used, or possessed by a wholesaler or  
16 dealer after June 30, 2003, whether or not sold at  
17 wholesale, or if not sold then at the same rate upon the  
18 use by the wholesaler or dealer;

19           (4) An excise tax equal to 7.00 cents for each  
20 cigarette sold, used, or possessed by a wholesaler or  
21 dealer after June 30, 2004, whether or not sold at  
22 wholesale, or if not sold then at the same rate upon the  
23 use by the wholesaler or dealer;

24           (5) An excise tax equal to 8.00 cents for each  
25 cigarette sold, used, or possessed by a wholesaler or

1 dealer on and after September 30, 2006, whether or not sold  
2 at wholesale, or if not sold then at the same rate upon the  
3 use by the wholesaler or dealer;

4 (6) An excise tax equal to 9.00 cents for each  
5 cigarette sold, used, or possessed by a wholesaler or  
6 dealer on and after September 30, 2007, whether or not sold  
7 at wholesale, or if not sold then at the same rate upon the  
8 use by the wholesaler or dealer;

9 (7) An excise tax equal to 10.00 cents for each  
10 cigarette sold, used, or possessed by a wholesaler or  
11 dealer on and after September 30, 2008, whether or not sold  
12 at wholesale, or if not sold then at the same rate upon the  
13 use by the wholesaler or dealer;

14 (8) An excise tax equal to 13.00 cents for each  
15 cigarette sold, used, or possessed by a wholesaler or  
16 dealer on and after July 1, 2009, whether or not sold at  
17 wholesale, or if not sold then at the same rate upon the  
18 use by the wholesaler or dealer;

19 (9) An excise tax equal to 11.00 cents for each  
20 little cigar sold, used, or possessed by a wholesaler or  
21 dealer on and after October 1, 2009, whether or not sold at  
22 wholesale, or if not sold then at the same rate upon the  
23 use by the wholesaler or dealer;

24 (10) An excise tax equal to 15.00 cents for each  
25 cigarette or little cigar sold, used, or possessed by a

1 wholesaler or dealer on and after July 1, 2010, whether or  
2 not sold at wholesale, or if not sold then at the same rate  
3 upon the use by the wholesaler or dealer;

4 (11) An excise tax equal to 16.00 cents for each  
5 cigarette or little cigar sold, used, or possessed by a  
6 wholesaler or dealer on and after July 1, 2011, whether or  
7 not sold at wholesale, or if not sold then at the same rate  
8 upon the use by the wholesaler or dealer;

9 (12) An excise tax equal to 22.50 cents for each  
10 cigarette or little cigar sold, used, or possessed by a  
11 wholesaler or dealer on and after November 1, 2018, whether  
12 or not sold at wholesale, or if not sold then at the same  
13 rate upon the use by the wholesaler or dealer;

14 (13) An excise tax equal to seventy per cent of the  
15 wholesale price of each article or item of tobacco  
16 products, other than large cigars, sold by the wholesaler  
17 or dealer on and after September 30, 2009, whether or not  
18 sold at wholesale, or if not sold then at the same rate  
19 upon the use by the wholesaler or dealer; ~~and~~

20 ~~(13)]~~ (14) An excise tax equal to eighty per cent of  
21 the wholesale price of each article or item of tobacco  
22 products, other than large cigars, sold by the wholesaler  
23 or dealer on and after July 1, 2018, whether or not sold at  
24 wholesale, or if not sold then at the same rate upon the  
25 use by the wholesaler or dealer; and



1       (15) An excise tax equal to fifty per cent of the  
2 wholesale price of each large cigar of any length, sold,  
3 used, or possessed by a wholesaler or dealer on and after  
4 September 30, 2009, whether or not sold at wholesale, or if  
5 not sold then at the same rate upon the use by the  
6 wholesaler or dealer.

7 Where the tax imposed has been paid on cigarettes, little  
8 cigars, or tobacco products that thereafter become the  
9 subject of a casualty loss deduction allowable under  
10 chapter 235, the tax paid shall be refunded or credited to  
11 the account of the wholesaler or dealer. The tax shall be  
12 applied to cigarettes through the use of stamps."

13       SECTION 5. Statutory material to be repealed is  
14 bracketed and stricken. New statutory material is  
15 underscored.

16       SECTION 6. This Act shall take effect on July 1,  
17 2018.



March 18, 2018

To: House Committee on Health and Human Services  
The Honorable John Mizuno, Chair  
The Honorable Bertrand Kobayashi, Vice Chair  
Members of the House Committee on Health and Human Services

Re: **Strong Opposition for SB2843 SD1**

Hrg: March 20, 2018 at 8:30am room 329

The Hawaii Public Health Association is a group of over 600 community members, public health professionals and organizations statewide dedicated to improving public health. HPHA also serves as a voice for public health professionals and as a repository for information about public health in the Pacific.

HPHA strongly opposes **SB2843 SD1** 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.

Hawaii 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.

Hawaii has been leading the way in tobacco control, and this bill is a step backwards for our State. HPHA strongly oppose SB2843 and asks you to hold this bill in committee.

Thank you for the opportunity to provide testimony on important health issues affecting people in Hawaii.

Respectfully submitted,

A handwritten signature in black ink that reads 'Holly Kessler'.

Holly Kessler, Executive Director  
Hawaii Public Health Association

**SB-2843-SD-1**

Submitted on: 3/16/2018 8:20:29 PM

Testimony for HHS on 3/20/2018 8:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Lisa Dau	Keiki Injury Prevention Coalition	Oppose	No

Comments:

Keiki Injury Prevention Coalition strongly opposes this bill.

Lisa Dau, RN  
Injury Prevention Coordinator



## Amended testimony **STRONGLY OPPOSING SB 2843, SD1 “Relating To Taxation”, but suggesting amendments**

The American Heart Association **STRONGLY OPPOSES** SB 2843, SD1 “Relating to Taxation” in its current form, but suggests amendments to the bill to raise the tax on both cigars and cigarettes.

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. 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.

Also, based on data released last week by the Hawaii Department of Health which found that over the last 20 years that tobacco prevention and control efforts in our state have resulted in \$1 billion in health care savings, or a return on investment of \$6.64 for every dollar invested in prevention efforts over that time, the AHA suggests that Hawaii's tobacco taxes should be significantly increased, and that new revenues generated from both a tobacco tax, and a cigar tax increase be invested in further tobacco prevention, control and cessation programs. A one-time sizeable cigarette tax increase would have a greater impact on reducing smoking rates, especially on the lower income and youth

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free of cardiovascular  
diseases and stroke.”*

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*Please remember the American Heart Association in your will.*





markets, which are more price sensitive, and which are the most highly targeted by tobacco industry marketing and advertising. The fact that smoking rates are highest among lower-income groups means that lower-income families and communities currently suffer the most from smoking and will, consequently, benefit the most from any effective new measures to reduce smoking, including increased state cigarette taxes. Their health problems caused by tobacco use also disproportionately affect Medicaid costs to the state.

