

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

Date: Tuesday, February 13, 2017
Time: 10:15 A.M.
Place: Conference Room 211, State Capitol

From: Linda Chu Takayama, Director
Department of Taxation

Re: S.B. 2843, Relating to Taxation

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

S.B. 2843 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 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, but requests that any change to the tobacco tax be made effective January 1, 2019 to allow the Department to make the necessary form and computer system changes.

Thank you for the opportunity to provide comments.



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

Senate Committee on Ways and Means
Senator Donovan Dela Cruz, Chair
Senator Gilbert Keith-Agaran, Vice Chair

SB 2843 – 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, which changes the excise tax rate on large cigars by setting the maximum tax at \$.50 per large cigar.

The American Cancer Society Cancer Action Network (ACS CAN) is the nation's leading cancer advocacy organization. ACS CAN works with federal, state, and local government bodies to support evidence-based policy and legislative solutions designed to eliminate cancer as a major health problem.

Cigar use has substantial health risks.

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

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

Cigars are not a safer alternative to cigarettes.

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

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

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

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

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

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



February 12, 2018

To: To the Senate Committee on Ways and Means
The Honorable Donovan M. Dela Cruz, Chair
The Honorable Gilbert S.C. Keith-Agaran, Vice Chair
Members of the Senate Committee on Ways and Means

Re: **Strong Opposition for SB2843**

Hrg: February 13, 2018 at 10:15am room 211

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** 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

Submitted on: 2/10/2018 10:47:43 AM

Testimony for WAM on 2/13/2018 10:15:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Johnathon Myers	Testifying on behalf of Cigar Rights of America	Support	No

Comments:

Senator Dela Cruz and Senator Keith-Agaran:

I understand you will be the Ways and Means (WAM) Chair and Vice-Chair, respectively, of the Conference that will be deliberating over Senate Bill 2843 (SB2843). I am reaching out to you today to STRONGLY SUPPORT and vote AYE on SB2843 written only as an excise tax cap on large or premium cigars.

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

Premium or large cigars, with or without a tax cap, 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 premium and large cigars. Premium and large cigars are not marketed toward youth. The local, small businesses that retail premium or large cigars conform strictly to those Federal and State laws preventing youth from purchasing these adult, legal products.

When reviewing all of the testimony, please keep in mind that this is a bill regarding taxation, not a bill regarding health.

In summary, STRONGLY SUPPORT and vote AYE on SB 2843 written ONLY as an excise tax cap on large or premium cigars.

Thank you for your time and support!

Your supporter and constituent,
Johnathon Myers
CRA Ambassador, Hawai'i



Date: February 12, 2018

To: The Honorable Donovan M. Dela Cruz, Chair
The Honorable Gilbert S.C. Keith-Agaran, Vice Chair
Members of the Seante Committee on Ways and Means

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

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

Hrg: February 13, 2018 at 10:15 am at Conference Room 211

Thank you for the opportunity to submit testimony in **STRONG OPPOSITION** of SB 2843 which would lower the tax on large cigars to the lesser of a) 50 cents each or b) 50 percent of the wholesale price for each cigar.

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

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

Changing the tax rate promotes regulatory and tax loopholes. The Coalition has been fighting this legislation for the last 4 years. Large cigars are already taxed 20% less than other tobacco productsⁱ. Tobacco companies are notorious for taking advantage of loopholes to qualify for lower rate by modifying their cigars, even increasing cigar weight by adding material used in kitty litterⁱⁱ. Lowering the tax on large cigars compared to cigarettes and small cigars will make these products more affordable to price-sensitive youth and encourages those smoking cigarettes to switch to cigars, rather than quit.



Large cigar sales have INCREASED while State health costs continue to RISE. Between Fiscal Year 2015 and 2016, cigar sales in Hawai'i increased by 3.9%ⁱⁱⁱ. Tobacco use remains the leading cause of preventable death and disease in Hawai'i, claiming 1,400 lives each year and costing the State \$526 million in healthcare costs directly attributed to smoking^{iv}. Cigars today are no longer just smoked by older men. Instead, the cigar market consists of products that vary widely in sizes, shapes, flavors and prices, making them appealing to a broader audience, including kids. Lowering the tax will make it even more appealing for teens to start smoking.