The tobacco industry spends an estimated \$25.5 million each year marketing its products in Hawaii. Hawaii's \$5.3 million investment in tobacco prevention, control and cessation programs pales in comparison, and falls well short of the Centers for Disease Control's (CDC) best practice recommendation of a \$13.7 million annual investment. The Hawaii legislature last increased Hawaii's cigarette tax in 2006. Since that time, inflation of approximately 18% has decreased the value of the cigarette tax to below 85 cents on the dollar.

More community funding is needed to both address tobacco prevention, control and cessation in Hawaii's disparately-affected populations to reduce their smoking rates to levels comparable to Hawaii's broader adult population, as well as to address skyrocketing youth initiation into tobacco through use of electronic smoking devices. An increase in Hawaii's cigarette tax would help to provide the needed funding to address one of the leading major health risks among Hawaii's most vulnerable populations.

The American Heart Association urges legislators to oppose SB 2843, SD1 in its current form, but to consider amending the bill to increase taxes on both cigars and cigarettes.

Respectfully submitted,

Donald B. Weisman  
Hawaii Government Relations/Communications Director



Date: March 18, 2018

To: The Honorable John M. Mizuno, Chair  
The Honorable Bertrand Kobayashi, Vice Chair  
Members of the House Committee on Health & Human Services

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

Re: **Strong Opposition for SB 2843, SD1 Relating to Taxation**

Hrg: March 20, 2018 at 8:30 am at Conference Room 329

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Thank you for the opportunity to submit testimony in **STRONG OPPOSITION** of SB 2843, SD1 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 products<sup>i</sup>. 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 litter<sup>ii</sup>. 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.



**The public supports taxing large cigars.** An independent poll conducted by Ward Research Inc. for the Coalition in November 2017 finds that 80%, 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<sup>iii</sup>.

**Cigars appeal to kids.** 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. High school students and young adults smoke cigars at twice the rate 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<sup>iv</sup>, 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 and lowering the tax will make it cheaper and more appealing for teens to start smoking.

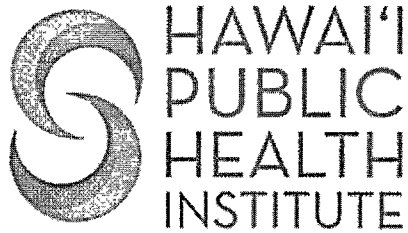
**Lowering or capping taxes on any tobacco product sends the wrong public health message.** Hawai'i is already considered a vanguard state in the nation, with our current smoke-free and tobacco control laws protecting our residents and children. Hawai'i has been leading the way in tobacco control, and this bill is a step backwards for our State. Hawaii's progress against tobacco must continue.

The Coalition strongly opposes lowering any tax on tobacco products. Raising taxes on tobacco products is a proven strategy to reduce consumption on tobacco products for both adults and youth. The Coalition supports raising taxes on cigarettes, other tobacco products, and implementing a tax on electronic smoking devices. The Coalition respectfully asks the House Health & Human Services committee members to hold SB 2843 in committee.

Mahalo,

A handwritten signature in cursive script that reads 'Jessica Yamauchi'.

Jessica Yamauchi  
Executive Director



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<sup>i</sup> 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](http://www.capitol.hawaii.gov/hrscurrent/Vol04_Ch0201-0257/HRS0245/HRS_0245-0003.htm)

<sup>ii</sup> 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>

<sup>iii</sup> 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.

<sup>iv</sup> 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](https://www.tobaccofreekids.org/content/what_we_do/industry_watch/cigar_report/2013CigarReport_Full.pdf)



**SB-2843-SD-1**

Submitted on: 3/17/2018 2:54:42 PM

Testimony for HHS on 3/20/2018 8:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Edward Johnston	Individual	Oppose	No

Comments:

While I can understand Ms. Inouye voting yes (she is lost);

I simply cannot undersatand Ms. Gabbard as `a yes.

**SB-2843-SD-1**

Submitted on: 3/17/2018 9:10:11 PM

Testimony for HHS on 3/20/2018 8:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Harvey Lee	Individual	Oppose	No

Comments:

Addiction is a chronic disease and cancer is a chronic disease.

Thank you

**SB-2843-SD-1**

Submitted on: 3/18/2018 8:21:38 AM

Testimony for HHS on 3/20/2018 8:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
C. Azelski	Individual	Oppose	No

Comments:

Big Tobacco is pushing to make cigars cheaper (both here in Hawai'i and in Congress). [SB2843 SD1](#) proposes a cap that will reduce the tax rate on large cigars, making them cheaper and more accessible to young smokers. Lower taxes (and therefore lower prices) on tobacco products makes them more accessible to youth. As cigarette smoking rates have declined, cigar smoking rates remain a concern. I oppose reducing the tax on cigars.

Date: March 17, 2018

To: The Honorable John Mizuno, Chair  
The Honorable Bertrand Kobayashi, Vice Chair  
Members of the House Committee on Health and Human Services

Re: Strong Opposition to SB2843 SD1, Relating to Taxation

Hrg: March 20, 2018 at 8:30am in Capitol Room 329

Respected Members of the House Committee on Health and Human Services,

**I am writing in strong opposition to SB2843 SD1**, 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, especially our keiki. 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 encourage those smoking cigarettes to switch to cigars, rather than quit. Additionally, lowering the tax will make it more tempting 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 SB2843 SD1** and respectfully ask you to hold this bill in committee.

Many thanks for your consideration,

Forrest Batz, PharmD  
Keaau, HI



## 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 2843 (SB 2843)** and companion **House Bill 2083 (HB 2083)** written only as an excise tax cap on large or premium cigars.

As a large premium cigar consumer and enthusiast **SB 2843** and **HB 2083** 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 2843** and **HB 2083** 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.

Also, large premium cigars are already strictly regulated at the Federal level by FDA and at the State level with regard to age verification and preventing youth from purchasing large premium cigars. Large premium cigars are not marketed toward youth. The local, small businesses that retail large premium cigars conform strictly to those Federal and State laws preventing youth from purchasing these adult, legal products.

In addition, **SB 2843** and **HB 2083** are purely proposed tax bills; therefore any testimony not directly related to taxation should be dismissed as unrelated testimony.

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 2843** and **House Bill 2083** 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: RT Kay

Printed Name: RT KAY

Email Address: rtkay1@yahoo.com

Date: 23 FEB 18

Zip Code: 96741



## Cigar Rights of America, Hawai'i

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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 2843 (SB 2843)** and companion **House Bill 2083 (HB 2083)** 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: *Darlene A. Ben*

Date: 3-18-18

Printed Name: DARLENE A. BEN

Email Address: SHORTD73531@GMAIL.COM

Zip Code: 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 2843 (SB 2843)** and companion **House Bill 2083 (HB 2083)** 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: Benjamin D Almadova

Date: 2/23/18

Printed Name: BENJAMIN D Almadova

Email Address: metmaxx@aol.com

Zip Code: 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 2843 (SB 2843)** and companion **House Bill 2083 (HB 2083)** written only as an excise tax cap on large or premium cigars.

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

Sincerely,

Signature: *Paul J. Watkins*

Date: 23 Feb 18

Printed Name: Watkins, Paul J.

Email Address: pj.watkins67@yahoo.com

Zip Code: 96819





## 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: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Email Address: \_\_\_\_\_

*[Handwritten Signature]*  
JOEL HAWKINS  
HAWKINSJ315@  
GMAIL.COM

Date: \_\_\_\_\_

Zip Code: \_\_\_\_\_

23 FEB 2018

96744



## 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: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Email Address: \_\_\_\_\_

*James K. Morberg*

JAMES K. MORBERG

HAWAIIAN 808 2008 P YAKOO.COM

Date: \_\_\_\_\_

2/23/10

Zip Code: \_\_\_\_\_

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: 

Date: 2/23/18

Printed Name: Ed Nishida

Email Address: Ed@nishidamedia.com

Zip Code: 96817



## Cigar Rights of America, Hawai'i

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

Sincerely,

Signature: 

Date: 2/23/13

Printed Name: TORU ADACHI

Email Address: toru.adachi@hilton.com

Zip Code: 96826



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Sincerely,

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Email Address: \_\_\_\_\_

Zip Code: \_\_\_\_\_

*Ed Morishima*

*2/22/18*

*Ed Morishima Jr.*

*ED.MORISHIMA@YAHOO.COM*

*96825*





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Signature: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Email Address: \_\_\_\_\_

Date: \_\_\_\_\_

Zip Code: \_\_\_\_\_

*Jonathan D. Loma*

Jonathan D. Loma

bullyk@gmail.com

02/23/18

96815



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Signature: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Email Address: \_\_\_\_\_

Date: \_\_\_\_\_

Zip Code: \_\_\_\_\_

*[Handwritten Signature]*  
**MARC COLOMBA**  
**skitobes@hotmail.com**

**02/23/10**

**96817**



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Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Email Address: \_\_\_\_\_

Zip Code: \_\_\_\_\_

*[Handwritten Signature]*  
*Kyle Akana*  
*islandson808@hawaii.fr.com*      *2/23/17*      *916782*





## Cigar Rights of America, Hawai'i

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Sincerely,

Signature: 

Date: 2/23/18

Printed Name: ANDREW WYSHARA

Email Address: AUWYSHARA21@GMAIL.COM

Zip Code: 96701



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In addition, **SB 2843** and **HB 2083** are purely proposed tax bills; therefore any testimony not directly related to taxation should be dismissed as unrelated testimony.

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 2843** and **House Bill 2083** 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: 2/23/14

Printed Name: MAXIMO PASION

Email Address: MAXIMO89@yahoo.com

Zip Code: 96817



## 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 2843 (SB 2843)** and companion **House Bill 2083 (HB 2083)** written only as an excise tax cap on large or premium cigars.

As a large premium cigar consumer and enthusiast **SB 2843** and **HB 2083** will protect my passion for large premium cigars and will no longer deny large premium cigars parity and fairness under the tax code.

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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 2843** and **House Bill 2083** 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: 6.22.18

Printed Name: \_\_\_\_\_

Email Address: ging293@yaho.com

Zip Code: 96819



## 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 2843 (SB 2843)** and companion **House Bill 2083 (HB 2083)** written only as an excise tax cap on large or premium cigars.

As a large premium cigar consumer and enthusiast **SB 2843** and **HB 2083** will protect my passion for large premium cigars and will no longer deny large premium cigars parity and fairness under the tax code.

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

Sincerely,

Signature: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Email Address: \_\_\_\_\_

Date: \_\_\_\_\_

Zip Code: \_\_\_\_\_

SEAN MATTINO

symp1f1@gmail.com

22 FEB 13

9679



## 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 2843 (SB 2843)** and companion **House Bill 2083 (HB 2083)** 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:

Feb 23, 2018

Printed Name:

Jose J. Morillo Jr.

Email Address:

Zip Code:

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 2843 (SB 2843)** and companion **House Bill 2083 (HB 2083)** 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: 2.23.18

Printed Name: EVERETT SALISA

Email Address: EVERETT@GMAIL.COM

Zip Code: 96825

EVERETT@GMAIL.COM



## 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 2843 (SB 2843)** and companion **House Bill 2083 (HB 2083)** 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: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Email Address: \_\_\_\_\_

Zip Code: \_\_\_\_\_

*Tad A. Ling*

TAD A. LING

*m.vatchades@hawaii.com*

4/23/18

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 2843 (SB 2843)** and companion **House Bill 2083 (HB 2083)** 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: \_\_\_\_\_

2/23/18

Printed Name: \_\_\_\_\_

Joseph Souza

Email Address: \_\_\_\_\_

souza.jos93@gmail.com

Zip Code: \_\_\_\_\_

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 2843 (SB 2843)** and companion **House Bill 2083 (HB 2083)** 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: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Email Address: \_\_\_\_\_

Date: \_\_\_\_\_

Zip Code: \_\_\_\_\_

*[Handwritten Signature]*

RICKI ALAO

rickialao808@gmail.com

2/23/18

96701



## 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 2843 (SB 2843)** and companion **House Bill 2083 (HB 2083)** written only as an excise tax cap on large or premium cigars.

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Sincerely,

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Email Address: \_\_\_\_\_

Zip Code: \_\_\_\_\_

*Eric Alper*  
808 479-8182  
ecarpetservices@gmail.com 96817



## 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 2843 (SB 2843)** and companion **House Bill 2083 (HB 2083)** 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: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Job Sheppard

Email Address: \_\_\_\_\_

JESHEPPARD@GMAIL.COM

Date: \_\_\_\_\_

2/29/18

Zip Code: \_\_\_\_\_

96817



## 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 2843 (SB 2843)** and companion **House Bill 2083 (HB 2083)** written only as an excise tax cap on large or premium cigars.

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Sincerely,

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Email Address: \_\_\_\_\_

Zip Code: \_\_\_\_\_

2-23-2017

Derek Byata

derekbyata@gmail.com

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 2843 (SB 2843)** and companion **House Bill 2083 (HB 2083)** 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: \_\_\_\_\_

*John M. Smiley*

Printed Name: \_\_\_\_\_

John Smiley

Email Address: \_\_\_\_\_

smilezj@aol.com

Date: \_\_\_\_\_

2/23/18

Zip Code: \_\_\_\_\_

96813





## 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 2843 (SB 2843)** and companion **House Bill 2083 (HB 2083)** 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: 4/23/10

Printed Name: Gregory Mackise

Email Address: FOOLADAL @ GMAIL.COM

Zip Code: 96817



## 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 2843 (SB 2843)** and companion **House Bill 2083 (HB 2083)** written only as an excise tax cap on large or premium cigars.