The public supports taxing large cigars. An independent poll conducted by Ward Research Inc. for the Coalition in November 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^v.

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

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

The Coalition strongly opposes SB 2843 and respectfully ask the members to hold this bill in committee.

Mahalo,

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

Jessica Yamauchi
Executive Director



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

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

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

ⁱⁱⁱ State of Hawai'i, Department of Taxation. "Tobacco Tax Collections and Licenses - Year Ending June 30, 2016."

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

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

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

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

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

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

February 12, 2018

TO: Chair Donovan M. Dela Cruz and Members of the Senate Committee on
Ways and Means

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

RE: **SB 2843** - Relating to Taxation
Hearing Date: February 13, 2018
Time: 10:15 am

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

CAA **supports** SB 2843 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.

SB-2843

Submitted on: 2/10/2018 6:48:21 AM

Testimony for WAM on 2/13/2018 10:15:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Tommy Noyes	Testifying on behalf of Kauai Community Health Improvement Initiative	Oppose	No

Comments:

Aloha Committee Members,

I strongly oppose SB2843, which would lower the tax on large cigars to the lesser of a) 50 cents each or b) 50 percent of the wholesale price for each cigar.

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

Hawai'i ranks among the highest in the nation on passing smoke-free and tobacco control laws protecting our residents and children. Lowering or capping taxes on any tobacco product sends the wrong public health message. Large cigars are already taxed at lower rates than other tobacco products. Lowering the tax on large cigars compared to cigarettes and small cigars will make these products more affordable to price-sensitive youth and encourages those smoking cigarettes to switch to cigars, rather than quit. Further, lowering the tax will make it even more appealing for teens to start smoking.

Hawai'i has been leading the way in tobacco control, and this bill is a step backwards for our State. I strongly oppose SB2843 and ask you to hold this bill in committee.

SB-2843

Submitted on: 2/10/2018 1:06:14 PM

Testimony for WAM on 2/13/2018 10:15:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Chris C.K. Arakaki		Support	No

Comments:

SB-2843

Submitted on: 2/9/2018 3:13:49 PM

Testimony for WAM on 2/13/2018 10:15:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Devin Wolery		Support	No

Comments:

SB-2843

Submitted on: 2/9/2018 3:58:10 PM

Testimony for WAM on 2/13/2018 10:15:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
C. Azelski		Oppose	No

Comments:

As cigarette smoking rates have declined, **we continue to see cigar smoking rates increase among youth.** A lower purchase price might make it easier for young people to start. Please oppose SB2843.

SB-2843

Submitted on: 2/9/2018 3:55:58 PM

Testimony for WAM on 2/13/2018 10:15:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Maria Teresa Belardo		Oppose	No

Comments:

Tobacco companies are once again fighting for cheaper prices for their large cigars. These products are marketed in a variety of flavors and at cheap prices to entice kids. I am opposing SB2843. Please say NO to this bill!

Mahalo.

SB-2843

Submitted on: 2/9/2018 6:25:40 PM

Testimony for WAM on 2/13/2018 10:15:00 AM

Submitted By	Organization	Testifier Position	Present at Hearing
Jeremy Roller		Support	No

Comments:

Aloha ladies and gentlemen,

I am testifying in support of SB2843, to impose a tax cap of \$0.50 per piece on large cigars. The current tax structure is at 50% of wholesale per piece.

As many others who testify in support of the amendment to the tax, large cigars are a premium, handmade product. One that is not marketed towards children and does not carry nearly as much advertisement in their marketing at all. They are a product specifically for adults and their MSRP reflects such.

As the shop manager for one of a handful of standalone tobacconist shops, we are part of a very traditional cultural niche. We sell cigars and pipe tobacco, as well as other premium tobacco products to people much like your uncle or father. Our products are a part of celebration of life, of victories, and can bring people of different backgrounds together. Premium cigars are a great equalizer. Our own monarchs enjoyed tobacco smoking cigars and pipe on occasion.

Under the current tax structure, it is estimated that 80% of large cigars consumed in the state are purchased from online or mail-order retailers. In theory, when consumers do their online or mail-order purchases, they're supposed to report and pay taxes on such purchases. It is common knowledge that the collection of these taxes is not enforced. That is a huge amount of revenue that is untapped.