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Sincerely,

Signature: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Email Address: \_\_\_\_\_

Date: \_\_\_\_\_

Zip Code: \_\_\_\_\_

*Winston Ing*

Winston Ing

winston.ing@yahoo.com

2/23/18

96734



## 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: \_\_\_\_\_

2-23-2018

Printed Name: \_\_\_\_\_

Christian Oshiro

Email Address: \_\_\_\_\_

christian.oshiro016@gmail.com

Zip Code: \_\_\_\_\_

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 2843 (SB 2843)** and companion **House Bill 2083 (HB 2083)** written only as an excise tax cap on large or premium cigars.

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Sincerely,

Signature: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Email Address: \_\_\_\_\_

Date: \_\_\_\_\_

Zip Code: \_\_\_\_\_

ALAN SAKAIDA

bluestar65@gmail

2/23/18

96821



## 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 2843 (SB 2843)** and companion **House Bill 2083 (HB 2083)** written only as an excise tax cap on large or premium cigars.

As a large premium cigar consumer and enthusiast **SB 2843** and **HB 2083** 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 2843** and **HB 2083** 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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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 2843** and **House Bill 2083** 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: FEB 23, 2018

Printed Name: \_\_\_\_\_

Steve Winkler

Email Address: \_\_\_\_\_

Steve@Hawaii.com

Zip Code: \_\_\_\_\_

96704



## Cigar Rights of America, Hawai'i

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

Sincerely,

Signature: *Randy Ueshiro*

Date: 2/23/18

Printed Name: Randy Ueshiro

Email Address: randy.ueshiro@gmail.com

Zip Code: 96822



## Cigar Rights of America, Hawai'i

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

Sincerely,

Signature: Conan Kodama

Date: 2/20/18

Printed Name: CONAN KODAMA

Email Address: ~~XXXX~~

Zip Code: 96744

LANIKILA-LIMPERS@YAHOO.COM



## Cigar Rights of America, Hawai'i

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Sincerely,

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

2/23/2018

Printed Name: \_\_\_\_\_

Ross Moon

Email Address: \_\_\_\_\_

rosseymoon@gmail.com

Zip Code: \_\_\_\_\_

96814





## 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: \_\_\_\_\_

Printed Name: Horner Mizulca

Email Address: hmizulca@netscape.net

Date: 2/23/18

Zip Code: 96819



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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 2843 (SB 2843)** and companion **House Bill 2083 (HB 2083)** 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,

Signatures: Mike Duarte

Printed Name: MIKE DUARTE

Email Address: MIKEINNANAS@AOL.COM

Date: 2/23/18

Zip Code: 96792



## Cigar Rights of America, Hawai'i

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

Sincerely,

Signature:

Date:

2-23-18

Printed Name:

RAYMOND K. KUMALA

Email Address:

rkkumala@yahoo.com

Zip Code:

96744





## Cigar Rights of America, Hawai'i

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Sincerely,

Signature: \_\_\_\_\_

Date: 02/23/18

Printed Name: \_\_\_\_\_

Email Address: \_\_\_\_\_

Ian K. Aoyama  
IAN.K.A.AOYAMA@GMAIL.COM Zip Code: 96821



## Cigar Rights of America, Hawai'i

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Sincerely,

Signature: \_\_\_\_\_

*Ryan L.K. Bangsby*

Date: \_\_\_\_\_

*2/20/18*

Printed Name: \_\_\_\_\_

*RYAN L.K. BANGSBY*

Email Address: \_\_\_\_\_

*LAKANE.BANGSBY@YMAIL.COM*

Zip Code: \_\_\_\_\_

*96814*



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Signature: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Email Address: \_\_\_\_\_

Date: \_\_\_\_\_

Zip Code: \_\_\_\_\_

*Raymond K. Makua*

Raymond K. Makua

rmakua@hawaii.edu

2/23/18

96795



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Signature: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Email Address: \_\_\_\_\_

Date: \_\_\_\_\_

Zip Code: \_\_\_\_\_

DANIEL K. BANGAY

KALEOBANGAY@gmail.com

2/23/18

96744



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

Sincerely,

Signature: 

Date: 2-23-2018

Printed Name: Joshua Choy

Email Address: Jochoy@me.com

Zip Code: 96822





## Cigar Rights of America, Hawai'i

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Sincerely,

Signature: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Email Address: \_\_\_\_\_

Date: Feb 23, 2018

Zip Code: 96744



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

Sincerely,

Signature: *Richard Bowles*

Date: 2/23/18

Printed Name: RICHARD BOWLES

Email Address: richard\_bowles@yahoo.com

Zip Code: 96813



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Sincerely,

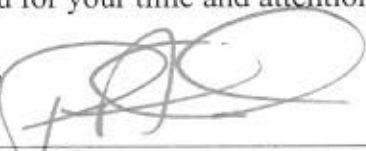
Signature: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Email Address: \_\_\_\_\_

Date: \_\_\_\_\_

Zip Code: \_\_\_\_\_

  
Pookela Alamael  
kellog240@gmail.com

2/23/18

96744





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Sincerely,

Signature: \_\_\_\_\_

*Wendell Hoy*

Date: \_\_\_\_\_

*2/23/18*

Printed Name: \_\_\_\_\_

*Wendell Hoy*

Email Address: \_\_\_\_\_

*wc.hoy@mac.com*

Zip Code: \_\_\_\_\_

*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 2843 (SB 2843)** and companion **House Bill 2083 (HB 2083)** written only as an excise tax cap on large or premium cigars.

As a large premium cigar consumer and enthusiast **SB 2843** and **HB 2083** 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 2843** and **HB 2083** 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.

Also, large premium cigars are already strictly regulated at the Federal level by FDA and at the State level with regard to age verification and preventing youth from purchasing large premium cigars. Large premium cigars are not marketed toward youth. The local, small businesses that retail large premium cigars conform strictly to those Federal and State laws preventing youth from purchasing these adult, legal products.

In addition, **SB 2843** and **HB 2083** are purely proposed tax bills; therefore any testimony not directly related to taxation should be dismissed as unrelated testimony.

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 2843** and **House Bill 2083** 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: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Email Address: \_\_\_\_\_

Date: \_\_\_\_\_

Zip Code: \_\_\_\_\_

Matthew Casamina

matt@casamina.com

2/23/18

96744



## 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: \_\_\_\_\_

2/23/18

Printed Name: \_\_\_\_\_

NOEL ARAKI

Email Address: \_\_\_\_\_

NOEL.ARAKI@GMAIL.COM

Zip Code: \_\_\_\_\_

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 2843 (SB 2843)** and companion **House Bill 2083 (HB 2083)** 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: 2-23-18

Printed Name: Anthony Mariano

Email Address: MarianoA94@gmail.com

Zip Code: 96702



## 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 2843 (SB 2843)** and companion **House Bill 2083 (HB 2083)** 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: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Email Address: \_\_\_\_\_

Date: \_\_\_\_\_

Zip Code: \_\_\_\_\_

*Ashia Siazon*  
Ashia Siazon  
aksiazon@gmail.com

2-23-18

96819





## 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 2843 (SB 2843)** and companion **House Bill 2083 (HB 2083)** 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: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Email Address: \_\_\_\_\_

Date: \_\_\_\_\_

Zip Code: \_\_\_\_\_

John K. Miranda

dabigkaluna@gmail.com

2/23/18

96792



## 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 2843 (SB 2843)** and companion **House Bill 2083 (HB 2083)** 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: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Email Address: \_\_\_\_\_

Zip Code: \_\_\_\_\_

*[Handwritten Signature]*  
Date: 2-23-18  
Printed Name: Michael Lindo  
Email Address: mikelindo1@gmail.com Zip Code: 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 2843 (SB 2843)** and companion **House Bill 2083 (HB 2083)** 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:

Printed Name:

Lanson Siaron

Email Address:

siarons@gmail.com

Date:

2.23.18

Zip Code:

96819





## 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: \_\_\_\_\_

*Al Pado*

Date: \_\_\_\_\_

*2/25/08*

Printed Name: \_\_\_\_\_

*Anthony Pado*

Email Address: \_\_\_\_\_

*gotsonf808@yahoo.com*

Zip Code: \_\_\_\_\_

*96706*



## 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 2843 (SB 2843)** and companion **House Bill 2083 (HB 2083)** 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: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Email Address: \_\_\_\_\_

Zip Code: \_\_\_\_\_

2/23/0

DAVID CONTRERAS

DSBARUNUUN @ GMAIL.COM

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 2843 (SB 2843)** and companion **House Bill 2083 (HB 2083)** 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: Mark Izumi

Date: 2/23/18

Printed Name: Mark Izumi

Email Address: markizumi@yahoo.com

Zip Code: 96734



## 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: Chris Duque

Date: 02-23-2018

Printed Name: Chris Duque

Email Address: cd@duquehawaii.gov Zip Code: 96744



## 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: 2/23/18

Printed Name: Rick O'Brien

Email Address: rjobrien37@gmail.com

Zip Code: 53597





## 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: \_\_\_\_\_

*Dwight D. Lee*

Date: \_\_\_\_\_

*2/23/2018*

Printed Name: \_\_\_\_\_

*Dwight D. Lee*

Email Address: \_\_\_\_\_

*lee047@hawaii.vr.com*

Zip Code: \_\_\_\_\_

*96744*



## 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:

  
JASON URCIA

Printed Name:

Email Address:

jason.urcia@yahoo.com

Date:

2/23/18

Zip Code:

96706



## 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: Christopher Lee

Date: 2/23/17

Printed Name: Christopher Lee

Email Address: katmax097@hawaii-rr.com Zip Code: 96706





## 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: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Email Address: \_\_\_\_\_

Date: \_\_\_\_\_

Zip Code: \_\_\_\_\_

*Craigton Pang*

Craigton Pang

Cpang808@hawaii.rp.com

2/23/18

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 2843 (SB 2843)** and companion **House Bill 2083 (HB 2083)** written only as an excise tax cap on large or premium cigars.

As a large premium cigar consumer and enthusiast **SB 2843** and **HB 2083** 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 2843** and **HB 2083** 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.

Also, large premium cigars are already strictly regulated at the Federal level by FDA and at the State level with regard to age verification and preventing youth from purchasing large premium cigars. Large premium cigars are not marketed toward youth. The local, small businesses that retail large premium cigars conform strictly to those Federal and State laws preventing youth from purchasing these adult, legal products.

In addition, **SB 2843** and **HB 2083** are purely proposed tax bills; therefore any testimony not directly related to taxation should be dismissed as unrelated testimony.

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 2843** and **House Bill 2083** 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: \_\_\_\_\_

2/23/18

Printed Name: \_\_\_\_\_

Patrick Smith

Email Address: \_\_\_\_\_

pssmith@pobox.com

Zip Code: \_\_\_\_\_

96813



## 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 2843 (SB 2843)** and companion **House Bill 2083 (HB 2083)** written only as an excise tax cap on large or premium cigars.

As a large premium cigar consumer and enthusiast **SB 2843** and **HB 2083** will protect my passion for large premium cigars and will no longer deny large premium cigars parity and fairness under the tax code.

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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 2843** and **House Bill 2083** 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: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Email Address: \_\_\_\_\_

Date: \_\_\_\_\_

Zip Code: \_\_\_\_\_

Signature:   
Date: 2/23/18  
Printed Name: Thomas Moriant  
Email Address: tomjmoriant@yahoo.com  
Zip Code: 96726



## 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 2843 (SB 2843)** and companion **House Bill 2083 (HB 2083)** written only as an excise tax cap on large or premium cigars.

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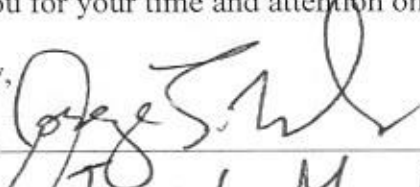
Thank you for your time and attention on this taxation matter.

Sincerely,

Signature:

Printed Name:

Email Address:

  
Jorge L. Morales  
Jorgeannette@hotmail.com

Date:

23 FEB 14

Zip Code:

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 2843 (SB 2843)** and companion **House Bill 2083 (HB 2083)** 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: \_\_\_\_\_

*Archie J. Lee*

Date: \_\_\_\_\_

*22 Feb 18*

Printed Name: \_\_\_\_\_

*Archie J. Lee*

Email Address: \_\_\_\_\_

*FSCMUSCG44@gmail.com*

Zip Code: \_\_\_\_\_

*96819*





## 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 2843 (SB 2843)** and companion **House Bill 2083 (HB 2083)** 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: \_\_\_\_\_

Printed Name: Shepherd Quader

Email Address: shepherd777@gmail.com

Zip Code: 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 2843 (SB 2843)** and companion **House Bill 2083 (HB 2083)** 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: \_\_\_\_\_

*Pat O'Brien*

Date: \_\_\_\_\_

*2-23-18*

Printed Name: \_\_\_\_\_

Email Address: \_\_\_\_\_

*pat@securityresources.com*

Zip Code: \_\_\_\_\_

*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 2843 (SB 2843)** and companion **House Bill 2083 (HB 2083)** 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: MA Monroe

Date: 2/23/2018

Printed Name: Michael Monroe

Email Address: cigarguynhi@gmail.com

Zip Code: 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 2843 (SB 2843)** and companion **House Bill 2083 (HB 2083)** 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: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Email Address: \_\_\_\_\_

Date: \_\_\_\_\_

Zip Code: \_\_\_\_\_

*Anthony Killackey*

ANTHONY KILLACKEY

ANTHONY.KILLACKEY@GMAIL.COM

23 FEB 18

96707



## 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 2843 (SB 2843)** and companion **House Bill 2083 (HB 2083)** 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: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Email Address: \_\_\_\_\_