In implimenting this change in the tax, it would allow local retailers to lower their prices to MSRP levels. With that kind of price reduction, there would be far less incentive for the majority of cigar consumers to purchase outside of the state. This would increase volume sales, resulting in not just an increase in tax revenue collected off large cigars,

but also excise taxes collected from local retailers. In turn, to vote in support of changing the tax, is to vote to keep money in state and support local, small business.

I strongly urge you to vote in support of bill SB2843, in short, it allows for more potential tax revenue and is in favor of supporting local small business.

Mahalo for your consideration,

Jeremy K Roller

Certified Retail Tobacconist, Shop Manager at Tobaccos of Hawaii

To whom It may concern,

I oppose bill **SB2843**. I've been a heavy smoker of traditional tobacco cigarettes for over 7 years and only quit the last 3 years after being introduced to the lifesaving technology which we know now as electronic cigarettes or e-cigarettes. I am no longer out of breath doing minor chores, getting up in the morning coughing, feeling sick and having bad breath. All this due to switching over to e-cigarettes and have been tobacco cigarette free since.

This bill imposes on what we Americans believe in, which is freedom of choice and consumer rights to options. It's easy for a non-smoker to tell us to "just quit" but as a smoker it's much harder than that. The best route would be to have options for a healthier alternative. A report published by Public Health England (PHE), an agency sponsored by the UK's Department for Health, has concluded that e-cigarettes are 95 percent less harmful than traditional smokes.

Yet our U.S. Government continues to deny and ignore these facts and studies due to potential loss in tobacco tax revenue which each State including Hawaii receives. It's seem like our Government is more concerned about money than American lives which they can potential save by having an open mindedness to this new life saving technology.

On top of imposing on our rights, this bill is detrimental to small businesses here in Hawaii. Small businesses will "go out of business" if this bill passes, there is no doubt about it. Thousands will be out of jobs and unable to support their family and force small businesses to move to the mainland which is the opposite of what we've been trying to do which is to create more jobs here in Hawaii.

I implore you to re-review these bills relating to e-cigarettes and what negative impact it has on many residents here in Hawaii.

Sincerely, Vince Tran

Resident of Honolulu, Hawaii

Date: February 9, 2018

To: The Honorable Donovan M. Dela Cruz, Chair
The Honorable Gilbert S. C. Keith-Agaran, Vice Chair
Members of the Senate Committee on Ways and Means

Re: Strong Opposition to SB2843, Relating to Taxation

Hrg: February 13, 2018 at 10:15am in Capitol Room 211

Aloha Members of the Senate Committee on Ways and Means,

I am writing in strong opposition to SB2843, 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 and respectfully ask you to hold this bill in committee.

Mahalo nui for your consideration,

Forrest Batz, PharmD
Kea'au, HI

SB-2843

Submitted on: 2/10/2018 1:23:23 AM

Testimony for WAM on 2/13/2018 10:15:00 AM

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

Comments:

SB-2843

Submitted on: 2/10/2018 3:08:15 PM

Testimony for WAM on 2/13/2018 10:15:00 AM

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

Comments:

The 50-cent tax cap per premium cigar is fair and equitable. This brings the taxes on premium cigars into line with the taxes on other tobacco products. The tax cap will also allow local retailers to be more competitive with online sources, thereby keeping more tax revenues within the state.

There are ample laws that prohibit the sales of tobacco products to minors. Enforcement and education, as opposed to taxation, are much more effective approaches in preventing the use of these products by minors.

Therefore, I support this bill.

Dear Senate Committee on Ways and Means,
To: The Honorable Donovan M. Dela Cruz, Chair
The Honorable Gilbert S.C. Keith-Agaran, Vice Chair
Members of the Senate Committee on Ways and Means

Hrg: February 13, 2018 at 10:15am in Capitol Room 211

I strongly oppose SB2843, which would lower the tax on large cigars to the lesser of a) 50 cents each or b) 50 percent of the wholesale price for each cigar.

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

Hawai'i ranks among the highest in the nation on passing smoke-free and tobacco control laws protecting our residents and children. Lowering or capping taxes on any tobacco product sends the wrong public health message. Large cigars are already taxed at lower rates than other tobacco products. Lowering the tax on large cigars compared to cigarettes and small cigars will make these products more affordable to price-sensitive youth and encourages those smoking cigarettes to switch to cigars, rather than quit. Further, lowering the tax will make it even more appealing for teens to start smoking.