Date: \_\_\_\_\_

Zip Code: \_\_\_\_\_

*Gunter Weamire*

GUNTER WEAMIRE

cigar@gunter@gmail.com

2/23/18

96701



## 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 2843 (SB 2843)** and companion **House Bill 2083 (HB 2083)** 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: Dory Jay Kong

Date: 2/22/18

Printed Name: Dory Jay Kong

Email Address: dorykong@gmail.com

Zip Code: 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 2843 (SB 2843)** and companion **House Bill 2083 (HB 2083)** 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: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Email Address: \_\_\_\_\_

Date: \_\_\_\_\_

Zip Code: \_\_\_\_\_

*William J. Medeiros*

William J. Medeiros

matule@maui.net

2/22/18

96793



## 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 2843 (SB 2843)** and companion **House Bill 2083 (HB 2083)** 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: Herbert H.W. Lee

Printed Name: Herbert H.W. Lee

Email Address: hhwlee@hotmail.com

Date: 2/22/2018

Zip Code: 96789  
Mililani Mauka





## 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: \_\_\_\_\_

Printed Name: Alan Kane

Email Address: alan.kane@chawaii.edu

Date: 2-22-2018

Zip Code: 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 2843 (SB 2843)** and companion **House Bill 2083 (HB 2083)** 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: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Email Address: \_\_\_\_\_

Date: \_\_\_\_\_

Zip Code: \_\_\_\_\_

*Dan Miyahira*

Dan Miyahira

DMiyahira@gmail.com

2/22/18

96744





## 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: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Email Address: \_\_\_\_\_

Date: \_\_\_\_\_

Zip Code: \_\_\_\_\_

Russell Ching

chingruss@gmail.com

2/02/13

96822



## Cigar Rights of America, Hawai'i

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

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In addition, **SB 2843** and **HB 2083** are purely proposed tax bills; therefore any testimony not directly related to taxation should be dismissed as unrelated testimony.

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 2843** and **House Bill 2083** 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: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Email Address: \_\_\_\_\_

Date: \_\_\_\_\_

Zip Code: \_\_\_\_\_

*[Handwritten Signature]*  
*ED CRUZ*  
*EDCCRUZ@GMAIL.COM*

*02/22/2018*  
*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 2843 (SB 2843)** and companion **House Bill 2083 (HB 2083)** written only as an excise tax cap on large or premium cigars.

As a large premium cigar consumer and enthusiast **SB 2843** and **HB 2083** 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 2843** and **HB 2083** 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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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 2843** and **House Bill 2083** 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: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Email Address: \_\_\_\_\_

Date: 23 FEB 2018

Zip Code: \_\_\_\_\_

  
JOHNATHAN MYERS  
johnathong.myers@gmail.com

96797



To: Representative John M. Mizuno, Chair, and Members of the House Committee on Health & Human Services

Date: Tuesday, March 20, 2018

Time: 8:30 a.m.

Place: Conference Room 329, State Capitol

From: Les Drent  
for the Kauai Cigar Company

Re: SB2843 SD1, Relating to Taxation

Dear Representative John M. Mizuno, Chair, and Members of the House Committee on Health & Human Services,

The Kauai Cigar Company, its employees, and industry partners stand in strong **SUPPORT** of SB2843 SD1, 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

# hawaiiCigar

ASSOCIATION

To: Representative John M. Mizuno, Chair, and Members of the House Committee on Health & Human Services

Date: Tuesday, March 20, 2018  
Time: 8:30 a.m.  
Place: Conference Room 329, State Capitol

From: Les Drent  
for the Hawaii Cigar Association

Re: SB2843 SD1, Relating to Taxation

Dear Representative John M. Mizuno, Chair, and Members of the House Committee on Health & Human Services,

The Hawaii Cigar Association (HCA) supports the findings of the Legislature, and we also support SB2843 SD1, 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](http://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](http://hawaiicigarassociation.org)**

**SB-2843-SD-1**

Submitted on: 3/19/2018 7:13:21 AM

Testimony for HHS on 3/20/2018 8:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Tyler Henson	International Premium Cigar & Pipe Retailers Assoc	Support	No

Comments:

My name is Tyler Henson, Western US Representative for the International Premium Cigar & Pipe Retailers Association. Our organization represents the brick and mortar premium cigar and pipe tobacco stores across the country and Hawaii.

I am writing to you today to show our support for SB2843. This legislation would enact a \$0.50 tax cap on large cigars sold in the state. This legislation is important for the continued success of our members and the local businesses they own.

Tax caps on large cigars are an important step in ensuring local businesses can maintain their operations and deal with the continuing rise in costs associated with operating a business. Small local businesses such as premium tobacconists provide a unique avenue for consumers to enjoy premium cigars and indulge in a product that has a storied history.

Premium cigars are unlike any other tobacco product, the time and commitment to produce a single premium large cigar is unlike any other. A single premium cigar will take on average 3-5yrs to produce and touched by over 250 hands before it reaches the consumer. Large premium cigars are rolled by hand and contain only the tobacco leaf.

A tax cap would allow premium tobacconists to have a better forecast of their operating costs and ensure they can continue to serve the local community. These retailers have employees, pay wages, pay taxes, and serve in their local communities. Having a set number associated with the tax will provide much needed certainty in an ever-changing business climate.



I would also like to point out that premium cigars are not and should not be viewed as attractive to minors. Premium cigars with their painstakingly long process to produce are not consumed or marketed the same way as other tobacco products. Premium cigars per large cigar cost on average between \$7.00-\$34.00 per large cigar. Each of these large premium cigars take on average 1 ½ hr- 2hrs to consume. The committee should not be inclined to view these products as attractive to minors or applying a tax cap would then make them attractive to minors.

In conclusion we hope the committee can see that these products and the men and women who act as premium tobacconists are staples within their community. We should be providing them better tools to continue operating local businesses that help our communities flourish. SB2843 is a step in the right direction in achieving this goal. Bringing much needed relief and stability to our small business community allows all of Hawaii to prosper. Thank you and I again ask for your support.

March 19, 2018

TO: Chair John M. Mizuno and Members of the House Committee on Health and Human Services

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

RE: **SB 2843, SD1** - Relating to Taxation  
Hearing Date: March 20, 2018  
Time: 8:30 am

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

CAA **supports** SB 2843, SD1 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.

**TESTIMONY IN OPPOSITION TO SB2843  
RELATING TO TAXATION**

I am writing to express my strong opposition to SB2843, which if passed, would 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 - as much tobacco as a whole pack of cigarettes.

Tobacco use is the nation's most preventable cause of death, yet nearly half a million Americans will die from smoking-related diseases this year. 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.

All tobacco products present the health same dangers and should be treated the same for taxation purposes. I feel that creating significant advantages for large cigars for economic purposes should never have a higher priority than public health.

I urge you to oppose SB2843

*DuBrecht*

Print Name

*Kauiha*

City

, Hawaii

*96734*

Zip Code

*hwnbyz@yahoo.com*

Email Address

**TESTIMONY IN OPPOSITION TO SB2843  
RELATING TO TAXATION**

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I urge you to oppose SB2843

Nancy Bourne  
Print Name

Aiea, Hawaii 96701  
City Zip Code

nbourne@yahoo.com  
Email Address

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RELATING TO TAXATION**

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I urge you to oppose SB2843

Marilyn B- Sarmiento

Print Name

Ewa Beach, Hawaii 96706

City

Zip Code

\_\_\_\_\_  
Email Address





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RELATING TO TAXATION**

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I urge you to oppose SB2843

\_\_\_\_\_  
Print Name

\_\_\_\_\_, Hawaii \_\_\_\_\_  
City Zip Code

\_\_\_\_\_  
Email Address

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I urge you to oppose SB2843

Kirsten Benevides  
Print Name

Kailua, Hawaii      96734  
City                                      Zip Code

kknico74@gmail  
Email Address

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RELATING TO TAXATION**

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I urge you to oppose SB2843

Lori Sakurai

Print Name

Pearl City, Hawaii

City

96782

Zip Code

manea7@gmail

Email Address

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RELATING TO TAXATION**

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I urge you to oppose SB2843

Denys Kazama  
Print Name

Mililani, Hawaii      96789  
City                                      Zip Code

denyskazama@gmail.com  
Email Address

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RELATING TO TAXATION**

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I urge you to oppose SB2843

Carol Ginoza

Print Name

Mililani, Hawaii

City

96789

Zip Code

ginozacy2016@gmail.com

Email Address



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RELATING TO TAXATION**

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I urge you to oppose SB2843

Amandalin Rock  
Print Name

Honolulu, Hawaii      96822  
City                                      Zip Code

mandyr0k@gmail.com  
Email Address



**TESTIMONY IN OPPOSITION TO SB2843  
RELATING TO TAXATION**

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I urge you to oppose SB2843

Kristy Romero  
Print Name

Kailua, Hawaii  
City

96734  
Zip Code

kristynnelani.r@~~stubs~~gmail.com  
Email Address

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I urge you to oppose SB2843

Michael DeNese - Tablism  
Print Name

Honolulu, Hawaii 96819  
City Zip Code

MSD@Hawaii.edu  
Email Address



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RELATING TO TAXATION**

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I urge you to oppose SB2843

Regina L. Rivera

Print Name

Ewa

City

, Hawaii

96706

Zip Code

duchessrtr@gmail.com

Email Address

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RELATING TO TAXATION**

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I urge you to oppose SB2843

Clayton Tom  
Print Name

HNL, Hawaii 96819  
City Zip Code

Clayton Tom 50@hotmail.com  
Email Address

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RELATING TO TAXATION**

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I urge you to oppose SB2843

*Jamin Sol*

Print Name

*1/27/2018*

City

, Hawaii

Zip Code

Email Address

*Jamin Sol*

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I urge you to oppose SB2843

RACHEL BARBOZA  
Print Name

Kaunohi, Hawaii 96744  
City Zip Code

rachelbarboza@gmail.com  
Email Address







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RELATING TO TAXATION**

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I urge you to oppose SB2843

RUSSELL INOUE

Print Name

HONOLULU, Hawaii      96816

City

Zip Code

Russino50@gmail.com

Email Address

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RELATING TO TAXATION**

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I urge you to oppose SB2843

Cindy Inouye

Print Name

Honolulu, Hawaii      96816

City

Zip Code

WSS - cind@hawaii.rr.com

Email Address



**TESTIMONY IN OPPOSITION TO SB2843  
RELATING TO TAXATION**

I am writing to express my strong opposition to SB2843, which if passed, would 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 - as much tobacco as a whole pack of cigarettes.

Tobacco use is the nation's most preventable cause of death, yet nearly half a million Americans will die from smoking-related diseases this year. 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.

All tobacco products present the health same dangers and should be treated the same for taxation purposes. I feel that creating significant advantages for large cigars for economic purposes should never have a higher priority than public health.

I urge you to oppose SB2843

Tracy Humann  
Print Name

Honolulu, Hawaii      96817  
City                                      Zip Code

htracyann@gmail.com  
Email Address

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RELATING TO TAXATION**

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All tobacco products present the health same dangers and should be treated the same for taxation purposes. I feel that creating significant advantages for large cigars for economic purposes should never have a higher priority than public health.

I urge you to oppose SB2843

*Ben Nakaoke*

Print Name

*Honolulu*, Hawaii *96816*

City

Zip Code

\_\_\_\_\_  
Email Address



House Committee on Health and Human Services  
Rep. John M. Mizuno, Chair  
Rep. Bertrand Kobayashi, Vice Chair

Subject: Strong Opposition to SB2843, SD1

Aloha Chair Mizuno and other Members of the Committee,

I am writing to express my strong opposition to SB2843, SD1 which if passed, would 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 - as much tobacco as a whole pack of cigarettes.

Cigars are just as dangerous as any other form of tobacco, and contain the same cancer-causing substances as cigarettes and other tobacco products. Giving tobacco companies a tax cap on large cigars means that their bottom line profits are more important than the health of Hawaii residents.

I urge you to hold this bill in committee.

Mahalo,  
Tenaya Jackman  
Honolulu, HI 96815

House Committee on Health and Human Services  
Rep. John M. Mizuno, Chair  
Rep. Bertrand Kobayashi, Vice Chair

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I urge you to hold this bill in committee.

Mahalo,  
Lee Lord  
Volcano, HI 96785

House Committee on Health and Human Services  
Rep. John M. Mizuno, Chair  
Rep. Bertrand Kobayashi, Vice Chair

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I urge you to hold this bill in committee.

Mahalo,  
LINDA KONDO  
Honolulu, HI 96819

House Committee on Health and Human Services  
Rep. John M. Mizuno, Chair  
Rep. Bertrand Kobayashi, Vice Chair

Subject: Strong Opposition to SB2843, SD1

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I urge you to hold this bill in committee.

Mahalo,  
Lynda Barry  
Wailuku, HI 96793

House Committee on Health and Human Services  
Rep. John M. Mizuno, Chair  
Rep. Bertrand Kobayashi, Vice Chair

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I urge you to hold this bill in committee.

Mahalo,  
H G Picher  
Kea'au, HI 96749

House Committee on Health and Human Services  
Rep. John M. Mizuno, Chair  
Rep. Bertrand Kobayashi, Vice Chair

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I urge you to hold this bill in committee.

Mahalo,  
Michele Nihipali  
Hauula, HI 9617

House Committee on Health and Human Services  
Rep. John M. Mizuno, Chair  
Rep. Bertrand Kobayashi, Vice Chair

Subject: Strong Opposition to SB2843, SD1

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Mahalo,  
JoAnn Fukumoto  
Pearl City, 96782

House Committee on Health and Human Services  
Rep. John M. Mizuno, Chair  
Rep. Bertrand Kobayashi, Vice Chair

Subject: Strong Opposition to SB2843, SD1

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Mahalo,  
Jennifer Hausler  
Pearl City, HI 96782



House Committee on Health and Human Services  
Rep. John M. Mizuno, Chair  
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I urge you to hold this bill in committee.