Hawai'i has been leading the way in tobacco control, and this bill is a step backwards for our State. I strongly oppose SB2843 and ask you to hold this bill in committee.

Testifiers:

Bev Brody	Shay Chan Hodges
Tenaya Jackman	Alan Trinh
Normand Dufresne	Diana M Shaw
Cori Takesue	Joseph Kohn MD
Melorie Yuen	Nikaela Busekrus
Dale Cole	Nancy Pheatt
Shani Gacayan	Maren Anka
Michele Nihipali	Denise Della
Christopher La Chica	Helen Barrow
Barbara Nosaka	Richard Collins
Kendra Medeiros	Skye Madigan
Marilyn Gagen	Patti Ornellas
Tiare Lawrence	Mark Goldman
Patricia Blair	Mae Kyono
Leila Ventar	Rachelann Taliloa
Tyler Ralston	Diane Omura
May Okihiro	Pualei Kaohelaulii
Michael Kellar	Jenna Lee
Kathleen Corpuz	John Ishoda
Jinan Banna	Kim Swartz
Laura Ramirez	Mealani Rahmer

From: bmih@everyactioncustom.com on behalf of [Bryan Mih](#)
To: [WAM Testimony](#)
Subject: Strong Opposition to SB2843, Relating to Taxation
Date: Sunday, February 11, 2018 10:11:30 PM

Dear Senate Committee on Ways and Means,

To: The Honorable Donovan M. Dela Cruz, Chair
The Honorable Gilbert S.C. Keith-Agaran, Vice Chair
Members of the Senate Committee on Ways and Means

Hrg: February 13, 2018 at 10:15am in Capitol Room 211

As a pediatrician and medical director of the HEALTHY Quit Smoking Program, I strongly oppose SB2843, which would reduce 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, just like cigarettes, and have the same harmful effects. They are strongly addictive. The secondhand smoke is toxic and contains many cancer causing chemicals. Cigars vary widely in sizes, flavor, and packaging that make them appealing and appear less harmful to broader audiences including kids. Cigar smoking causes cancer, heart disease and chronic obstructive pulmonary disease (COPD). Large cigars can contain more nicotine, tar, and carbon monoxide than cigarettes.

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

Lowering or capping taxes on any tobacco product sends the wrong public health message. Lowering the tax on large cigars compared to cigarettes and small cigars will make these products more affordable to price-sensitive youth and encourages those smoking cigarettes to switch to cigars, rather than quit. Further, lowering the tax will make it even more appealing for teens to start smoking.

I strongly oppose SB2843. For the health of our keiki and everyone in Hawaii, I urge you to hold this bill in committee.

Sincerely,
Bryan Mih
Honolulu, HI 96822

From: kbraun2000@everyactioncustom.com on behalf of [Kathryn Braun](#)
To: [WAM Testimony](#)
Subject: Strong Opposition to SB2843, Relating to Taxation
Date: Friday, February 9, 2018 4:06:02 PM

Dear Senate Committee on Ways and Means,

To: The Honorable Donovan M. Dela Cruz, Chair
The Honorable Gilbert S.C. Keith-Agaran, Vice Chair
Members of the Senate Committee on Ways and Means

Hrg: February 13, 2018 at 10:15am in Capitol Room 211

I strongly oppose SB2843, which would lower the tax on large cigars to the lesser of a) 50 cents each or b) 50 percent of the wholesale price for each cigar.

I am professor and director of Public Health at the University of Hawai'i, testifying as an individual. I have reviewed research on tobacco and am very concerned about the harms it causes to children, adults, communities, and our state. Reducing tobacco use will improve the health of the people of Hawai'i and reduce tobacco-related health care costs for the state.

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

Hawai'i ranks among the highest in the nation on passing smoke-free and tobacco control laws protecting our residents and children. Lowering or capping taxes on any tobacco product sends the wrong public health message. Large cigars are already taxed at lower rates than other tobacco products. Lowering the tax on large cigars compared to cigarettes and small cigars will make these products more affordable to price-sensitive youth and encourages those smoking cigarettes to switch to cigars, rather than quit. Further, lowering the tax will make it even more appealing for teens to start smoking.

Hawai'i has been leading the way in tobacco control, and this bill is a step backwards for our State. I strongly oppose SB2843 and ask you to hold this bill in committee.

Sincerely,
Kathryn Braun
Honolulu, HI 96813

Senate Committee on Ways and Means
Senator Donovan M. Dela Cruz, Chair
Senator Gilbert S.C. Keith-Agaran, Vice Chair

Subject: Strong Opposition to SB2843!

Aloha Chair Dela Cruz and other Members of the Committee,

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.

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

Lee Lord

Volcano 96785

Senate Committee on Ways and Means
Senator Donovan M. Dela Cruz, Chair
Senator Gilbert S.C. Keith-Agaran, Vice Chair

Subject: Strong Opposition to SB2843!

Aloha Chair Dela Cruz and other Members of the Committee,

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.

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,
Lee Lord

LINDA KONDO

HONOLULU 96819

Senate Committee on Ways and Means
Senator Donovan M. Dela Cruz, Chair
Senator Gilbert S.C. Keith-Agaran, Vice Chair

Subject: Strong Opposition to SB2843!

Aloha Chair Dela Cruz and other Members of the Committee,

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.

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,
LINDA KONDO

Lynda Barry

Wailuku 96793-2641

Senate Committee on Ways and Means
Senator Donovan M. Dela Cruz, Chair
Senator Gilbert S.C. Keith-Agaran, Vice Chair

Subject: Strong Opposition to SB2843!

Aloha Chair Dela Cruz and other Members of the Committee,

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.

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,
Lynda Barry

H G Picher

Kea'au 96749

Senate Committee on Ways and Means
Senator Donovan M. Dela Cruz, Chair
Senator Gilbert S.C. Keith-Agaran, Vice Chair

Subject: Strong Opposition to SB2843!

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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.

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I urge you to hold this bill in committee.

Mahalo,
H G Picher

Michele Nihipali

Hauula 96717

Senate Committee on Ways and Means
Senator Donovan M. Dela Cruz, Chair
Senator Gilbert S.C. Keith-Agaran, Vice Chair

Subject: Strong Opposition to SB2843!

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I urge you to hold this bill in committee.

Mahalo,
Michele Nihipali

JoAnn Fukumoto

Pearl city 96782

Senate Committee on Ways and Means
Senator Donovan M. Dela Cruz, Chair
Senator Gilbert S.C. Keith-Agaran, Vice Chair

Subject: Strong Opposition to SB2843!

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I urge you to hold this bill in committee.

Mahalo,
JoAnn Fukumoto

Jennifer Hauslet

Pearl City 96782

Senate Committee on Ways and Means
Senator Donovan M. Dela Cruz, Chair
Senator Gilbert S.C. Keith-Agaran, Vice Chair

Subject: Strong Opposition to SB2843!

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I urge you to hold this bill in committee.

Mahalo,
Jennifer Hausler

Joan Gannon

Kealakekua 96750

Senate Committee on Ways and Means
Senator Donovan M. Dela Cruz, Chair
Senator Gilbert S.C. Keith-Agaran, Vice Chair

Subject: Strong Opposition to SB2843!

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I urge you to hold this bill in committee.

Mahalo,
Joan Gannon

Carolynn Griffith

Honolulu 96825

Senate Committee on Ways and Means
Senator Donovan M. Dela Cruz, Chair
Senator Gilbert S.C. Keith-Agaran, Vice Chair

Subject: Strong Opposition to SB2843!

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I urge you to hold this bill in committee.

Mahalo,
Carolynn Griffith

Jane Jamison

Mililani 96789

Senate Committee on Ways and Means
Senator Donovan M. Dela Cruz, Chair
Senator Gilbert S.C. Keith-Agaran, Vice Chair

Subject: Strong Opposition to SB2843!

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I urge you to hold this bill in committee.

Mahalo,
Jane Jamison

Janice Bond

Lihue 96766

Senate Committee on Ways and Means
Senator Donovan M. Dela Cruz, Chair
Senator Gilbert S.C. Keith-Agaran, Vice Chair

Subject: Strong Opposition to SB2843!

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I urge you to hold this bill in committee.

Mahalo,
Janice Bond

Kathie Wells

Kailua 96734

Senate Committee on Ways and Means
Senator Donovan M. Dela Cruz, Chair
Senator Gilbert S.C. Keith-Agaran, Vice Chair

Subject: Strong Opposition to SB2843!

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I urge you to hold this bill in committee.

Mahalo,
Kathie Wells

Sherron Bull

Kailua kona 96745

Senate Committee on Ways and Means
Senator Donovan M. Dela Cruz, Chair
Senator Gilbert S.C. Keith-Agaran, Vice Chair

Subject: Strong Opposition to SB2843!

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I urge you to hold this bill in committee.

Mahalo,
Sherron Bull

Camille Chong

Honolulu 96826

Senate Committee on Ways and Means
Senator Donovan M. Dela Cruz, Chair
Senator Gilbert S.C. Keith-Agaran, Vice Chair

Subject: Strong Opposition to SB2843!

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I urge you to hold this bill in committee.

Mahalo,
Camille Chong

ROSEMARY GRIFFITH

Honolulu 96825

Senate Committee on Ways and Means
Senator Donovan M. Dela Cruz, Chair
Senator Gilbert S.C. Keith-Agaran, Vice Chair

Subject: Strong Opposition to SB2843!

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I urge you to hold this bill in committee.

Mahalo,
ROSEMARY GRIFFITH

Jamie Louis

Pearl City 96782

Senate Committee on Ways and Means
Senator Donovan M. Dela Cruz, Chair
Senator Gilbert S.C. Keith-Agaran, Vice Chair

Subject: Strong Opposition to SB2843!

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I urge you to hold this bill in committee.

Mahalo,
Jamie Louis

Richard Sullivan

Keaau 96749

Senate Committee on Ways and Means
Senator Donovan M. Dela Cruz, Chair
Senator Gilbert S.C. Keith-Agaran, Vice Chair

Subject: Strong Opposition to SB2843!

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I urge you to hold this bill in committee.

Mahalo,
Richard Sullivan

Ellen Desruisseaux R.N.

Honolulu 96822

Senate Committee on Ways and Means
Senator Donovan M. Dela Cruz, Chair
Senator Gilbert S.C. Keith-Agaran, Vice Chair

Subject: Strong Opposition to SB2843!

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I urge you to hold this bill in committee.

Mahalo,
Ellen Desruisseaux R.N.

Jennie Peterson

Honolulu 96833

Senate Committee on Ways and Means
Senator Donovan M. Dela Cruz, Chair
Senator Gilbert S.C. Keith-Agaran, Vice Chair

Subject: Strong Opposition to SB2843!

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I urge you to hold this bill in committee.

Mahalo,
Jennie Peterson

Carol Stevenson

Honolulu 96826

Senate Committee on Ways and Means
Senator Donovan M. Dela Cruz, Chair
Senator Gilbert S.C. Keith-Agaran, Vice Chair

Subject: Strong Opposition to SB2843!

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I urge you to hold this bill in committee.

Mahalo,
Carol Stevenson

Tia Pearson

wahiawa 96786

Senate Committee on Ways and Means
Senator Donovan M. Dela Cruz, Chair
Senator Gilbert S.C. Keith-Agaran, Vice Chair

Subject: Strong Opposition to SB2843!

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I urge you to hold this bill in committee.

Mahalo,
Tia Pearson

Karen Edwards

Honolulu 96817

Senate Committee on Ways and Means
Senator Donovan M. Dela Cruz, Chair
Senator Gilbert S.C. Keith-Agaran, Vice Chair

Subject: Strong Opposition to SB2843!

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I urge you to hold this bill in committee.

Mahalo,
Karen Edwards

Joan Levy

Kapaa 96746

Senate Committee on Ways and Means
Senator Donovan M. Dela Cruz, Chair
Senator Gilbert S.C. Keith-Agaran, Vice Chair

Subject: Strong Opposition to SB2843!

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I urge you to hold this bill in committee.

Mahalo,
Joan Levy

Reginald Ho

Kaneohe 96744

Senate Committee on Ways and Means
Senator Donovan M. Dela Cruz, Chair
Senator Gilbert S.C. Keith-Agaran, Vice Chair

Subject: Strong Opposition to SB2843!

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I urge you to hold this bill in committee.

Mahalo,
Reginald Ho

Eric Haskins

Hilo 96720

Senate Committee on Ways and Means
Senator Donovan M. Dela Cruz, Chair
Senator Gilbert S.C. Keith-Agaran, Vice Chair

Subject: Strong Opposition to SB2843!

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I urge you to hold this bill in committee.

Mahalo,
Eric Haskins

MARILYN Davis

HONOLULU 96813

Senate Committee on Ways and Means
Senator Donovan M. Dela Cruz, Chair
Senator Gilbert S.C. Keith-Agaran, Vice Chair

Subject: Strong Opposition to SB2843!

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I urge you to hold this bill in committee.

Mahalo,
MARILYN Davis

David Bohn

Wahiawa 96786

Senate Committee on Ways and Means
Senator Donovan M. Dela Cruz, Chair
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I urge you to hold this bill in committee.

Mahalo,
David Bohn

Hereck Kauhako

Honolulu, Hi 96816

Senate Committee on Ways and Means
Senator Donovan M. Dela Cruz, Chair
Senator Gilbert S.C. Keith-Agaran, Vice Chair

Subject: Strong Opposition to SB2843!

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I urge you to hold this bill in committee.

Mahalo,
Hereck Kauhako

Dave Kisor

Pahoa 96778

Senate Committee on Ways and Means
Senator Donovan M. Dela Cruz, Chair
Senator Gilbert S.C. Keith-Agaran, Vice Chair

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I urge you to hold this bill in committee.

Mahalo,
Dave Kisor

Noah Brustin

Kailua-Kona 96740

Senate Committee on Ways and Means
Senator Donovan M. Dela Cruz, Chair
Senator Gilbert S.C. Keith-Agaran, Vice Chair

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I urge you to hold this bill in committee.

Mahalo,
Noah Brustin

Judy Emmett

Kalaheo 97641

Senate Committee on Ways and Means
Senator Donovan M. Dela Cruz, Chair
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Subject: Strong Opposition to SB2843!

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I urge you to hold this bill in committee.

Mahalo,
Judy Emmett

Peggy Bowman

Kailua-Kona 96740

Senate Committee on Ways and Means
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I urge you to hold this bill in committee.

Mahalo,
Peggy Bowman

Linda Brogan

Honolulu 96817

Senate Committee on Ways and Means
Senator Donovan M. Dela Cruz, Chair
Senator Gilbert S.C. Keith-Agaran, Vice Chair

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I urge you to hold this bill in committee.

Mahalo,
Linda Brogan

**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

Kauiua

City

, Hawaii

96734

Zip Code

hwnbyz@yahoo.com

Email Address

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RELATING TO TAXATION**

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Nancy Bourne
Print Name

Area, Hawaii 96701
City Zip Code

nbourne@yahoo.com
Email Address

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I urge you to oppose SB2843

Ruby Fernandez
Print Name

Mililani, Hawaii 96789
City Zip Code

ibnystuff79@gmail.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

Kirsten Benevides

Print Name

Kailua, Hawaii 96734

City

Zip Code

kknic24@gmail

Email Address

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RELATING TO TAXATION**

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Lori Sakurai

Print Name

Pearl City, Hawaii

City

96782

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manea7@gmail

Email Address

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Denys Kazama
Print Name

Mililani, Hawaii 96789
City Zip Code

denyskazama@gmail.com
Email Address

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Carol Ginoza

Print Name

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City

96789

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Email Address

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Jenny Brady
Print Name

Honolulu, Hawaii 96814
City Zip Code

808 Realtor@gmail.com
Email Address

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Amandalin Rock
Print Name

Honolulu, Hawaii 96822
City Zip Code

mandyr0k@gmail.com
Email Address

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Kristy Romero
Print Name

Kailua, Hawaii
City

96734
Zip Code

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

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Regina L. Rivera

Print Name

Ewa

City

, Hawaii

96706

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Email Address

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Clayton Tom
Print Name

HNL, Hawaii 96819
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Email Address

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JAMIN SOL

Print Name

1/27/2018
_____, Hawaii

City

Zip Code

Jamin Sol

Email Address

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RACHEL BARBOZA
Print Name

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Miriam Cabacungan
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RUSSELL INOUE

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Cindy Inouye
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Ben Nakaoke

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City

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