Mahalo,  
Joan Gannon  
Kealakekua, HI 96750

House Committee on Health and Human Services  
Rep. John M. Mizuno, Chair  
Rep. Bertrand Kobayashi, Vice Chair

Subject: Strong Opposition to SB2843, SD1

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I urge you to hold this bill in committee.

Mahalo,  
Carolynn Griffith  
Honolulu, HI 96825

House Committee on Health and Human Services  
Rep. John M. Mizuno, Chair  
Rep. Bertrand Kobayashi, Vice Chair

Subject: Strong Opposition to SB2843, SD1

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Mahalo,  
Jane Jamison  
Mililani, HI 96789

House Committee on Health and Human Services  
Rep. John M. Mizuno, Chair  
Rep. Bertrand Kobayashi, Vice Chair

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Mahalo,  
Janice Bond  
Lihue, HI 96766

House Committee on Health and Human Services  
Rep. John M. Mizuno, Chair  
Rep. Bertrand Kobayashi, Vice Chair

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Mahalo,  
Kathie Wells  
Kailua, HI 96734

House Committee on Health and Human Services  
Rep. John M. Mizuno, Chair  
Rep. Bertrand Kobayashi, Vice Chair

Subject: Strong Opposition to SB2843, SD1

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Mahalo,  
Sherron Bull  
Kailua-Kona, HI 96745

House Committee on Health and Human Services  
Rep. John M. Mizuno, Chair  
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Subject: Strong Opposition to SB2843, SD1

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I urge you to hold this bill in committee.

Mahalo,  
Camille Chong  
Honolulu, HI 96826

House Committee on Health and Human Services  
Rep. John M. Mizuno, Chair  
Rep. Bertrand Kobayashi, Vice Chair

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Mahalo,  
ROSEMARY GRIFFITH  
Honolulu, HI 96825



House Committee on Health and Human Services  
Rep. John M. Mizuno, Chair  
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Mahalo,  
Jamie Louis  
Pearl City, HI 96782

House Committee on Health and Human Services  
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Mahalo,  
Richard Sullivan  
Keaau, HI 96749

House Committee on Health and Human Services  
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Mahalo,  
Ellen Desruisseaux R.N.  
Honolulu, HI 96822

House Committee on Health and Human Services  
Rep. John M. Mizuno, Chair  
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Mahalo,  
Jennie Peterson  
Honolulu, HI 96833

House Committee on Health and Human Services  
Rep. John M. Mizuno, Chair  
Rep. Bertrand Kobayashi, Vice Chair

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Mahalo,  
Carol Stevenson  
Honolulu, HI 96826

House Committee on Health and Human Services  
Rep. John M. Mizuno, Chair  
Rep. Bertrand Kobayashi, Vice Chair

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I urge you to hold this bill in committee.

Mahalo,  
Tia Pearson  
Wahiawa, HI 96786

House Committee on Health and Human Services  
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Rep. Bertrand Kobayashi, Vice Chair

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Mahalo,  
Karen Edwards  
Honolulu, HI 96817

House Committee on Health and Human Services  
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Rep. Bertrand Kobayashi, Vice Chair

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I urge you to hold this bill in committee.

Mahalo,  
Joan Levy  
Kapaa, 96746



House Committee on Health and Human Services  
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Rep. Bertrand Kobayashi, Vice Chair

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I urge you to hold this bill in committee.

Mahalo,  
Reginald Ho  
Kaneohe, HI 96744

House Committee on Health and Human Services  
Rep. John M. Mizuno, Chair  
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Subject: Strong Opposition to SB2843, SD1

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I urge you to hold this bill in committee.

Mahalo,  
Eric Haskins  
Hilo, HI 96720

House Committee on Health and Human Services  
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I urge you to hold this bill in committee.

Mahalo,  
MARILYN Davis  
Honolulu, HI 96813

House Committee on Health and Human Services  
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Rep. Bertrand Kobayashi, Vice Chair

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Mahalo,  
David Bohn  
Wahiawa, HI 96786

House Committee on Health and Human Services  
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I urge you to hold this bill in committee.

Mahalo,  
Hereck Kauhako  
Honolulu, HI 96816

House Committee on Health and Human Services  
Rep. John M. Mizuno, Chair  
Rep. Bertrand Kobayashi, Vice Chair

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I urge you to hold this bill in committee.

Mahalo,  
Dave Kisor  
Pahoa, HI 96778

House Committee on Health and Human Services  
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I urge you to hold this bill in committee.

Mahalo,  
Noah Brustin  
Kailua-Kona, HI 96740

House Committee on Health and Human Services  
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Mahalo,  
Judy Emmett  
Kalaheo, HI 96741



House Committee on Health and Human Services  
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Mahalo,  
Peggy Bowman  
Kailua-Kona, HI 96740

House Committee on Health and Human Services  
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Mahalo,  
Linda Brogan  
Honolulu, HI 96817

House Committee on Health and Human Services  
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Subject: Strong Opposition to SB2843, SD1

Aloha Chair Mizuno and other Members of the Committee,

I am writing to express my strong opposition to SB2843, SD1 which if passed, would 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 - as much tobacco as a whole pack of cigarettes.

Cigars are just as dangerous as any other form of tobacco, and contain the same cancer-causing substances as cigarettes and other tobacco products. Giving tobacco companies a tax cap on large cigars means that their bottom line profits are more important than the health of Hawaii residents.

I urge you to hold this bill in committee.

Mahalo,  
Wendy Brown  
Honolulu, HI 96817

House Committee on Health and Human Services  
Rep. John M. Mizuno, Chair  
Rep. Bertrand Kobayashi, Vice Chair

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Mahalo,  
Stella "Ye Eun" Lee  
Honolulu, HI 96821

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Mahalo,  
Patrick Tran  
Kapaa, HI 96746

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Mahalo,  
James Gauer  
Honolulu, HI 96819

House Committee on Health and Human Services  
Rep. John M. Mizuno, Chair  
Rep. Bertrand Kobayashi, Vice Chair

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Mahalo,  
Alberto Rodriguez  
Ewa Beach, HI 96706

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Mahalo,  
Michelle Hashimoto  
Honolulu, HI 96817



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Mahalo,  
Beverly Wong  
Honolulu, HI 96818

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Mahalo,  
Molly Pierce  
Honolulu, HI 96816

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Mahalo,  
Valerie Toro  
Paia, HI 96779

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Mahalo,  
Sandra Watanabe  
Honolulu, HI 96821

House Committee on Health and Human Services  
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I urge you to hold this bill in committee.

Mahalo,  
Sean Aoyagi  
Honolulu, HI 96821

**SB-2843-SD-1**

Submitted on: 3/19/2018 4:34:26 PM

Testimony for HHS on 3/20/2018 8:30:00 AM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Vince Yamashiroya, MD	Individual	Oppose	No

Comments: