

DAVID Y. IGE
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MARIA E. ZIELINSKI
DIRECTOR OF TAXATION

STATE OF HAWAII
DEPARTMENT OF TAXATION
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To: The Honorable Jill N. Tokuda, Chair
and Members of the Senate Committee on Ways and Means

Date: Thursday, April 9, 2015
Time: 9:00 A.M.
Place: Conference Room 211, State Capitol

From: Maria E. Zielinski, Director
Department of Taxation

Re: H.B. 145, H.D. 1, S.D. 1, Proposed S.D. 2, Relating to Taxation

The Department of Taxation (Department) provides the following comments on H.B. 145, H.D. 1, S.D. 1, Proposed S.D. 2 for your consideration, and defers to the Department of Health regarding the effect taxing such products would have on the State's health and wellness.

H.B. 145, H.D. 1, S.D. 1, Proposed S.D. 2 amends the Cigarette Tax and Tobacco Tax Law (the Tobacco Tax) by taxing non-tobacco nicotine-containing products at the same rate as tobacco products, and raises the tax from 70% of the wholesale price to 80% of the wholesale price on or after January 1, 2016. This measure also applies the Tobacco Tax to cigarettes and little cigars under both sections 245-3(a)(11) and (13), Hawaii Revised Statutes (HRS), effectively taxing such products twice. This measure also specifies that the funds from the tax on tobacco products other than large cigars shall be deposited in the Hawaii cancer research special fund. The Proposed S.D. 2 has a defective effective date of July 1, 2050.

The Department notes that this measure, as currently written would subject cigarettes and little cigars to the Tobacco Tax under two different provisions. This measure amends the definition of "tobacco product" to mean essentially any product containing nicotine, including cigarettes and little cigars. Therefore, cigarettes and little cigars would be subject to not only the tax of 16 cents per cigarette or little cigar under section 245-3(a)(11), HRS, as they are under current law, but they would also be subject to the tax of 80% of the wholesale price under section 245-3(a)(13), HRS.

If it is not the committee's intent to subject cigarettes and little cigars to both taxes, the Department recommends either amending the definition of "tobacco product" to exclude cigarettes and little cigars, similar to how they are excluded under current law, or alternatively,



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

**Testimony in OPPOSITION to HB0145, HD1, SD2 PROPOSED RELATING TO
TAXATION**

SENATOR JILL N. TOKUDA, CHAIR
SENATE COMMITTEE ON WAYS AND MEANS
Hearing Date: April 9, 2015 Room Number: 211

1 **Fiscal Implications:** None.

2 **Department Testimony:** The Department of Health (DOH) opposes HB0145, HD1,
3 SD2 Proposed because of the inclusion of the provision to amend §245-3, HRS, to reduce the
4 excise tax rate on sales of large cigars from 50 percent of wholesale value to the lesser of:
5 a) \$0.50 for each large cigar; or b) 50 percent of the wholesale price of each large cigar after
6 January 1, 2016.

7 The DOH opposes this measure intended to benefit those who produce and sell cigars
8 which contain toxic, carcinogenic chemicals that produce even more secondhand smoke than
9 cigarettes. Cigars, in all shapes and sizes, are addictive and harmful products that cause cancer,
10 heart disease, and chronic obstructive pulmonary disease (COPD).¹

11 Cigars vary in size from little cigars, which are the same size and shape of a traditional
12 cigarette containing one gram of tobacco, to large cigars, which can be more than seven inches in
13 length and typically contain between 5 and 20 grams of tobacco. Large cigars are a distinct
14 entity and are taxed separately from cigarettes/little cigars and other tobacco products. They are
15 explicitly defined in §245.1, HRS as “any roll for smoking made wholly or in part of tobacco if
16 such product is wrapped in any substance containing tobacco and weighs more than four pounds
17 per thousand.”

¹ National Cancer Institute (NCI), *Cigars: Health Effects and Trends. Smoking and Tobacco Control Monograph No. 9*, 1998. Economic Research Service, U.S. Department of Agriculture (USDA). U.S. Alcohol and Tobacco Tax and Trade Bureau (TTB), Tobacco Statistics.

1 The DOH opposes the decrease in taxation for this product. There is no justification for
2 giving any cigars special tax treatment. The DOH is concerned about the public health
3 implications, as lowering the price of tobacco products encourages increased smoking and
4 discourages quitting. Cigar smoking is addictive, and cigar smoke, like cigarette smoke,
5 contains toxic and cancer-causing chemicals that are harmful to both smokers and non-smokers.
6 There is no safe tobacco product, and there is no safe level of exposure to tobacco smoke.

7 Smoking and tobacco use are the leading cause of preventable death and disease in
8 Hawaii claiming 1,200 lives each year and generating \$526 million in annual medical costs
9 according to the Centers for Disease Control and Prevention (CDC) 2014 report, “Best Practices
10 for Comprehensive Tobacco Control Programs.” Cigar smoking is not a safe alternative to
11 cigarette smoking. The U.S. Surgeon General has declared that cigar smoke contains the same
12 toxic substances as cigarette smoke, with varying concentrations of these constituents found in
13 different types and sizes of cigars. In fact, a single large cigar can contain as much tobacco and
14 nicotine as an entire pack of cigarettes. Cigar smoking causes oral cavity cancers (cancers of the
15 lip, tongue, mouth, and throat) and cancers of the larynx, esophagus, and lungs. Cigar smokers
16 are also at an increased risk for heart disease, an aortic aneurysm, and chronic obstructive
17 pulmonary disease.

18 Cigars have fewer federal regulations than cigarettes and other tobacco products. This, as
19 well as their lower taxes, is resulting in increased popularity. While cigarette smoking is
20 declining across the nation, total consumption of all cigars has increased dramatically. Between
21 2006 and 2010, cigar consumption nationally increased by 123%.

22 In Hawaii, current cigar use tripled from 3.2% in 2006 to 10.8% in 2010. Youth cigar
23 use is also increasing. In the 2013 Hawaii Youth Tobacco Survey, 4.9% of public high school
24 students reported currently using cigars and 14% are experimenting with cigars.

25 The CDC cites that research has shown that increasing the unit price of tobacco products
26 is an effective strategy for curbing adult and youth smoking. Conversely, lowering the price of
27 tobacco products encourages increased smoking and discourages quitting.

28 Thank you for the opportunity to testify.

amending section 245-3(a)(13), HRS, to exclude cigarettes and little cigars from the tax along with large cigars.

With respect to both the expansion of the definition of "tobacco products" and the raising of the rate to 80% of wholesale price effective January 1, 2016, the Department notes it would be able to administer both of these changes.

Thank you for the opportunity to provide comments.



UNIVERSITY OF HAWAII SYSTEM

Legislative Testimony

Written Testimony Presented Before the
Senate Committee on Ways and Means
April 9, 2015 at 9:00 am

By

Robert Bley-Vroman, Chancellor
and

Jerris Hedges, MD, MS, MMM

Dean, John A. Burns School of Medicine
Interim Director, University of Hawai'i Cancer Center
University of Hawai'i at Mānoa

HB 145 HD1 Proposed SD2 – RELATING TO TAXATION

Chair Tokuda, Vice Chair Kouchi, and Members of the Committee:

The University of Hawai'i supports Proposed SD2.

The UH Cancer Center is one of only 68 institutions in the United States that hold the prestigious National Cancer Institute (NCI) designation, and is the only NCI-designated center in the Pacific. The NCI designation provides greater access to federal funding and research opportunities, and gives the people of Hawai'i and the Pacific region access to innovative and potentially life-saving clinical trials without traveling to the mainland.

Our passion at the UH Cancer Center is to be a world leader in eliminating cancer through research, education and improved patient care. Because tobacco consumption is a leading preventable cause of cancer, we take all issues related to tobacco very seriously, and we have always supported strong tobacco control measures in Hawai'i. The increasing popularity of other types of tobacco products and the recent emergence of electronic smoking devices present new challenges for tobacco control and tobacco-related legislation.

Proposed SD2 addresses a serious concern among health professionals that addictive tobacco products other than cigarettes – including snuff, chewing tobacco and loose roll-your-own tobacco – are attracting a new generation of tobacco users. While the dangers of smoking are well known, national research also tells us there is no safe form of tobacco use. Since the cigarette tax increases were imposed beginning in 2006, sales have decreased steadily, which may indicate that the higher cost to consumers had the disincentive intended. However, smokers have switched from cigarettes to other types of tobacco products and electronic smoking devices.

Health advocates urge consistent and equal taxation of the various forms of tobacco to avoid attracting consumers, especially youth, to products that are a less expensive substitute for cigarettes.

We respectfully urge this Committee to pass this measure.

Mahalo for the opportunity to provide this testimony.

hawaiiCigar

ASSOCIATION

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

Date: Thursday, April 09, 2015
Time: 9:00 a.m.
Place: Conference Room 211, State Capitol

From: Les Drent
for the Hawaii Cigar Association

Re: HB 145, HD1, SD1 Proposed SD2, Relating to Taxation

Dear Jill N. Tokuda and Members of the Senate Committee on Ways and Means,

The Hawaii Cigar Association (HCA), and its 450 petitioners stand in strong SUPPORT of HB145, HD1, SD1 Proposed SD2, a companion to bill to SB401 that was passed by the full Senate on March 10, 2015.

HB145, HD1, SD1, if amended to contain its original language, would bring parity to the Hawaii tax code, and those selling large cigars in the state would finally be treated fairly under the law. The HCA contends that premium hand made 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 and with Tobacco-Free in ensuring that Hawai'i's youth be discouraged from using tobacco of any kind, including cigars.

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

Sincerely,



Les Drent
for the Hawaii Cigar Association

For More Information on the Hawaii Cigar Association please visit

hawaiicigarassociation.org



CAP THE CIGAR TAX!

Create Fairness and Equal Opportunity for Hawaii Businesses

Tax Caps in other US States with high % Cigar Taxes

Arkansas
(68% mfr. price, 50¢ cap)

Connecticut
(50% wholesale, 50¢ cap)

Florida
(no tax on cigars)

Iowa
(50% wholesale, 50¢ cap)

Michigan
(32% wholesale, 50¢ cap)

New Hampshire
(No tax on premium cigars)

Oregon
(65% wholesale price, 50¢ cap)

Pennsylvania
(no tax on cigars)

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

Wisconsin
(71% mfr. price, 50¢ cap)

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

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

hawaiicigarassociation.org



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

Date: Thursday, April 09, 2015
Time: 9:00 a.m.
Place: Conference Room 211, State Capitol

From: Les Drent
for the Kauai Cigar Company

Re: HB 145, HD1, SD1 Proposed SD2, Relating to Taxation

Dear Jill N. Tokuda and Members of the Senate Committee on Ways and Means,

The Kauai Cigar Company, its employees, and industry partners stand in strong SUPPORT of HB145, HD1, SD1 Proposed SD2, a companion to bill to SB401 that was passed by the full Senate on March 10, 2015.

HB145, HD1, SD1, if amended to contain its original language, 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



08 April 2015

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

Date: Thursday, April 09, 2015
Time: 9:00 AM PST
Place: Conference Room 211, State Capitol

Dear Senator Tokuda and Members of the Senate Committee on Ways and Means:

On behalf of Cigar Rights of America, which represents consumers, retailers, and manufacturers of premium cigars – including the Kauai Cigar Company – we write to you today in order to extend our full support and endorsement for HB 145, HD 1, SD1 - Proposed SD2 – a companion bill to SB 401 that was passed by the full Senate on March 10, 2015.

HB 145, HD1, and SD1 - Proposed SD2, if amended to contain its original language, would bring parity and allow for the creation of a fair and equitable tax system on products enjoyed by discerning adults.

In these sensitive economic times, tax caps serve as a ceiling that protect premium cigar manufacturers, retailers, and consumers from being subjected to onerous and regressive levels of taxation of a product that is sold at higher prices than other tobacco products.

Measures, such as the aforementioned, are important because they make a statement to the small business friendly environment within your state and prove that the elected officials of Hawaii are serious about standing up for the entrepreneurs of Hawaii who want to sell large and premium cigars and for protecting the consumers of Hawaii who want to enjoy their passion for great artisan cigars without being subjected to unfair taxation.

Lastly, a cornerstone mission of any state government is to protect the interests of small businesses and to design policies that do not hinder their growth. This mission is accomplished through legislation like HB 145, HD 1, and SD1 - Proposed SD2.

On behalf of our Hawaiian members, Cigar Rights of America again wishes to express our full endorsement for HB 145, HD 1, and SD1 - Proposed SD2.

Sincerely,

J. Glynn Loope

J. Glynn Loope
Executive Director



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

Senate Committee on Ways and Means
Senator Jill Tokuda, Chair
Senator Ron Kouchi, Vice Chair

HB 145, Proposed SD2 – RELATING TO TAXATION

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

Thank you for the opportunity to written comments in *opposition* to HB 145, Proposed SD2, which increases the tax on other tobacco products while setting a decreasing tax for cigars by instituting a \$.50 cap on large cigars.

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.

While we are supportive of increasing taxes on tobacco products to reduce consumption, we believe that this measure sends the wrong message by not treating all tobacco products the same.

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.

April 7, 2015

To: The Honorable Jill N. Tokuda, Chair
The Honorable Ronald D. Kouchi, Vice Chair
Members, Senate Committee on Ways and Means

Hrg: Thurs., April 9, 2015 at 9:00 AM in Rm 211

Re: Strong Opposition to HB145, HD1, Proposed SD2

I strongly oppose HB145, HD1, Proposed SD2, which would change the tax on large cigars to the lesser of a) 50 cents each or b) 50 percent of the wholesale price for each cigar. I serve as the Hawai'i director for the American Lung Association of the Mountain Pacific; our mission is to save lives by improving lung health and preventing lung disease.

There are no safe tobacco products, and there is no safe level of exposure to tobacco smoke. Cigar smoke, like cigarette smoke, contains toxic and cancer-causing chemicals that are harmful to both smokers and nonsmokers. Cigar smoking causes oral cavity cancers (cancers of the lip, tongue, mouth, and throat) and cancers of the larynx, esophagus and lung. All cigar smokers, whether or not they inhale, directly expose their lips, mouth, tongue, throat and larynx to tobacco smoke and its toxic and cancer causing chemicals.

All other tobacco products including cigars should be taxed at the same amount as cigarettes. Cigars, whether large, small, or premium, should be taxed at rates equivalent to cigarettes. Currently large cigars are taxed at a lower rate than other tobacco products. Creating a tax cap for large cigars will create a loophole that the industry will take advantage of and harm the health of our communities. One of the most effective ways to discourage tobacco use is to maintain high taxes on these deadly products.

Lowering or capping taxes on any tobacco product sends the wrong message. Our State has been leading the way in tobacco control, this bill is a step backwards for our State. We strongly oppose HB145 HD1, Proposed SD2.

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

Mahalo,



Kim Nguyen, MSW
Executive Director – Hawai'i
American Lung Association of the Mountain Pacific

April 8, 2015

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

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

RE: **HB 145, SD1** - Relating to Taxation
HB 145, Proposed SD2 - Relating to Taxation
Hearing Date: April 9, 2015
Time: 9:00 am

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

CAA **opposes** HB145, SD1 and HB145, Proposed SD2 to the extent that they propose to increase the tax on other tobacco products from 70% to 80% of the wholesale price of a tobacco product other than large cigars. While this bill is focused in part on the use of tobacco products by adolescents and young adults, it would also impact users of pipe and smokeless tobacco. To the extent that the bill attempts to equalize the tax rate on such products with the tax rate cigarettes, they are very different products. For example, pipe tobacco is not consumed in the same manner as cigarettes and cigarette consumers are not likely to substitute cigarettes for pipe tobacco. Increasing the tax on such products which is already among the highest in the country would be devastating for those consumers who have responsibly chosen to use them. As to the legislature's concern of purchasing less expensive products such as loose or roll-your-own tobacco, any tax increase should apply only to that specific product.

CAA **supports** HB145, Proposed SD2 to the extent that it would create 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.

Mark Pursell, *Chief Executive Officer*
Finnie Helmuth, *President*
Craig Cass, *First Vice President*
Ken Neumann, *Second Vice President*
John Anderson, *Treasurer*
Greg Zimmerman, *Secretary*

Curt Diebel, *Ex-Officio*



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#4 Bradley Park Court Suite 2H
Columbus, Georgia 31904-3637

April 8, 2015

Dear Members of the Senate Committee on Ways and Means:

On behalf of the International Premium Cigar & Pipe Retailers Association (IPCPR), a not-for-profit trade association representing brick-and-mortar retail cigar and tobacco shops throughout the United States, I would like to communicate our strong support for the \$.50 tax cap language that is being considered as an amendment to HB 145. While we no longer support the bill in its entirety due to adopted changes, this provision establishes that no single cigar may be taxed at more than \$.50 regardless of the Other Tobacco Products (OTP) excise tax.

A \$.50 tax cap will generate the following economic benefits for small businesses in Hawaii:

- 1) **A \$.50 tax cap will encourage investment in Hawaii.** When determining a location to set up shop and create jobs, burdensome tax rates on premium tobacco products make many states unappealing to small business owners. If a tax cap is passed and enacted, Hawaii will become a competitive place to do business.
- 2) **A \$.50 tax cap will allow local tobacco shops to compete with online retailers.** The over taxation of premium cigars encourages consumers to purchase product online, rather than supporting local businesses. If passed and enacted, a tax cap will reduce costs and increase competition in Hawaii, minimizing the incentive for consumers to purchase online and avoid state taxes.
- 3) **A \$.50 tax cap will likely increase tax revenue for Hawaii.** Currently, the eight states that have tax caps on cigars are experiencing increased sales. Whereas, states with excessive taxation are generally less competitive and suffer from lost sales, witnessing a decline in tax revenue for the state. If a tax cap is passed and enacted, retailers will likely experience an increase in their payments to Hawaii.

Enacting a \$.50 tax cap on cigars in Hawaii is a step in the right direction for consumers, retailers, and the government alike. Retail tobacconists already face onerous regulations and high taxes—small business owners in Hawaii deserve relief that will boost sales and increase their job creating capacity. Furthermore, this policy already has a proven record of success in eight states. Given the aforementioned reasons, IPCPR strongly encourages you to support the enactment of a \$.50 tax cap in Hawaii. Please feel free to contact me at 202-999-9776 should you have any questions or concerns.

Sincerely,

Matt Dogali
Senior Director of State Legislative Affairs





**Testimony to the Senate Committee on Ways and Means
Senator Jill N. Tokuda, Chair
Senator Ronald D. Kouchi, Vice Chair
Thursday, April 9, 2015
Conference Room 415, State Capitol**

RE: House Bill 145, HD1, SD1 and HD2 Relating to Taxation

Chair Tokuda, Vice Chair Kouchi, and Members of the Senate Ways and Means Committee,

Retail Merchants of Hawaii (RMH) opposes HB 145, HD1, SD1 and SD2, which would impose an excise tax equal to 80% of the wholesale price of any tobacco product, other than large cigars, sold by wholesaler or dealer on and after 1/1/2016, whether or not sold at wholesale, or if not sold then at the same rate upon the use by the wholesaler or dealer. Requires the money collected under the increased excise tax rate to be deposited to the credit of the Hawaii cancer research special fund. Amends the excise tax rate on the sale of large cigars beginning on 12/31/2015 to the lesser of the 50 cents for each large cigar or 50% of the wholesale price of each large cigar. Effective 7/1//2050.

As the single largest generator of general excise tax in the State of Hawaii; employing nearly 25% of Hawaii's workforce and representing over 3000 storefronts throughout the State, **RMH opposes HB HB 145, HD1, SD1, and SD2**. Though the intent of the bill is a good one, this measure would dramatically affect the livelihood of many retailers/businesses around the state forcing them to reduce its workforce in order to maintain a fair rate on return. This coupled with other factors could lead to businesses closures which will inevitably impact on the State's economy negatively.

Again, we appreciate the intent of this measure however, ask each member to consider the negative impacts this measure could cause for retailers/businesses and our communities. For this reason, we respectfully request the Senate Committee on Ways and Means to **OPPOSE** HB145, HD1, SD1 and SD2.

Thank you for the opportunity to provide testimony.

**Retail Merchants of Hawaii
210 Ward Avenue, Suite 121
Honolulu, Hawaii 96814
(808) 592-4200**



197 Sand Island Access Rd, Suite #213
Honolulu, Hawaii 96819
1-866-866-6370
support@volcanoecigs.com

April 7, 2015

To: Honorable Chair Jill N. Tokuda and Members of the WAM Committee

From: Scott Rasak, VOLCANO Fine Electronic Cigarettes® - Vice President

RE: HB145 SD2 – oppose.

Thank you for the opportunity to submit testimony.

VOLCANO Fine Electronic Cigarettes® is the largest manufacturer and retailer of vapor products and vaping accessories in the State of Hawaii. We currently own and operate 11 locations statewide and employ over 100 full-time workers to support sales of our products not only here in Hawaii, but to all 50 states as well as Japan, Korea, and the UK. We stand in opposition to HB145 SD2 for the following:

- HB145 SD2 will add an 80% wholesale tax to eliquid and prefilled e-cigarette products with nicotine which will be a massive blow to the growing local vapor business industry here in Hawaii funneling an unestimated amount of tax dollars to try to fill the growing \$10M deficit at the UH Cancer Center. We feel that this tax will in no way come close to fixing the financial issues currently on hand at the UHCC but instead force users back to combustible cigarettes as they will be become a cheaper alternative to the high tax structure.
- The latest industry estimates here in Hawaii attribute 350 local jobs and about 60+ small to medium size businesses. These local entrepreneurs businesses will be at a massive competitive disadvantage to competing online mainland businesses who are not subject to the same



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tax structure as the local retailers.

- HB145 SD2 does not include tax on nicotine containing cessation products such as lozenges, patches, inhalers and other nicotine containing products. Evidence indicates that these products have risk profiles similar to electronic cigarettes.
- The Food and Drug Administration (FDA) has wisely taken its time on developing regulations for the vapor product industry and has not determined that these products are in fact tobacco products . At this time, we feel that any action by state legislatures with regard to electronic cigarettes is premature.
- HB145 SD2 attempts to lump vapor products into a tobacco tax framework is not possible due to the vast price differences in the products. An 80% tax on a \$0.10 cigarette is much different than a \$19.99 bottle of eliquid. We are opposed to any tax of any kind – our products are not tobacco, don't contain tobacco, and are not owned by tobacco in any way.
- Over the years that we have been in business in the state, we have provided a product that tens of thousands of customers use every day to greatly reduce their tobacco use or quit smoking altogether. This has improved the lives of smokers and ex-smokers in this state. The removal of second-hand smoke has helped non-smokers as well and has cut down on the amount of butt discard in our community.
- VOLCANO Fine Electronic Cigarettes is currently one of the largest electronic cigarette suppliers in the mainland U.S. We are also the number one FedEx shipper in the State of Hawaii. We bring money into the local economy from the mainland and have provided a much needed



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boost to Hawaii by hiring local employees. Throughout the recession we have grown our business and our taxable revenues every year.

Thank you for your time and consideration. If you have any questions, please feel free to contact me or Volcano's representative Celeste Nip at nipfire@me.com.

Sincerely,

Scott Rasak ,Vice President

VOLCANO Fine Electronic Cigarettes®

TAX FOUNDATION OF HAWAII

126 Queen Street, Suite 304

Honolulu, Hawaii 96813 Tel. 536-4587

SUBJECT: TOBACCO, Increase tax; imposition on nicotine; cigars

BILL NUMBER: HB 145, Proposed SD-2

INTRODUCED BY: Senate Committee on Ways and Means

EXECUTIVE SUMMARY: This is a tax increase beginning on 1/1/16 on tobacco products other than cigarettes and large cigars. The tobacco tax will rise to 80% of the wholesale value, with the revenues to go to the Hawaii cancer research special fund. The measure also proposes to tax nicotine products that do not contain tobacco. Also proposes a tax of the lesser of 50 cents or 50% of the wholesale price for large cigars on and after 12/31/15.

The increased tax on tobacco products is designed to result in less consumption, meaning less tax revenue to the Hawaii cancer research special fund, so lawmakers may want to consider a direct appropriation to this program area.

BRIEF SUMMARY: Amends HRS 245-3 to increase the tax on tobacco products other than cigarettes and large cigars to 80% of the wholesale price sold by the wholesaler or dealer on and after 1/1/16.

Amends HRS section 245-1 by amending the definition of “tobacco products” to mean any product: (1) made or derived from tobacco that contains nicotine or other harmful substances and is intended for human consumption or is likely to be consumed, whether smoked, heated, chewed, absorbed, dissolved, inhaled, or ingested by any other means including but not limited to a cigarette, cigar, pipe tobacco, chewing tobacco, snuff, snus, or an electronic smoking device; or (2) containing nicotine, but not tobacco, that is intended for human consumption, whether chewed, smoked, absorbed, dissolved, inhaled, snorted, sniffed, or ingested by any other means. Provides that “tobacco products” do not include drugs, devices, or combination products approved for sale by the United States Food and Drug Administration, as those terms are defined in the Federal Food, Drug, and Cosmetic Act.

Amends HRS section 245-15 to provide that the revenue generated under the rate increase shall be deposited to the credit of the Hawaii cancer research special fund for research and operating expenses and capital expenditures.

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, effective on and after December 31, 2015.

EFFECTIVE DATE: July 1, 2015

STAFF COMMENTS: Currently tobacco products, other than cigarettes and large cigars, are taxed at 70% of the wholesale price of the product. Under the bill, beginning on 1/1/16 tobacco products, other than cigarettes and large cigars, would be taxed at 80% of the wholesale value. The measure also amends the definition of tobacco products to include any product containing nicotine that does not contain any

tobacco. If it is the intent of this measure to also tax e-cigarettes under the tobacco tax law, the definition should be revised because not all e-cigarettes contain nicotine.

The proposed measure also provides that the revenues derived from the proposed tax increase on tobacco products shall be deposited into the Hawaii cancer research special fund. Care should be exercised in attempting to generate additional revenues from specific excise taxes like the tobacco tax. First, the tobacco tax is actually designed to deter consumption by making it more expensive. If this actually works, the revenue generated will be less, not more. Next, Hawaii's tax rates on these products are already among the highest in the nation. Not only would another rate increase reaffirm the perception that Hawaii is a tax hell, but it would probably have an effect on the patterns of consumption of taxed product. Such a hike will, no doubt, have an effect on behavioral responses and affect actual consumption of these products and it will probably drive consumers to find other sources for these products that would not incur the tax. Mail order and Internet sales are sources of product that could escape taxation as well as black market purchases made from the military reservations in Hawaii. So instead of seeing growing collections from higher tax rates, lawmakers may just find that collections will drop due to its effect to discourage consumption and send consumers to other markets. As noted above, the higher one pushes the cost of these products, the greater the possibility of actually seeing a decline in consumption as consumers moderate consumption or shift it in ways that would avoid the tax. In fact, as was evidenced in the states of New Jersey and Maryland, lawmakers there counted on an increase in the cigarette tax to help balance their budgets only to learn that collections actually went down below their prior levels. Thus, care should be exercised in targeting these products for specific programs or services.

For this very reason, earmarking the tax for a specific project or program could actually backfire. For example, should cigarette consumption decline, the amount earmarked for the cancer center will also decline. What will the cancer research center then do if the resources are not sufficient to maintain operations? If it is the intent of the legislature to provide adequate revenue to Hawaii cancer research, a direct appropriation would be preferable.

It should be noted that the hikes in the cigarette tax have begun to have an effect on collections not only locally but also nationally. Collections have fallen below their previous levels. For whatever reason, the rise in rate has jeopardized this source of revenue. If nothing else, lawmakers need to make up their minds whether or not they see this tax as a source of revenue or a means by which to deter consumption.

The proposed draft also provides that large cigars shall be taxed at the lesser of either 50 cents each, or 50% of the wholesale price, whichever is less. Presently, the tobacco tax on large cigars is 50% of the wholesale price. While the adoption of this measure would, in theory, lower the price of large cigars, it is questionable why a tax break for costly large cigars is proposed.

Digested 4/6/15

From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: gigidrent@gmail.com
Subject: Submitted testimony for HB145 on Apr 9, 2015 09:00AM
Date: Wednesday, April 08, 2015 12:06:59 PM

HB145

Submitted on: 4/8/2015

Testimony for WAM on Apr 9, 2015 09:00AM in Conference Room 211

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

Comments: I support the Tax Cap as in the proposed draft SD2.

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

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From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: trevpless@gmail.com
Subject: Submitted testimony for HB145 on Apr 9, 2015 09:00AM
Date: Wednesday, April 08, 2015 11:00:22 AM

HB145

Submitted on: 4/8/2015

Testimony for WAM on Apr 9, 2015 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Trevyn Pless	Individual	Support	No

Comments: I support proposed SD2.

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

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

From: [Kenny Tamon](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Wednesday, April 08, 2015 4:58:47 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Kenny Tamon
Honolulu, HI

From: [Fernanda Wong](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Wednesday, April 08, 2015 4:54:20 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

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Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Fernanda Wong
Honolulu, HI

From: [felicia](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Wednesday, April 08, 2015 4:53:20 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

felicia
honolulu

From: [Michele Nihipali](#)
To: [WAM Testimony](#)
Subject: Strongly Oppose HB 145, HD1, Proposed SD2 draft
Date: Wednesday, April 08, 2015 4:50:25 PM

April 7, 2015

To: The Honorable Jill N. Tokuda, Chair
The Honorable Ronald D. Kouchi, Vice Chair
Members, Senate Committee on Ways and Means

Hrg: Thurs., April 9, 2015 at 9:00 AM in Rm 211

Re: Strong Opposition to HB 145, HD1, Proposed SD2, Relating to Taxation

I strongly oppose HB 145, HD1, Proposed SD2, which would change 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 NOT a safe alternative to cigarettes. Unfortunately, many mistakenly believe that cigars are not harmful, but in fact cigars are addictive and harmful and are often marketed in a wide variety of kid-attracting flavors. Cigar smoke similar to cigarette smoke contains toxic and cancer-causing chemicals that are harmful. Cigar smoke is harmful to both smokers and nonsmokers.

All other tobacco products including cigars should be taxed at the same amount as cigarettes. Cigars, whether large, small, or premium, should be taxed at rates equivalent to cigarettes. Currently large cigars are taxed at a lower rate than other tobacco products. Creating a tax cap for large cigars will create a loophole that the industry will take advantage of and harm the health of our communities.

Lowering or capping taxes on any tobacco product sends the wrong message. Our State has been leading the way in tobacco control, this bill is a step backwards for our State. I strongly oppose HB 145, HD1, Proposed SD2.

Mahalo

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

From: [Jennifer Oishi](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Wednesday, April 08, 2015 4:45:26 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

paying that mix tax on something is insane and shouldn't be allowed.

Thank you for your time and consideration.

Jennifer Oishi
Honolulu

From: [Cynthia Kim](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Wednesday, April 08, 2015 4:21:00 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Cynthia Kim
Kailua

From: [Stuart Sutton](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Wednesday, April 08, 2015 4:17:07 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Stuart Sutton
Honolulu, HI

From: [daniel](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Wednesday, April 08, 2015 4:04:09 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I oppose bills HB145 SD1 & SD2.

The attention you pay to the community of people who use these e-liquids, their reasonable opposition to this bill, and the populous of non-users who have benefitted from the increased use of electronic "smoking" devices is greatly appreciated in this matter.

The opposition to this bill is multifaceted and complex, as is the support in favor of this bill. The community of people who use e-liquids for vaping purposes should be able to freely use these alternatives to smoking without the taxation imposed on invariably dis-similar tobacco products.

The use of electronic smoking alternatives has little impact on non users, both second and thirdhand. There is no solid evidence to suggest anything contradictory.

The use of electronic smoking alternatives has greatly benefitted people who used to smoke tobacco cigarettes, both in health and in economy. Just ask around. People will say it is a great alternative for the general health of our island. No cigarette butts, no smell, no burning.

The existing users of electronic smoking alternatives has helped to create a market in Hawaii for local business to grow, employing locals, and adds employment and revenue to the State. I'm sure this is easily confirmed.

The similarities between e-cigs and their tobacco counterparts are scant, if any, and so it seems illogical to treat them or re-define them as the same. Does it not?

Perhaps it is a time to ask who we are working with, and what motivates us to do the things we think are appropriate, after considerable thought about the potential impact a partial and undeniably contradictory bill will have on the Whole without seeing firsthand the benefits of something new.

we're all scared of new things. or we all try to create and advantage from these things.

maybe its better to live and let live.

Mahalo ke akua,

D

Thank you for your time and consideration.

daniel
honolulu, HI

From: [Matt drake](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Wednesday, April 08, 2015 3:57:58 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Matt drake
Phoenix , AZ

From: [makana nascimento](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Wednesday, April 08, 2015 3:36:58 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

this tax is bullshit

Thank you for your time and consideration.

makana nascimento
kaimuki,hi

From: [aason char](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Wednesday, April 08, 2015 3:35:10 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

aason char
Honolulu, Hawaii

From: [hua jun liu](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Wednesday, April 08, 2015 3:32:11 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

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Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

no tax !!!! its not fair to us !!!!

Thank you for your time and consideration.

hua jun liu
honolulu

From: [kley hixson](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Wednesday, April 08, 2015 3:31:15 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

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Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

just a cheap, transparent way for this broke mismanaged state to raise funds by hurting the retailers and consumers

Thank you for your time and consideration.

kley hixson
honolulu

From: [MaryAnn Ferg](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Wednesday, April 08, 2015 3:30:20 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

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Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

MaryAnn Ferg
Honolulu, Hi

From: [clayt fujimoto](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Wednesday, April 08, 2015 3:27:54 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

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Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

clayt fujimoto
honolulu

From: [Megan](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Wednesday, April 08, 2015 3:17:40 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

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Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Megan
Honolulu

From: [Audrey](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Wednesday, April 08, 2015 2:51:24 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Audrey
Kapolei, HI

From: [clifford.campania](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Wednesday, April 08, 2015 2:35:17 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

clifford.campania
honolulu

From: [jacob.fernandes](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Wednesday, April 08, 2015 2:26:25 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

jacob fernandes
honolulu

From: [roger.gulledge](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Wednesday, April 08, 2015 1:57:51 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

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Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

roger.gulledge
Honolulu

From: [Valeen Giron](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Wednesday, April 08, 2015 1:51:58 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Valeen Giron
Honolulu

From: [Ryan Caseria](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Wednesday, April 08, 2015 1:41:51 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

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Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Ryan Caseria
Miliani, Hi

From: [Teikiheekua Taupu](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Wednesday, April 08, 2015 1:40:08 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

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Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Teikiheekua Taupu

From: [Scot Takemoto](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Wednesday, April 08, 2015 1:35:09 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

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Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Scot Takemoto
Honolulu

From: [malery.gallen](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Wednesday, April 08, 2015 1:28:19 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

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Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

malery.gallen
waialua

From: [george.mendoza](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Wednesday, April 08, 2015 1:27:06 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

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Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

george mendoza
honolulu

From: [Jeremy Armstrong](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Wednesday, April 08, 2015 1:02:36 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

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Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Jeremy Armstrong
Kapolei, HI

From: [Randal](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Wednesday, April 08, 2015 12:57:33 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

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Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Randal
Honolulu,hi

From: [Anthony Ishikawa](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Wednesday, April 08, 2015 12:55:04 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

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Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Anthony Ishikawa
Honolulu

From: [kay_jackson](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Wednesday, April 08, 2015 12:33:29 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

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Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

kay jackson
ewa

From: [Janet Pinho-Goldman](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Wednesday, April 08, 2015 12:26:13 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

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Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Janet Pinho-Goldman
Honolulu

From: [Edward Wells](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Wednesday, April 08, 2015 12:14:11 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

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Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Edward Wells
Honolulu

From: [Rebecca Knight](#)
To: [WAM Testimony](#)
Subject: Strongly Oppose HB 145, HD1, Proposed SD2 draft
Date: Wednesday, April 08, 2015 12:05:21 PM

April 7, 2015

To: The Honorable Jill N. Tokuda, Chair
The Honorable Ronald D. Kouchi, Vice Chair
Members, Senate Committee on Ways and Means

Hrg: Thurs., April 9, 2015 at 9:00 AM in Rm 211

Re: Strong Opposition to HB 145, HD1, Proposed SD2, Relating to Taxation

I strongly oppose HB 145, HD1, Proposed SD2, which would change 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 NOT a safe alternative to cigarettes. Unfortunately, many mistakenly believe that cigars are not harmful, but in fact cigars are addictive and harmful and are often marketed in a wide variety of kid-attracting flavors. Cigar smoke similar to cigarette smoke contains toxic and cancer-causing chemicals that are harmful. Cigar smoke is harmful to both smokers and nonsmokers.

All other tobacco products including cigars should be taxed at the same amount as cigarettes. Cigars, whether large, small, or premium, should be taxed at rates equivalent to cigarettes. Currently large cigars are taxed at a lower rate than other tobacco products. Creating a tax cap for large cigars will create a loophole that the industry will take advantage of and harm the health of our communities.

Lowering or capping taxes on any tobacco product sends the wrong message. Our State has been leading the way in tobacco control, this bill is a step backwards for our State. I strongly oppose HB 145, HD1, Proposed SD2.

Mahalo

Rebecca Knight
2439 Kapiolani Blvd #1004
Honolulu, HI 96826

From: [Eugene Takahashi](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Wednesday, April 08, 2015 11:26:47 AM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Eugene Takahashi
Honolulu, HI

From: [Jon Katsuda](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Wednesday, April 08, 2015 11:14:32 AM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

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Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Jon Katsuda
Honolulu

From: [Arlem](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Wednesday, April 08, 2015 11:01:06 AM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

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Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Arlem
honolulu

From: [Aaron Bankes](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Wednesday, April 08, 2015 10:36:14 AM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

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Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

As a former smoker, i chose to switch to e-cigarettes as a cheaper and healthier alternative. There is no tax on nicotine patches or gum, which are used as a way for smokers to quit. I am currently lowering the nicotine amount in my e-cig and i plan on quitting within the next few months, placing a 80% tax on e-cigs would make them more expensive than regular cigarettes and would take away the appeal of using such methods to quit. I firmly stand against the proposed tax on e-cigs.

Thank you for your time and consideration.

Aaron Bankes
Honolulu

From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: janetmason@hawaiiantel.net
Subject: Submitted testimony for HB145 on Apr 9, 2015 09:00AM
Date: Wednesday, April 08, 2015 10:21:09 AM
Attachments: [LWV Test HB 145 Proposed SD2.pdf](#)

HB145

Submitted on: 4/8/2015

Testimony for WAM on Apr 9, 2015 09:00AM in Conference Room 211

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

Comments:

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

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From: [Diane Omura](#)
To: [WAM Testimony](#)
Subject: Strongly Oppose HB 145, HD1, Proposed SD2 draft
Date: Wednesday, April 08, 2015 10:15:25 AM

April 7, 2015

To: The Honorable Jill N. Tokuda, Chair
The Honorable Ronald D. Kouchi, Vice Chair
Members, Senate Committee on Ways and Means

Hrg: Thurs., April 9, 2015 at 9:00 AM in Rm 211

Re: Strong Opposition to HB 145, HD1, Proposed SD2, Relating to Taxation

I strongly oppose HB 145, HD1, Proposed SD2, which would change 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 NOT a safe alternative to cigarettes. Unfortunately, many mistakenly believe that cigars are not harmful, but in fact cigars are addictive and harmful and are often marketed in a wide variety of kid-attracting flavors. Cigar smoke similar to cigarette smoke contains toxic and cancer-causing chemicals that are harmful. Cigar smoke is harmful to both smokers and nonsmokers.

All other tobacco products including cigars should be taxed at the same amount as cigarettes. Cigars, whether large, small, or premium, should be taxed at rates equivalent to cigarettes. Currently large cigars are taxed at a lower rate than other tobacco products. Creating a tax cap for large cigars will create a loophole that the industry will take advantage of and harm the health of our communities.

Lowering or capping taxes on any tobacco product sends the wrong message. Our State has been leading the way in tobacco control, this bill is a step backwards for our State. I strongly oppose HB 145, HD1, Proposed SD2.

Mahalo

Diane Omura
1650 Kaahumanu Ave.
Wailuku, HI 96793

From: [Sonya Niess](#)
To: [WAM Testimony](#)
Subject: Strongly Oppose HB 145, HD1, Proposed SD2 draft
Date: Wednesday, April 08, 2015 9:53:42 AM

April 7, 2015

To: The Honorable Jill N. Tokuda, Chair
The Honorable Ronald D. Kouchi, Vice Chair
Members, Senate Committee on Ways and Means

Hrg: Thurs., April 9, 2015 at 9:00 AM in Rm 211

Re: Strong Opposition to HB 145, HD1, Proposed SD2, Relating to Taxation

I strongly oppose HB 145, HD1, Proposed SD2, which would change the tax on large cigars to the lesser of a) 50 cents each or b) 50 percent of the wholesale price for each cigar.

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Lowering or capping taxes on any tobacco product sends the wrong message. Our State has been leading the way in tobacco control, this bill is a step backwards for our State. I strongly oppose HB 145, HD1, Proposed SD2.

Mahalo

Sonya Niess
495 Awalau Rd
Haiku, HI 96708

From: [Chris Fukui](#)
To: [WAM Testimony](#)
Subject: Strongly Oppose HB 145, HD1, Proposed SD2 draft
Date: Wednesday, April 08, 2015 6:47:54 AM

April 7, 2015

To: The Honorable Jill N. Tokuda, Chair
The Honorable Ronald D. Kouchi, Vice Chair
Members, Senate Committee on Ways and Means

Hrg: Thurs., April 9, 2015 at 9:00 AM in Rm 211

Re: Strong Opposition to HB 145, HD1, Proposed SD2, Relating to Taxation

I strongly oppose HB 145, HD1, Proposed SD2, which would change 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 NOT a safe alternative to cigarettes. Unfortunately, many mistakenly believe that cigars are not harmful, but in fact cigars are addictive and harmful and are often marketed in a wide variety of kid-attracting flavors. Cigar smoke similar to cigarette smoke contains toxic and cancer-causing chemicals that are harmful. Cigar smoke is harmful to both smokers and nonsmokers.

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Lowering or capping taxes on any tobacco product sends the wrong message. Our State has been leading the way in tobacco control, this bill is a step backwards for our State. I strongly oppose HB 145, HD1, Proposed SD2.

Mahalo

Chris Fukui
380 Halaki St.
Honolulu, HI 96821

From: [Jessanie Marques](#)
To: [WAM Testimony](#)
Subject: Strongly Oppose HB 145, HD1, Proposed SD2 draft
Date: Wednesday, April 08, 2015 6:29:56 AM

April 7, 2015

To: The Honorable Jill N. Tokuda, Chair
The Honorable Ronald D. Kouchi, Vice Chair
Members, Senate Committee on Ways and Means

Hrg: Thurs., April 9, 2015 at 9:00 AM in Rm 211

Re: Strong Opposition to HB 145, HD1, Proposed SD2, Relating to Taxation

I strongly oppose HB 145, HD1, Proposed SD2, which would change the tax on large cigars to the lesser of a) 50 cents each or b) 50 percent of the wholesale price for each cigar.

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Lowering or capping taxes on any tobacco product sends the wrong message. Our State has been leading the way in tobacco control, this bill is a step backwards for our State. I strongly oppose HB 145, HD1, Proposed SD2.

Mahalo

Jessanie Marques
96-1137 Ohia St
Pahala, HI 96777

From: [Nan Pheatt](#)
To: [WAM Testimony](#)
Subject: Strongly Oppose HB 145, HD1, Proposed SD2 draft
Date: Wednesday, April 08, 2015 4:56:01 AM

April 7, 2015

To: The Honorable Jill N. Tokuda, Chair
The Honorable Ronald D. Kouchi, Vice Chair
Members, Senate Committee on Ways and Means

Hrg: Thurs., April 9, 2015 at 9:00 AM in Rm 211

Re: Strong Opposition to HB 145, HD1, Proposed SD2, Relating to Taxation

I strongly oppose HB 145, HD1, Proposed SD2, which would change the tax on large cigars to the lesser of a) 50 cents each or b) 50 percent of the wholesale price for each cigar.

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Lowering or capping taxes on any tobacco product sends the wrong message. Our State has been leading the way in tobacco control, this bill is a step backwards for our State. I strongly oppose HB 145, HD1, Proposed SD2.

Mahalo

Nan Pheatt
75-5919 Alii Dr
#N23
Kailua-Kona, HI 96740

From: [Lani Nagao](#)
To: [WAM Testimony](#)
Subject: Strongly Oppose HB 145, HD1, Proposed SD2 draft
Date: Wednesday, April 08, 2015 3:32:51 AM

April 7, 2015

To: The Honorable Jill N. Tokuda, Chair
The Honorable Ronald D. Kouchi, Vice Chair
Members, Senate Committee on Ways and Means

Hrg: Thurs., April 9, 2015 at 9:00 AM in Rm 211

Re: Strong Opposition to HB 145, HD1, Proposed SD2, Relating to Taxation

I strongly oppose HB 145, HD1, Proposed SD2, which would change 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 NOT a safe alternative to cigarettes. Unfortunately, many mistakenly believe that cigars are not harmful, but in fact cigars are addictive and harmful and are often marketed in a wide variety of kid-attracting flavors. Cigar smoke similar to cigarette smoke contains toxic and cancer-causing chemicals that are harmful. Cigar smoke is harmful to both smokers and nonsmokers.

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Lowering or capping taxes on any tobacco product sends the wrong message. Our State has been leading the way in tobacco control, this bill is a step backwards for our State. I strongly oppose HB 145, HD1, Proposed SD2.

Mahalo

Lani Nagao
2850 Kapena St.
Lihue, HI 96766

From: [ricky_ahlo-pinera](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 8:48:16 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

An 80% tax will effect my ability to use ecigs as an alternative to tobacco. Why are FDA approved nicotine therapy products exempt from a nicotine tax?

There is liquid which contains no nicotine at all which would evade all tax defeating the intent to this blind tax.

Tax revenue from this bill is going to support the UH cancer center research special fund which has recently been proven as a inoperable business plan and financially not feasible to operate solely on tobacco tax, adding a blind tax to nicotine liquid for vaping products will not solve the budget issues - rather put addition burden on former committed tobacco smokers who have found a smarter alternative to combustible tobacco.

This bill states in its justification that products that contain nicotine have the same risk profile as all other tobacco products and thus should be taxed at the same rate which is an entirely baseless statement not rooted in science. There currently exists a growing body of evidence in support of harm reduction strategies and ecigarettes that contain nicotine are leading the way in proving as a highly effective tool in helping smokers lower their risk and break their addiction to tobacco and nicotine altogether.

Thank you for your time and consideration.

ricky_ahlo-pinera
Ewa Beach, HI

From: [Natalie Aczon](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 8:48:12 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

That is so crazy! Not a good idea.

Thank you for your time and consideration.

Natalie Aczon
Honolulu, Hawaii

From: [kath ortiz-tom](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 8:47:49 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

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Tax revenue from this bill is going to support the UH cancer center research special fund which has recently been proven as a inoperable business plan and financially not feasible to operate solely on tobacco tax, adding a blind tax to nicotine liquid for vaping products will not solve the budget issues - rather put addition burden on former committed tobacco smokers who have found a smarter alternative to combustible tobacco.

This bill states in its justification that products that contain nicotine have the same risk profile as all other tobacco products and thus should be taxed at the same rate which is an entirely baseless statement not rooted in science. There currently exists a growing body of evidence in support of harm reduction strategies and ecigarettes that contain nicotine are leading the way in proving as a highly effective tool in helping smokers lower their risk and break their addiction to tobacco and nicotine altogether.

Thank you for your time and consideration.

kath ortiz-tom
Ewa Beach, HI

From: [Kayla Ortiz](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 8:46:54 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

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Thank you for your time and consideration.

Kayla Ortiz
Ewa, HI

From: [Gavyn Ortiz](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 8:46:25 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

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Thank you for your time and consideration.

Gavyn Ortiz
Ewa Beach, HI

From: [Rudolf Kuzmider](#)
To: [WAM Testimony](#)
Subject: Strongly Oppose HB 145, HD1, Proposed SD2 draft
Date: Tuesday, April 07, 2015 8:45:45 PM

April 7, 2015

To: The Honorable Jill N. Tokuda, Chair
The Honorable Ronald D. Kouchi, Vice Chair
Members, Senate Committee on Ways and Means

Hrg: Thurs., April 9, 2015 at 9:00 AM in Rm 211

Re: Strong Opposition to HB 145, HD1, Proposed SD2, Relating to Taxation

I strongly oppose HB 145, HD1, Proposed SD2, which would change the tax on large cigars to the lesser of a) 50 cents each or b) 50 percent of the wholesale price for each cigar.

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Lowering or capping taxes on any tobacco product sends the wrong message. Our State has been leading the way in tobacco control, this bill is a step backwards for our State. I strongly oppose HB 145, HD1, Proposed SD2.

Mahalo

Rudolf Kuzmider
438 Hobron Lane ,Suite 307
Honolulu, HI 96815

From: [Demarquis Roby](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 8:45:15 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

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Thank you for your time and consideration.

Demarquis Roby
Ewa beach, HI

From: [Jon Tomishima](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 8:34:10 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

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Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Jon Tomishima
Ewa Beach, HI

From: [Casslee Farmer](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 8:34:07 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Casslee Farmer

From: [Jocelyn Galapon](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 8:24:38 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Dont do it.

Thank you for your time and consideration.

Jocelyn Galapon
Ewa Beach

From: [J Hunke](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 8:21:11 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

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Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

J Hunke
honolulu, Hi

From: [Loren Hioki](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 8:18:13 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Loren Hioki
HOnolulu, Hi

From: [Loren Hioki](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 8:18:13 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Loren Hioki
HOnolulu, Hi

From: [Dustin Dobos](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 8:15:31 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Dustin Dobos
Honolulu, HI

From: [Gail Chang](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 8:07:54 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Gail Chang
Honolulu, HI

From: [Ronson Coelho](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 8:06:53 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

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An 80% tax will effect my ability to use ecigs as an alternative to tobacco. Why are FDA approved nicotine therapy products exempt from a nicotine tax?

There is liquid which contains no nicotine at all which would evade all tax defeating the intent to this blind tax.

Tax revenue from this bill is going to support the UH cancer center research special fund which has recently been proven as a inoperable business plan and financially not feasible to operate solely on tobacco tax, adding a blind tax to nicotine liquid for vaping products will not solve the budget issues - rather put addition burden on former committed tobacco smokers who have found a smarter alternative to combustible tobacco.

This bill states in its justification that products that contain nicotine have the same risk profile as all other tobacco products and thus should be taxed at the same rate which is an entirely baseless statement not rooted in science. There currently exists a growing body of evidence in support of harm reduction strategies and ecigarettes that contain nicotine are leading the way in proving as a highly effective tool in helping smokers lower their risk and break their addiction to tobacco and nicotine altogether.

Thank you for your time and consideration.

Ronson Coelho
Makakilo, HI

From: [Joan Loke](#)
To: [WAM Testimony](#)
Subject: Strongly Oppose HB 145, HD1, Proposed SD2 draft
Date: Tuesday, April 07, 2015 8:05:21 PM

April 7, 2015

To: The Honorable Jill N. Tokuda, Chair
The Honorable Ronald D. Kouchi, Vice Chair
Members, Senate Committee on Ways and Means

Hrg: Thurs., April 9, 2015 at 9:00 AM in Rm 211

Re: Strong Opposition to HB 145, HD1, Proposed SD2, Relating to Taxation

I strongly oppose HB 145, HD1, Proposed SD2, which would change 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 NOT a safe alternative to cigarettes. Unfortunately, many mistakenly believe that cigars are not harmful, but in fact cigars are addictive and harmful and are often marketed in a wide variety of kid-attracting flavors. Cigar smoke similar to cigarette smoke contains toxic and cancer-causing chemicals that are harmful. Cigar smoke is harmful to both smokers and nonsmokers.

All other tobacco products including cigars should be taxed at the same amount as cigarettes. Cigars, whether large, small, or premium, should be taxed at rates equivalent to cigarettes. Currently large cigars are taxed at a lower rate than other tobacco products. Creating a tax cap for large cigars will create a loophole that the industry will take advantage of and harm the health of our communities.

Lowering or capping taxes on any tobacco product sends the wrong message. Our State has been leading the way in tobacco control, this bill is a step backwards for our State. I strongly oppose HB 145, HD1, Proposed SD2.

Mahalo

Joan Loke
2586A Kekuanoni Street
Honolulu, HI 96813

From: [Ken Nakamura](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 7:59:51 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

An 80% tax will effect my ability to use ecigs as an alternative to tobacco. Why are FDA approved nicotine therapy products exempt from a nicotine tax?

There is liquid which contains no nicotine at all which would evade all tax defeating the intent to this blind tax.

Tax revenue from this bill is going to support the UH cancer center research special fund which has recently been proven as a inoperable business plan and financially not feasible to operate solely on tobacco tax, adding a blind tax to nicotine liquid for vaping products will not solve the budget issues - rather put addition burden on former committed tobacco smokers who have found a smarter alternative to combustible tobacco.

This bill states in its justification that products that contain nicotine have the same risk profile as all other tobacco products and thus should be taxed at the same rate which is an entirely baseless statement not rooted in science. There currently exists a growing body of evidence in support of harm reduction strategies and ecigarettes that contain nicotine are leading the way in proving as a highly effective tool in helping smokers lower their risk and break their addiction to tobacco and nicotine altogether.

Thank you for your time and consideration.

Ken Nakamura
Ewa Beach, HI

From: [Natily Taguding](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 7:56:21 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

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Thank you for your time and consideration.

Natily Taguding
Honolulu, HI

From: [Natily Taguding](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 7:56:21 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

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Thank you for your time and consideration.

Natily Taguding
Honolulu, HI

From: [Jennifer Macintosh](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 7:53:32 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

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This bill states in its justification that products that contain nicotine have the same risk profile as all other tobacco products and thus should be taxed at the same rate which is an entirely baseless statement not rooted in science. There currently exists a growing body of evidence in support of harm reduction strategies and ecigarettes that contain nicotine are leading the way in proving as a highly effective tool in helping smokers lower their risk and break their addiction to tobacco and nicotine altogether.

Thank you for your time and consideration.

Jennifer Macintosh
Ewa Beach, HI

From: [George Watanabe](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 7:40:46 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

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Thank you for your time and consideration.

George Watanabe
Ewa Beach, HI

From: [George Watanabe](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 7:40:46 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

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Thank you for your time and consideration.

George Watanabe
Ewa Beach, HI

From: [Claire Horie](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 7:40:24 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

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Thank you for your time and consideration.

Claire Horie
Honolulu, HI

From: [Franklin Barrett](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 7:38:12 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

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Thank you for your time and consideration.

Franklin Barrett

From: [Bj Uele](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 7:36:33 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

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Thank you for your time and consideration.

Bj Uele
Ewa Beach, HI

From: [Waynette Tavares](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 7:25:53 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

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Thank you for your time and consideration.

Waynette Tavares
Ewa Beach, HI

From: [kathy katano](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 7:25:16 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

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Thank you for your time and consideration.

kathy katano
pearl city

From: [Susan Hannemann](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 7:17:31 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

An 80% tax will effect my ability to use ecigs as an alternative to tobacco. Why are FDA approved nicotine therapy products exempt from a nicotine tax?

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Tax revenue from this bill is going to support the UH cancer center research special fund which has recently been proven as a inoperable business plan and financially not feasible to operate solely on tobacco tax, adding a blind tax to nicotine liquid for vaping products will not solve the budget issues - rather put addition burden on former committed tobacco smokers who have found a smarter alternative to combustible tobacco.

This bill states in its justification that products that contain nicotine have the same risk profile as all other tobacco products and thus should be taxed at the same rate which is an entirely baseless statement not rooted in science. There currently exists a growing body of evidence in support of harm reduction strategies and ecigarettes that contain nicotine are leading the way in proving as a highly effective tool in helping smokers lower their risk and break their addiction to tobacco and nicotine altogether.

Thank you for your time and consideration.

Susan Hannemann
Ewa Beach, HI

From: [Nancy Braunig](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 7:16:06 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

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Oppose

Thank you for your time and consideration.

Nancy Braunig
United States

From: [gabriell hoomalu](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 7:04:59 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

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Thank you for your time and consideration.

gabriell hoomalu
aiea

From: [Lauren Lindgren](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 6:58:01 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

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This bill states in its justification that products that contain nicotine have the same risk profile as all other tobacco products and thus should be taxed at the same rate which is an entirely baseless statement not rooted in science. There currently exists a growing body of evidence in support of harm reduction strategies and ecigarettes that contain nicotine are leading the way in proving as a highly effective tool in helping smokers lower their risk and break their addiction to tobacco and nicotine altogether.

Thank you for your time and consideration.

Lauren Lindgren
Ewa Beach, HI

From: [alex woytowitz](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 6:57:24 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

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Thank you for your time and consideration.

alex woytowitz
Ewa Beach, HI

From: [Connie Greppi](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 6:51:53 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

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Thank you for your time and consideration.

Connie Greppi

From: [Wendy Brown](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 6:49:56 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

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Thank you for your time and consideration.

Wendy Brown

From: [Oscar B. Frondozo Jr](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 6:48:21 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

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Thank you for your time and consideration.

Oscar B. Frondozo Jr
Honolulu

From: [Sharade Carba](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 6:48:18 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

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Thank you for your time and consideration.

Sharade Carba

From: [Trevor Howick](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 6:47:33 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

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Thank you for your time and consideration.

Trevor Howick

From: [Siniva](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 6:39:47 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

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Thank you for your time and consideration.

Siniva

From: [Robert Kealoha](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 6:30:31 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

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tabacco companies are trying to make money off the competition when for so long they had high powered politicians in their pockets. no surprise there pushing around the little guys and then buy them out, what a joke!!!

Thank you for your time and consideration.

Robert Kealoha

From: [Amber Chiyomi](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 6:24:39 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

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Thank you for your time and consideration.

Amber Chiyomi
Ewa Beach, HI

From: [Paula Yuen](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 6:24:30 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

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Thank you for your time and consideration.

Paula Yuen
Honolulu, HI 96815

From: [Dave S. Fukuoka](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 6:17:05 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I oppose bills HB145 SD1 & SD2.

There is little verified (i.e. "solid") evidence that e-cigarettes are even moderately harmful to the user and all indications are that there are miniscule, if any, adverse affects on bystanders. All of the studies I've seen sensationalized in the paper - including the recent "formaldehyde" finding - have been challenged by other well-qualified researchers. On the other hand, it is clear that e-cigarettes are much, much less harmful than real cigarettes.

Products such as e-cigarettes should be banned, restricted or tax-penalized only after they have been proven dangerous. "It might be dangerous" is simply not good enough and it is bad public policy to enact restrictive legislation based upon such a rationale. I have never been a "one issue" voter, but I feel strongly enough about this that I will not support or vote for any member of any legislative body who at this point in time supports and votes for any ban, unreasonable restrictions or unreasonable taxes on the use of e-cigarettes. It is simply way too early in the game to enact such measures.

I am at this point a firm believer in e-cigarettes as an alternative to smoking. I have good reason, as I - a smoker for more than 40 years - quit smoking instantly upon trying my first e-cigarette. To me it is - at this point in time - patently foolish to discourage smokers from embracing e-cigarettes. Instead, e-cigarettes should be encouraged as an alternative to smoking - at least unless and until they are proven to be "dangerous".

As background, what follows is my submission to the FDA regarding the proposed "enabling" regs:

From: Dave S. Fukuoka
To: FDA Center for Tobacco Products
RE: FDA, Docket No. FDA-2014-N-0189, Regulatory Information Number (RIN) 0910- AG38

I am a retired attorney. I also hold a M.B.A. I will be 60 years old this year. I started smoking as a freshman in college. I tried to quit several times over the years. I tried hypnotism, a hand-held digital device, nicotine patches and nicotine gum. I got close with the digital device, but — no cigar. I smoked for about 40 years, at one point smoking roughly 1.5 packs a day.

I finally tried to limit my smoking by allowing myself to smoke only after a certain time interval. I started with one every half-hour and eventually got myself to limit myself to one cigarette every 2 hours. Unfortunately, I was never able to get beyond that and ended up in a holding pattern of roughly 1/2 pack a day for the last year of my smoking "career".

One day, my brother - who also holds a law degree - came to me and encouraged me to look into electronic cigarettes. He said that he would feel forever guilty if I ended up with lung cancer or emphysema if he didn't at least make an effort to get me to switch. Knowing him, I knew that he had already done a decent amount of research before mentioning it to me. He had already asked his doctor what he thought. His doctor said that while it was better for me to quit, at this point he thought that using e-cigarettes was better than continuing to smoke cigarettes. His doctor did say that more research was needed on the long-term consequences of using e-cigarettes.

My own research convinced me that electronic cigarettes were a much less harmful alternative to smoking real

cigarettes. I also asked my own physician what he thought and he said “Do it. You have to get off cigarettes.”

I decided on a setup, then joined the E-Cigarette Forums (ECF) and asked for other members’ opinions. I was encouraged to bypass the beginning “cig-a-like” kit I had selected and to move “up” to a setup with a larger battery. After much discussion there, I took their advice and purchased an “Ego” type kit. Along with the kit, I ordered a tobacco flavored e-juice in two strengths, 12 and 18 mg/l. I did not really enjoy that e-juice, but I was able to determine that the 12 mg/l e-juice was appropriate for me.

I received my e-cigarette kit on September 19, 2013. I have not had a cigarette since then. It was easy. It took no effort. I have not wanted a real cigarette since that date. E-cigarettes work. There is no doubt about that in my mind. E-cigarettes enabled me to instantly quit smoking real cigarettes.

I then ordered a sampler of tobacco-flavored e-juice from one vendor and a sampler of tea, fruit and dessert flavors from another. After trying all of the e-juices in the samplers, I ordered a larger bottle of a tobacco-flavored e-juice and a few larger bottles of tea, fruit and dessert flavored e-juices. In a relatively short period of time, I found that I much preferred the fruit, pastry and dessert flavors over any of the tobacco flavors. I still have that single, larger bottle of tobacco-flavored e-juice and have hardly used any of it. If I knew someone who could use it, I’d give it away.

I was told on the ECF that half the battle was getting the right hardware and that the other half is finding your “all day vape”. I believe both statements are true. I don’t know that I would have stuck with e-cigarettes if I had to use tobacco-flavored e-juices.

I understand the need to impose some amount of regulation on e-cigarette juices. A list of ingredients printed on each bottle would be helpful and appreciated. On the other hand, preventing vendors from creating flavors would in my opinion be counter-productive. I believe that this technology should be encouraged and not unnecessarily hindered.

As I have no desire to go back to smoking real cigarettes, I make the following requests:

First, please, please do not create and impose a regulatory system so onerous and/or costly that the smaller e-juice vendors cannot survive in the marketplace; leaving this market to “big tobacco” is a mistake.

Second, please do not unnecessarily restrict the kinds of flavors available in the e-juice marketplace. As I noted above, I believe it critical that a smoker trying to quit real cigarettes be able to find an e-juice that he/she really likes.

Finally, please do not unnecessarily hinder the creation of devices. In just the short time I have been an e-cigarette user, devices have substantially evolved into better, more useable and satisfying devices. I have seen the “cig-a-like” devices like “Blu” e-cigarettes. I have not tried them, but from what I’ve seen and read, I do not believe that they would satisfy me.

Thank you for the opportunity to express my concerns over the proposed regulations. I joined CASAA to keep abreast with relevant news.

Comment Tracking Number 1jy-8dob-ctzz

Thank you for your time and consideration.

Dave S. Fukuoka
Wailuku, Maui, HI

From: [russell ching](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 6:15:59 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

russell ching
kaneohe

From: [celeste](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 6:11:45 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I oppose bills HB145 SD1 & SD2.

dont raise tax vaping is saving lives

Thank you for your time and consideration.

celeste
oahu

From: [rebecca](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 6:10:41 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I oppose bills HB145 SD1 & SD2.

please do not raise tax i am an ex smoker 2 packs per day

Thank you for your time and consideration.

rebecca
maui

From: [ted stapp](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 6:04:57 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

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Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

ted stapp

From: [Elena Harris](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 6:03:16 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Elena Harris
Ewa Beach, HI

From: [Ethan kimura](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 6:01:52 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Ethan kimura
United States

From: [Soraya Robello](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 5:57:49 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

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The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Soraya Robello
Ewa Beach, HI

From: [Michael Mansfield](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 5:56:51 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

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Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

An 80% tax will effect my ability to use ecigs as an alternative to tobacco. Why are FDA approved nicotine therapy products exempt from a nicotine tax?

There is liquid which contains no nicotine at all which would evade all tax defeating the intent to this blind tax.

Tax revenue from this bill is going to support the UH cancer center research special fund which has recently been proven as a inoperable business plan and financially not feasible to operate solely on tobacco tax, adding a blind tax to nicotine liquid for vaping products will not solve the budget issues - rather put addition burden on former committed tobacco smokers who have found a smarter alternative to combustible tobacco.

This bill states in its justification that products that contain nicotine have the same risk profile as all other tobacco products and thus should be taxed at the same rate which is an entirely baseless statement not rooted in science. There currently exists a growing body of evidence in support of harm reduction strategies and ecigarettes that contain nicotine are leading the way in proving as a highly effective tool in helping smokers lower their risk and break their addiction to tobacco and nicotine altogether.

Thank you for your time and consideration.

Michael Mansfield

From: [Gary Neeld](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 5:55:54 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

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Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Gary Neeld

From: [stella_yu](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 5:51:49 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

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Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

stella yu

From: [Gabriel DeLeon](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 5:49:26 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

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Tax revenue from this bill is going to support the UH cancer center research special fund which has recently been proven as a inoperable business plan and financially not feasible to operate solely on tobacco tax, adding a blind tax to nicotine liquid for vaping products will not solve the budget issues - rather put addition burden on former committed tobacco smokers who have found a smarter alternative to combustible tobacco.

This bill states in its justification that products that contain nicotine have the same risk profile as all other tobacco products and thus should be taxed at the same rate which is an entirely baseless statement not rooted in science. There currently exists a growing body of evidence in support of harm reduction strategies and ecigarettes that contain nicotine are leading the way in proving as a highly effective tool in helping smokers lower their risk and break their addiction to tobacco and nicotine altogether.

Thank you for your time and consideration.

Gabriel DeLeon

From: [Doris Boushey](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 5:43:50 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

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Thank you for your time and consideration.

Doris Boushey
Ewa Beach, HI

From: [Cheryl Albright](#)
To: [WAM Testimony](#)
Subject: Strongly Oppose HB 145, HD1, Proposed SD2 draft
Date: Tuesday, April 07, 2015 5:37:25 PM

April 7, 2015

To: The Honorable Jill N. Tokuda, Chair
The Honorable Ronald D. Kouchi, Vice Chair
Members, Senate Committee on Ways and Means

Hrg: Thurs., April 9, 2015 at 9:00 AM in Rm 211

Re: Strong Opposition to HB 145, HD1, Proposed SD2, Relating to Taxation

I strongly oppose HB 145, HD1, Proposed SD2, which would change 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 NOT a safe alternative to cigarettes. Unfortunately, many mistakenly believe that cigars are not harmful, but in fact cigars are addictive and harmful and are often marketed in a wide variety of kid-attracting flavors. Cigar smoke similar to cigarette smoke contains toxic and cancer-causing chemicals that are harmful. Cigar smoke is harmful to both smokers and nonsmokers.

All other tobacco products including cigars should be taxed at the same amount as cigarettes. Cigars, whether large, small, or premium, should be taxed at rates equivalent to cigarettes. Currently large cigars are taxed at a lower rate than other tobacco products. Creating a tax cap for large cigars will create a loophole that the industry will take advantage of and harm the health of our communities.

Lowering or capping taxes on any tobacco product sends the wrong message. Our State has been leading the way in tobacco control, this bill is a step backwards for our State. I strongly oppose HB 145, HD1, Proposed SD2.

Mahalo

Cheryl Albright
2344 Halekoa Drive
Honolulu, HI 96821

From: [Ricky Ball](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 5:34:14 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

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Thank you for your time and consideration.

Ricky Ball
Ewa Beach, HI

From: [doris](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 5:30:59 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

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Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

doris
honolulu

From: [merlin shimada](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 5:25:12 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

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Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

merlin shimada

From: [April garrett](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 5:25:09 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

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Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

I strongly am opposed to this new bill.

Thank you for your time and consideration.

April garrett
Honolulu,HI

From: [Amy Matsumoto](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 5:23:35 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

E-cigarettes are helping my father with COPD to ween off analog cigarettes which he has smoked for 70 years. It has been merely three months and his coughing and oxygen levels have improved already. I, too, was a smoker for 15 years before I discovered electronic cigarettes. They gave me a choice and eventually quit smoking in a matter of weeks. I no longer use my inhaler due to my asthma disappearing. Also, vapor does not leave a lingering smell on yourself and depending on flavor can be quite pleasant and unimposing. Please do not pass this bill. You will be making it more financially difficult for people to quit smoking.

Thank you for your time and consideration.

Amy Matsumoto
Waikele

From: [nicole ottersen](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 5:22:01 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

nicole ottersen
Kahului, HI

From: [Alden Tayros](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 5:19:25 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

An 80% tax will effect my ability to use ecigs as an alternative to tobacco. Why are FDA approved nicotine therapy products exempt from a nicotine tax?

There is liquid which contains no nicotine at all which would evade all tax defeating the intent to this blind tax.

Tax revenue from this bill is going to support the UH cancer center research special fund which has recently been proven as a inoperable business plan and financially not feasible to operate solely on tobacco tax, adding a blind tax to nicotine liquid for vaping products will not solve the budget issues - rather put addition burden on former committed tobacco smokers who have found a smarter alternative to combustible tobacco.

This bill states in its justification that products that contain nicotine have the same risk profile as all other tobacco products and thus should be taxed at the same rate which is an entirely baseless statement not rooted in science. There currently exists a growing body of evidence in support of harm reduction strategies and ecigarettes that contain nicotine are leading the way in proving as a highly effective tool in helping smokers lower their risk and break their addiction to tobacco and nicotine altogether.

Thank you for your time and consideration.

Alden Tayros
Ewa Beach, HI

From: [Shelby Hughes](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 5:12:29 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

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Thank you for your time and consideration.

Shelby Hughes

From: [Daryl Valdez](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 5:11:30 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

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Thank you for your time and consideration.

Daryl Valdez

From: [Jaclyn Mendiola](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 5:11:17 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Jaclyn Mendiola
Honolulu

From: [Michael Belizon](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 5:10:22 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

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This bill states in its justification that products that contain nicotine have the same risk profile as all other tobacco products and thus should be taxed at the same rate which is an entirely baseless statement not rooted in science. There currently exists a growing body of evidence in support of harm reduction strategies and ecigarettes that contain nicotine are leading the way in proving as a highly effective tool in helping smokers lower their risk and break their addiction to tobacco and nicotine altogether.

Thank you for your time and consideration.

Michael Belizon

From: [Ellen Desruisseaux](#)
To: [WAM Testimony](#)
Subject: Strongly Oppose HB 145, HD1, Proposed SD2 draft
Date: Tuesday, April 07, 2015 5:09:45 PM

April 7, 2015

To: The Honorable Jill N. Tokuda, Chair
The Honorable Ronald D. Kouchi, Vice Chair
Members, Senate Committee on Ways and Means

Hrg: Thurs., April 9, 2015 at 9:00 AM in Rm 211

Re: Strong Opposition to HB 145, HD1, Proposed SD2, Relating to Taxation

I strongly oppose HB 145, HD1, Proposed SD2, which would change 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 NOT a safe alternative to cigarettes. Unfortunately, many mistakenly believe that cigars are not harmful, but in fact cigars are addictive and harmful and are often marketed in a wide variety of kid-attracting flavors. Cigar smoke similar to cigarette smoke contains toxic and cancer-causing chemicals that are harmful. Cigar smoke is harmful to both smokers and nonsmokers.

All other tobacco products including cigars should be taxed at the same amount as cigarettes. Cigars, whether large, small, or premium, should be taxed at rates equivalent to cigarettes. Currently large cigars are taxed at a lower rate than other tobacco products. Creating a tax cap for large cigars will create a loophole that the industry will take advantage of and harm the health of our communities.

Lowering or capping taxes on any tobacco product sends the wrong message. Our State has been leading the way in tobacco control, this bill is a step backwards for our State. I strongly oppose HB 145, HD1, Proposed SD2.

Mahalo

Ellen Desruisseaux
2033 Lanihuli Drive
Honolulu, HI 96822

From: [Marichu Ilo](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 5:08:05 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Marichu Ilo

From: [Jose Bacarro](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 5:08:05 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

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An 80% tax will effect my ability to use ecigs as an alternative to tobacco. Why are FDA approved nicotine therapy products exempt from a nicotine tax?

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Tax revenue from this bill is going to support the UH cancer center research special fund which has recently been proven as a inoperable business plan and financially not feasible to operate solely on tobacco tax, adding a blind tax to nicotine liquid for vaping products will not solve the budget issues - rather put addition burden on former committed tobacco smokers who have found a smarter alternative to combustible tobacco.

This bill states in its justification that products that contain nicotine have the same risk profile as all other tobacco products and thus should be taxed at the same rate which is an entirely baseless statement not rooted in science. There currently exists a growing body of evidence in support of harm reduction strategies and ecigarettes that contain nicotine are leading the way in proving as a highly effective tool in helping smokers lower their risk and break their addiction to tobacco and nicotine altogether.

Thank you for your time and consideration.

Jose Bacarro

From: [Jolene Mateo](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 5:07:28 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

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Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Jolene Mateo

From: [Landon Koito](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 5:04:36 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Landon Koito
Honolulu

From: [Ron Upton](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 5:01:43 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

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This bill states in its justification that products that contain nicotine have the same risk profile as all other tobacco products and thus should be taxed at the same rate which is an entirely baseless statement not rooted in science. There currently exists a growing body of evidence in support of harm reduction strategies and ecigarettes that contain nicotine are leading the way in proving as a highly effective tool in helping smokers lower their risk and break their addiction to tobacco and nicotine altogether.

Thank you for your time and consideration.

Ron Upton

From: [Allison Seales](#)
To: [WAM Testimony](#)
Subject: Strongly Oppose HB 145, HD1, Proposed SD2 draft
Date: Tuesday, April 07, 2015 5:00:59 PM

April 7, 2015

To: The Honorable Jill N. Tokuda, Chair
The Honorable Ronald D. Kouchi, Vice Chair
Members, Senate Committee on Ways and Means

Hrg: Thurs., April 9, 2015 at 9:00 AM in Rm 211

Re: Strong Opposition to HB 145, HD1, Proposed SD2, Relating to Taxation

I strongly oppose HB 145, HD1, Proposed SD2, which would change 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 NOT a safe alternative to cigarettes. Unfortunately, many mistakenly believe that cigars are not harmful, but in fact cigars are addictive and harmful and are often marketed in a wide variety of kid-attracting flavors. Cigar smoke similar to cigarette smoke contains toxic and cancer-causing chemicals that are harmful. Cigar smoke is harmful to both smokers and nonsmokers.

All other tobacco products including cigars should be taxed at the same amount as cigarettes. Cigars, whether large, small, or premium, should be taxed at rates equivalent to cigarettes. Currently large cigars are taxed at a lower rate than other tobacco products. Creating a tax cap for large cigars will create a loophole that the industry will take advantage of and harm the health of our communities.

Lowering or capping taxes on any tobacco product sends the wrong message. Our State has been leading the way in tobacco control, this bill is a step backwards for our State. I strongly oppose HB 145, HD1, Proposed SD2.

Mahalo

Allison Seales
Pob 1777
P.O. Box 1777
Kaunakakai, HI 96748

From: [Raymond Kelso](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 4:53:53 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Raymond Kelso
Kahului, HI

From: [Brian Slevin](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 4:42:12 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

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Thank you for your time and consideration.

Brian Slevin
Honolulu

From: [Gerald Respicio](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 4:35:22 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

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Thank you for your time and consideration.

Gerald Respicio
Ewa Beach, HI

From: [Joel Hartford](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 4:35:07 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Why take away something that works away from people that works and helps you live a healthier lifestyle if you people can't control a budget they you should be fired. That is what we pay yyou people for

Thank you for your time and consideration.

Joel Hartford
waianae

From: [james.schaardt](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 4:25:18 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

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Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

james.schaardt
Honolulu, HI

From: [Javier Rodriguez](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 4:18:38 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

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Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

An 80% tax will effect my ability to use ecigs as an alternative to tobacco. Why are FDA approved nicotine therapy products exempt from a nicotine tax?

There is liquid which contains no nicotine at all which would evade all tax defeating the intent to this blind tax.

Tax revenue from this bill is going to support the UH cancer center research special fund which has recently been proven as a inoperable business plan and financially not feasible to operate solely on tobacco tax, adding a blind tax to nicotine liquid for vaping products will not solve the budget issues - rather put addition burden on former committed tobacco smokers who have found a smarter alternative to combustible tobacco.

This bill states in its justification that products that contain nicotine have the same risk profile as all other tobacco products and thus should be taxed at the same rate which is an entirely baseless statement not rooted in science. There currently exists a growing body of evidence in support of harm reduction strategies and ecigarettes that contain nicotine are leading the way in proving as a highly effective tool in helping smokers lower their risk and break their addiction to tobacco and nicotine altogether.

Thank you for your time and consideration.

Javier Rodriguez

From: [Adam DeRego](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 4:14:32 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

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Thank you for your time and consideration.

Adam DeRego
Waipahu, HI

From: [Smitha Varricatt](#)
To: [WAM Testimony](#)
Subject: Strongly Oppose HB 145, HD1, Proposed SD2 draft
Date: Tuesday, April 07, 2015 4:13:24 PM

April 7, 2015

To: The Honorable Jill N. Tokuda, Chair
The Honorable Ronald D. Kouchi, Vice Chair
Members, Senate Committee on Ways and Means

Hrg: Thurs., April 9, 2015 at 9:00 AM in Rm 211

Re: Strong Opposition to HB 145, HD1, Proposed SD2, Relating to Taxation

I strongly oppose HB 145, HD1, Proposed SD2, which would change 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 NOT a safe alternative to cigarettes. Unfortunately, many mistakenly believe that cigars are not harmful, but in fact cigars are addictive and harmful and are often marketed in a wide variety of kid-attracting flavors. Cigar smoke similar to cigarette smoke contains toxic and cancer-causing chemicals that are harmful. Cigar smoke is harmful to both smokers and nonsmokers.

All other tobacco products including cigars should be taxed at the same amount as cigarettes. Cigars, whether large, small, or premium, should be taxed at rates equivalent to cigarettes. Currently large cigars are taxed at a lower rate than other tobacco products. Creating a tax cap for large cigars will create a loophole that the industry will take advantage of and harm the health of our communities.

Lowering or capping taxes on any tobacco product sends the wrong message. Our State has been leading the way in tobacco control, this bill is a step backwards for our State. I strongly oppose HB 145, HD1, Proposed SD2.

Mahalo
Smitha Varricatt

Smitha Varricatt
89 Palani St
Hilo, HI 96720

From: [Chad Benson](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 4:09:36 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I oppose bills HB145 SD1 & SD2.

An 80% tax will effect my ability to use ecigs as an alternative to tobacco. Why are FDA approved nicotine therapy products exempt from a nicotine tax?

There is liquid which contains no nicotine at all which would evade all tax defeating the intent to this blind tax.

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Thank you for your time and consideration.

Chad Benson

From: [pat fleck](#)
To: [WAM Testimony](#)
Subject: Strongly Oppose HB 145, HD1, Proposed SD2 draft
Date: Tuesday, April 07, 2015 4:03:48 PM

April 7, 2015

To: The Honorable Jill N. Tokuda, Chair
The Honorable Ronald D. Kouchi, Vice Chair
Members, Senate Committee on Ways and Means

Hrg: Thurs., April 9, 2015 at 9:00 AM in Rm 211

Re: Strong Opposition to HB 145, HD1, Proposed SD2, Relating to Taxation

I strongly oppose HB 145, HD1, Proposed SD2, which would change the tax on large cigars to the lesser of a) 50 cents each or b) 50 percent of the wholesale price for each cigar.

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Lowering or capping taxes on any tobacco product sends the wrong message. Our State has been leading the way in tobacco control, this bill is a step backwards for our State. I strongly oppose HB 145, HD1, Proposed SD2.

Mahalo!

Respectfully Submitted,

Patricia Fleck

pat fleck
75-5660 Kopico Street, Ste. C7-330
kailua kona, HI 96740

From: [Mayuko Kimura](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 4:03:47 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I oppose bills HB145 SD1 & SD2.

I believe passing this bill would be the most inconvenient to our vaping community. Our customers especially love to use our products to help quit their tobacco habits and help save them money to focus on something more important in their lives. Whether it would be regarding their children's future or even something as simple as saving to go on a well deserved vacation, the cost of buying normal tobacco can add up a lot AND it doesn't make them feel any better (health issues, cigarette smell, black lungs, etc.)

Also if this bill passes, a lot of people would lose their jobs! The reason is because when the cost of liquid goes up, **LIKELY CHANCES ARE** customers are going to stop buying e-liquid and **GO BACK TO TOBACCO** which means the company will be losing money to pay their employees. Did you guys also think about the fact that you're trying to promote to keep the money in the islands to help support everyone **BUT** if this bill passes a lot of the money that people use for e-liquids here will be leaving to the mainland. We will be losing more and more money! I just find this bill to be super ridiculous and a waste of time. Please just reconsider about this bill and really think about what is best for us on the island and **NOT WHAT YOU THINK YOU CAN JUST "HOPE TO PROFIT OFF ON"**.

Thank you for your time and consideration.

Mayuko Kimura
Honolulu, HI

From: [Joann Rodriguez](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 3:54:30 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

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This bill states in its justification that products that contain nicotine have the same risk profile as all other tobacco products and thus should be taxed at the same rate which is an entirely baseless statement not rooted in science. There currently exists a growing body of evidence in support of harm reduction strategies and ecigarettes that contain nicotine are leading the way in proving as a highly effective tool in helping smokers lower their risk and break their addiction to tobacco and nicotine altogether.

Thank you for your time and consideration.

Joann Rodriguez

From: [Gale Fista](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 3:49:10 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

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Thank you for your time and consideration.

Gale Fista

From: [Jonathan B Ball](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 3:47:00 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

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Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Jonathan B Ball
United States, MT

From: [Sho Yonezawa](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 3:42:24 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

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Thank you for your time and consideration.

Sho Yonezawa
Honolulu, HI

From: [Robert Mattos](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 3:39:26 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

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Thank you for your time and consideration.

Robert Mattos
Ewa Beach, HI

From: [Denise Fernandez](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 3:38:16 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

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Thank you for your time and consideration.

Denise Fernandez
Honolulu, HI

From: [Joe Weite](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 3:36:21 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

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Thank you for your time and consideration.

Joe Weite

From: [Crystal Lizama](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 3:34:17 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

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Thank you for your time and consideration.

Crystal Lizama

From: [Sarah Pesigan](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 3:28:22 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

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Thank you for your time and consideration.

Sarah Pesigan
Waikale, HI

From: [Vincent McCormack](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 3:23:05 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

This is outrageous. An 80% proposed tax on eliquid is nonsense. There are no grounds that specifically warrant such a tax, other than the fact that vaping is similar to smoking. Now that people have found a healthy alternative to smoking, the government has found a way to exploit it for their own gains. Nonsense..

Thank you for your time and consideration.

Vincent McCormack
honolulu, HI

From: [Hans Taufa'asau](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 3:19:47 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

An 80% tax will effect my ability to use ecigs as an alternative to tobacco. Why are FDA approved nicotine therapy products exempt from a nicotine tax?

There is liquid which contains no nicotine at all which would evade all tax defeating the intent to this blind tax.

Tax revenue from this bill is going to support the UH cancer center research special fund which has recently been proven as a inoperable business plan and financially not feasible to operate solely on tobacco tax, adding a blind tax to nicotine liquid for vaping products will not solve the budget issues - rather put addition burden on former committed tobacco smokers who have found a smarter alternative to combustible tobacco.

This bill states in its justification that products that contain nicotine have the same risk profile as all other tobacco products and thus should be taxed at the same rate which is an entirely baseless statement not rooted in science. There currently exists a growing body of evidence in support of harm reduction strategies and ecigarettes that contain nicotine are leading the way in proving as a highly effective tool in helping smokers lower their risk and break their addiction to tobacco and nicotine altogether.

Thank you for your time and consideration.

Hans Taufa'asau
Ewa Beach, HI

From: [Daniel wong](#)
To: [WAM Testimony](#)
Subject: Strongly Oppose HB 145, HD1, Proposed SD2 draft
Date: Tuesday, April 07, 2015 3:16:20 PM

April 7, 2015

To: The Honorable Jill N. Tokuda, Chair
The Honorable Ronald D. Kouchi, Vice Chair
Members, Senate Committee on Ways and Means

Hrg: Thurs., April 9, 2015 at 9:00 AM in Rm 211

Re: Strong Opposition to HB 145, HD1, Proposed SD2, Relating to Taxation

I strongly oppose HB 145, HD1, Proposed SD2, which would change 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 NOT a safe alternative to cigarettes. Unfortunately, many mistakenly believe that cigars are not harmful, but in fact cigars are addictive and harmful and are often marketed in a wide variety of kid-attracting flavors. Cigar smoke similar to cigarette smoke contains toxic and cancer-causing chemicals that are harmful. Cigar smoke is harmful to both smokers and nonsmokers.

All other tobacco products including cigars should be taxed at the same amount as cigarettes. Cigars, whether large, small, or premium, should be taxed at rates equivalent to cigarettes. Currently large cigars are taxed at a lower rate than other tobacco products. Creating a tax cap for large cigars will create a loophole that the industry will take advantage of and harm the health of our communities.

Lowering or capping taxes on any tobacco product sends the wrong message. Our State has been leading the way in tobacco control, this bill is a step backwards for our State. I strongly oppose HB 145, HD1, Proposed SD2.

Mahalo

Daniel wong
98 1109 malualua st
Aiea, HI 96761

From: [Maria DeMello](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 3:15:40 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

An 80% tax will effect my ability to use ecigs as an alternative to tobacco. Why are FDA approved nicotine therapy products exempt from a nicotine tax?

There is liquid which contains no nicotine at all which would evade all tax defeating the intent to this blind tax.

Tax revenue from this bill is going to support the UH cancer center research special fund which has recently been proven as a inoperable business plan and financially not feasible to operate solely on tobacco tax, adding a blind tax to nicotine liquid for vaping products will not solve the budget issues - rather put addition burden on former committed tobacco smokers who have found a smarter alternative to combustible tobacco.

This bill states in its justification that products that contain nicotine have the same risk profile as all other tobacco products and thus should be taxed at the same rate which is an entirely baseless statement not rooted in science. There currently exists a growing body of evidence in support of harm reduction strategies and ecigarettes that contain nicotine are leading the way in proving as a highly effective tool in helping smokers lower their risk and break their addiction to tobacco and nicotine altogether.

Thank you for your time and consideration.

Maria DeMello
Ewa Beach, HI

From: [robert keith](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 3:15:38 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

robert keith
aiea

From: danwut99@gmail.com
To: [WAM Testimony](#)
Subject: Strongly Oppose HB 145, HD1, Proposed SD2 draft
Date: Tuesday, April 07, 2015 3:14:47 PM

April 7, 2015

To: The Honorable Jill N. Tokuda, Chair
The Honorable Ronald D. Kouchi, Vice Chair
Members, Senate Committee on Ways and Means

Hrg: Thurs., April 9, 2015 at 9:00 AM in Rm 211

Re: Strong Opposition to HB 145, HD1, Proposed SD2, Relating to Taxation

I strongly oppose HB 145, HD1, Proposed SD2, which would change 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 NOT a safe alternative to cigarettes. Unfortunately, many mistakenly believe that cigars are not harmful, but in fact cigars are addictive and harmful and are often marketed in a wide variety of kid-attracting flavors. Cigar smoke similar to cigarette smoke contains toxic and cancer-causing chemicals that are harmful. Cigar smoke is harmful to both smokers and nonsmokers.

All other tobacco products including cigars should be taxed at the same amount as cigarettes. Cigars, whether large, small, or premium, should be taxed at rates equivalent to cigarettes. Currently large cigars are taxed at a lower rate than other tobacco products. Creating a tax cap for large cigars will create a loophole that the industry will take advantage of and harm the health of our communities.

Lowering or capping taxes on any tobacco product sends the wrong message. Our State has been leading the way in tobacco control, this bill is a step backwards for our State. I strongly oppose HB 145, HD1, Proposed SD2.

Mahalo

HI 96761

From: [Victor Ramos](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 3:12:27 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

An 80% tax will effect my ability to use ecigs as an alternative to tobacco. Why are FDA approved nicotine therapy products exempt from a nicotine tax?

There is liquid which contains no nicotine at all which would evade all tax defeating the intent to this blind tax.

Tax revenue from this bill is going to support the UH cancer center research special fund which has recently been proven as a inoperable business plan and financially not feasible to operate solely on tobacco tax, adding a blind tax to nicotine liquid for vaping products will not solve the budget issues - rather put addition burden on former committed tobacco smokers who have found a smarter alternative to combustible tobacco.

This bill states in its justification that products that contain nicotine have the same risk profile as all other tobacco products and thus should be taxed at the same rate which is an entirely baseless statement not rooted in science. There currently exists a growing body of evidence in support of harm reduction strategies and ecigarettes that contain nicotine are leading the way in proving as a highly effective tool in helping smokers lower their risk and break their addiction to tobacco and nicotine altogether.

Thank you for your time and consideration.

Victor Ramos

From: [Roy Cabibbo](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 3:11:55 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

I personally smoked 1 pack a day for 10 years and vaping has completely stopped me from doing so. The products in vapor are well documented and its effects are scientifically explained.

Thank you for your time and consideration.

Roy Cabibbo
Mililani, HI

From: [jeff woo](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 2:57:06 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

jeff woo
west

From: [tracie lindsey](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 2:41:21 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

tracie lindsey
aiea

From: [mark.oasay](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 2:31:18 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Started vaping since 2009-10 and been smoke free for about three years now.. vaping is cleaner, safer than cigarettes and I've met a lot of people who were really heavy smokers that have quit cigarettes for good! And even some that have cut down on vaping, and even who have quit both smoking and vaping all together now...

Thank you for your time and consideration.

mark oasay
United States

From: [Jennifer Hausler](#)
To: [WAM Testimony](#)
Subject: Strongly Oppose HB 145, HD1, Proposed SD2 draft
Date: Tuesday, April 07, 2015 2:26:20 PM

April 7, 2015

To: The Honorable Jill N. Tokuda, Chair
The Honorable Ronald D. Kouchi, Vice Chair
Members, Senate Committee on Ways and Means

Hrg: Thurs., April 9, 2015 at 9:00 AM in Rm 211

Re: Strong Opposition to HB 145, HD1, Proposed SD2, Relating to Taxation

I strongly oppose HB 145, HD1, Proposed SD2, which would change 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 NOT a safe alternative to cigarettes. Unfortunately, many mistakenly believe that cigars are not harmful, but in fact cigars are addictive and harmful and are often marketed in a wide variety of kid-attracting flavors. Cigar smoke similar to cigarette smoke contains toxic and cancer-causing chemicals that are harmful. Cigar smoke is harmful to both smokers and nonsmokers.

All other tobacco products including cigars should be taxed at the same amount as cigarettes. Cigars, whether large, small, or premium, should be taxed at rates equivalent to cigarettes. Currently large cigars are taxed at a lower rate than other tobacco products. Creating a tax cap for large cigars will create a loophole that the industry will take advantage of and harm the health of our communities.

Lowering or capping taxes on any tobacco product sends the wrong message. Our State has been leading the way in tobacco control, this bill is a step backwards for our State. I strongly oppose HB 145, HD1, Proposed SD2.

Mahalo

Jennifer Hausler
1429 kuloko st
Kuloko
Pearl city, HI 96782

From: [Chelsea Ferrer](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 2:23:03 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

An 80% tax will effect my ability to use ecigs as an alternative to tobacco. Why are FDA approved nicotine therapy products exempt from a nicotine tax?

There is liquid which contains no nicotine at all which would evade all tax defeating the intent to this blind tax.

Tax revenue from this bill is going to support the UH cancer center research special fund which has recently been proven as a inoperable business plan and financially not feasible to operate solely on tobacco tax, adding a blind tax to nicotine liquid for vaping products will not solve the budget issues - rather put addition burden on former committed tobacco smokers who have found a smarter alternative to combustible tobacco.

This bill states in its justification that products that contain nicotine have the same risk profile as all other tobacco products and thus should be taxed at the same rate which is an entirely baseless statement not rooted in science. There currently exists a growing body of evidence in support of harm reduction strategies and ecigarettes that contain nicotine are leading the way in proving as a highly effective tool in helping smokers lower their risk and break their addiction to tobacco and nicotine altogether.

Thank you for your time and consideration.

Chelsea Ferrer

From: [sherion tomlinson](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 2:22:03 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

sherion tomlinson
honolulu

From: [Jeyci Kaili](#)
To: [WAM Testimony](#)
Subject: Strongly Oppose HB 145, HD1, Proposed SD2 draft
Date: Tuesday, April 07, 2015 2:10:18 PM

April 7, 2015

To: The Honorable Jill N. Tokuda, Chair
The Honorable Ronald D. Kouchi, Vice Chair
Members, Senate Committee on Ways and Means

Hrg: Thurs., April 9, 2015 at 9:00 AM in Rm 211

Re: Strong Opposition to HB 145, HD1, Proposed SD2, Relating to Taxation

I strongly oppose HB 145, HD1, Proposed SD2, which would change 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 NOT a safe alternative to cigarettes. Unfortunately, many mistakenly believe that cigars are not harmful, but in fact cigars are addictive and harmful and are often marketed in a wide variety of kid-attracting flavors. Cigar smoke similar to cigarette smoke contains toxic and cancer-causing chemicals that are harmful. Cigar smoke is harmful to both smokers and nonsmokers.

All other tobacco products including cigars should be taxed at the same amount as cigarettes. Cigars, whether large, small, or premium, should be taxed at rates equivalent to cigarettes. Currently large cigars are taxed at a lower rate than other tobacco products. Creating a tax cap for large cigars will create a loophole that the industry will take advantage of and harm the health of our communities.

Lowering or capping taxes on any tobacco product sends the wrong message. Our State has been leading the way in tobacco control, this bill is a step backwards for our State. I strongly oppose HB 145, HD1, Proposed SD2.

Mahalo,

Jeyci Kaili

Jeyci Kaili
456 Makani Circle
Hilo, HI 96720

From: [William Groten](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 2:09:57 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

So, we determine that it is a better choice to Vape than it is to smoke, for so many different reasons. Health, social etiquette, concern for our love ones, concern for our fellow citizens, pollution concerns, etc, and what does our government do? They propose to tax us over and above what is fair. They go so far as to create new laws and new restrictions in order to make a buck. It is no wonder that our society as a whole has contempt and disrespect for our local government and our leaders in general. Two years ago ATF decided to try the same thing and were summarily laughed out of court. Now two years later a bunch of "elected" officials have decided to validate themselves, their positions, and the salaries that we pay through our taxes by messing with the individual rights of "their citizens". To them I say, "Stay out of our personal choices or WE as your bosses may decide that we no longer support you." At the very least we should take a closer look at what their personal choices have affected them and how that may have impacted our lives.

They are not even making it about a health issue, they are simply saying you need to pay more money if you want to make a healthier choice than smoking. Sad, when they don't even care to hide their intentions anymore.

Thank you for your time and consideration.

William Groten
honolulu, HI

From: [Brittany Winkler](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 2:05:56 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

I have been vaping for approximately 2 years and have quit smoking cigarettes along with many other people. I personally feel that certain products are being cherry picked for this ridiculous tax. If its anything that contains nicotine; why are Nicorette and Nicotine patches excluded?? Also, large cigars? Id love to know why they get a free pass as they are not only a nicotine product but also ACTUAL tobacco. If the plan is take the tax money and give it to the UH cancer research program, I feel that you all are going to be sorely disappointed. Sales of E cigarettes, juice and accessories will stop completely, as nobody is going to pay almost double when they can order online from another state that do not impose such taxes. So, to summarize: You will not make any substantial amount of money for the "cancer research," there will be approximately SIXTY small businesses on island that will inevitably have to shut down- which would actually cost the state money- as there would be severa
l hundreds of newly unemployed people applying for unemployment benefits as well as other assistance programs. Also, I don't know if you've noticed the homeless problem on our island but do you really want to take jobs away (which in turn could financially destroy a person) and possibly worst case scenario have an EVEN larger homeless/poverty problem than we have now!?! Make the right choice; Keep the jobs in Hawaii, keep people buying local, Please do not pass this bill.

Thank you for your time and consideration.

Brittany Winkler
Waikiki, HI

From: [Darion](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 2:01:21 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Darion

From: [Terrell Butler JR](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 1:52:07 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

i been living in hawaii for 2 years and love the fact that the community is big on buy and shop local.. i feel that if this tax is applied, must people including myself will have to buy our e-cig products from other states. with that being said that would put vapor shops out of business and lots of people out of job.. with out job we can not make it in life.. please do not pass this bill and support the employees and the people trying to live healthy live from not smokes tabacco and other harmful product!!!

Thank you for your time and consideration.

Terrell Butler JR
honolulu

From: [Jeannine Buckley](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 1:48:47 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Jeannine Buckley
Ewa Beach, HI

From: [Jason Grehawick](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 1:48:42 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Jason Grehawick

From: [Mickey Tommy](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 1:48:37 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Mickey Tommy

From: [Kim N Fukumoto](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 1:44:08 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Kim N Fukumoto
Wahiawa, HI

From: [Antonio Brown](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 1:41:30 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Antonio Brown
Honolulu, HI

From: [kailani jovero](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 1:38:57 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

kailani jovero
honolulu

From: [Naoko Cabico](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 1:38:37 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Naoko Cabico
Honolulu, HI

From: [Rusty Kauahikaua](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 1:30:00 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Rusty Kauahikaua
Waimanalo, HI

From: [Debbie Apolo](#)
To: [WAM Testimony](#)
Subject: Strongly Oppose HB 145, HD1, Proposed SD2 draft
Date: Tuesday, April 07, 2015 1:25:56 PM

April 7, 2015

To: The Honorable Jill N. Tokuda, Chair
The Honorable Ronald D. Kouchi, Vice Chair
Members, Senate Committee on Ways and Means

Hrg: Thurs., April 9, 2015 at 9:00 AM in Rm 211

Re: Strong Opposition to HB 145, HD1, Proposed SD2, Relating to Taxation

I strongly oppose HB 145, HD1, Proposed SD2, which would change 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 NOT a safe alternative to cigarettes. Unfortunately, many mistakenly believe that cigars are not harmful, but in fact cigars are addictive and harmful and are often marketed in a wide variety of kid-attracting flavors. Cigar smoke similar to cigarette smoke contains toxic and cancer-causing chemicals that are harmful. Cigar smoke is harmful to both smokers and nonsmokers.

All other tobacco products including cigars should be taxed at the same amount as cigarettes. Cigars, whether large, small, or premium, should be taxed at rates equivalent to cigarettes. Currently large cigars are taxed at a lower rate than other tobacco products. Creating a tax cap for large cigars will create a loophole that the industry will take advantage of and harm the health of our communities.

Lowering or capping taxes on any tobacco product sends the wrong message. Our State has been leading the way in tobacco control, this bill is a step backwards for our State. I strongly oppose HB 145, HD1, Proposed SD2.

Mahalo,

Debbie Apolo, CTTS

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

From: [Johanna Urquidez](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 1:21:36 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Johanna Urquidez

From: [Tyler Ralston](#)
To: [WAM Testimony](#)
Subject: Strongly Oppose HB 145, HD1, Proposed SD2 draft
Date: Tuesday, April 07, 2015 1:08:27 PM

April 7, 2015

To: The Honorable Jill N. Tokuda, Chair
The Honorable Ronald D. Kouchi, Vice Chair
Members, Senate Committee on Ways and Means

Hrg: Thurs., April 9, 2015 at 9:00 AM in Rm 211

Re: Strong Opposition to HB 145, HD1, Proposed SD2, Relating to Taxation

I strongly oppose HB 145, HD1, Proposed SD2, which would change 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 NOT a safe alternative to cigarettes. Unfortunately, many mistakenly believe that cigars are not harmful, but in fact cigars are addictive and harmful and are often marketed in a wide variety of kid-attracting flavors. Cigar smoke similar to cigarette smoke contains toxic and cancer-causing chemicals that are harmful. Cigar smoke is harmful to both smokers and nonsmokers.

All other tobacco products including cigars should be taxed at the same amount as cigarettes. Cigars, whether large, small, or premium, should be taxed at rates equivalent to cigarettes. Currently large cigars are taxed at a lower rate than other tobacco products. Creating a tax cap for large cigars will create a loophole that the industry will take advantage of and harm the health of our communities.

Lowering or capping taxes on any tobacco product sends the wrong message. Our State has been leading the way in tobacco control, this bill is a step backwards for our State. I strongly oppose HB 145, HD1, Proposed SD2.

Mahalo

Tyler Ralston
PO Box 10528
Honolulu, HI 96816

From: [mike pryor](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 1:03:28 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

mike pryor
pearl city

From: [Darcy Ilae](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 1:01:46 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

It is ridiculous! What about the Zero MG of Nicotine? Why is that going to be taxed?

Thank you for your time and consideration.

Darcy Ilae
Honolulu, HI

From: [Joey](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 1:01:25 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Joey
Honolulu, HI

From: [Aaron wada](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 1:00:49 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Aaron wada

From: [Trent butler](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 12:59:45 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Trent butler
aiea, hi

From: [Rolan Mariano](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 12:59:19 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

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Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Rolan Mariano
Ewa Beach, HI

From: [Barbara Nosaka](#)
To: [WAM Testimony](#)
Subject: Strongly Oppose HB 145, HD1, Proposed SD2 draft
Date: Tuesday, April 07, 2015 12:57:54 PM

April 7, 2015

To: The Honorable Jill N. Tokuda, Chair
The Honorable Ronald D. Kouchi, Vice Chair
Members, Senate Committee on Ways and Means

Hrg: Thurs., April 9, 2015 at 9:00 AM in Rm 211

Re: Strong Opposition to HB 145, HD1, Proposed SD2, Relating to Taxation

I strongly oppose HB 145, HD1, Proposed SD2, which would change 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 NOT a safe alternative to cigarettes. Unfortunately, many mistakenly believe that cigars are not harmful, but in fact cigars are addictive and harmful and are often marketed in a wide variety of kid-attracting flavors. Cigar smoke similar to cigarette smoke contains toxic and cancer-causing chemicals that are harmful. Cigar smoke is harmful to both smokers and nonsmokers.

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Lowering or capping taxes on any tobacco product sends the wrong message. Our State has been leading the way in tobacco control, this bill is a step backwards for our State. I strongly oppose HB 145, HD1, Proposed SD2.

Mahalo

Barbara Nosaka
2216 Hoonanea Street
Honolulu, HI 96822

From: [shay Chan Hodges](#)
To: [WAM Testimony](#)
Subject: Strongly Oppose HB 145, HD1, Proposed SD2 draft
Date: Tuesday, April 07, 2015 12:57:26 PM

April 7, 2015

To: The Honorable Jill N. Tokuda, Chair
The Honorable Ronald D. Kouchi, Vice Chair
Members, Senate Committee on Ways and Means

Hrg: Thurs., April 9, 2015 at 9:00 AM in Rm 211

Re: Strong Opposition to HB 145, HD1, Proposed SD2, Relating to Taxation

I strongly oppose HB 145, HD1, Proposed SD2, which would change 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 NOT a safe alternative to cigarettes. Unfortunately, many mistakenly believe that cigars are not harmful, but in fact cigars are addictive and harmful and are often marketed in a wide variety of kid-attracting flavors. Cigar smoke similar to cigarette smoke contains toxic and cancer-causing chemicals that are harmful. Cigar smoke is harmful to both smokers and nonsmokers.

All other tobacco products including cigars should be taxed at the same amount as cigarettes. Cigars, whether large, small, or premium, should be taxed at rates equivalent to cigarettes. Currently large cigars are taxed at a lower rate than other tobacco products. Creating a tax cap for large cigars will create a loophole that the industry will take advantage of and harm the health of our communities.

Lowering or capping taxes on any tobacco product sends the wrong message. Our State has been leading the way in tobacco control, this bill is a step backwards for our State. I strongly oppose HB 145, HD1, Proposed SD2.

Mahalo

shay Chan Hodges
37 Puu Koa Place
Haiku, HI 96708

From: [Leonardo Sequeira](#)
To: [WAM Testimony](#)
Subject: Strongly Oppose HB 145, HD1, Proposed SD2 draft
Date: Tuesday, April 07, 2015 12:53:09 PM

April 7, 2015

To: The Honorable Jill N. Tokuda, Chair
The Honorable Ronald D. Kouchi, Vice Chair
Members, Senate Committee on Ways and Means

Hrg: Thurs., April 9, 2015 at 9:00 AM in Rm 211

Re: Strong Opposition to HB 145, HD1, Proposed SD2, Relating to Taxation

I strongly oppose HB 145, HD1, Proposed SD2, which would change the tax on large cigars to the lesser of a) 50 cents each or b) 50 percent of the wholesale price for each cigar.

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Lowering or capping taxes on any tobacco product sends the wrong message. Our State has been leading the way in tobacco control, this bill is a step backwards for our State. I strongly oppose HB 145, HD1, Proposed SD2.

Mahalo

Leonardo Sequeira
99 Mahalani Street
Wailuku, HI 96793
Wailuku, HI 96793

From: [Sini Pepa](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 12:48:01 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

I think its ridiculous, you folks need to grow up and tax something that really impacts lives in negative ways and makes sense.

Thank you for your time and consideration.

Sini Pepa
Honolulu, HI

From: [samantha wright](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD1 & SD2
Date: Tuesday, April 07, 2015 12:40:49 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

samantha wright
waianae

From: [Kanani Kilbey](#)
To: [WAM Testimony](#)
Subject: Strongly Oppose HB 145, HD1, Proposed SD2 draft
Date: Tuesday, April 07, 2015 12:40:48 PM

April 7, 2015

To: The Honorable Jill N. Tokuda, Chair
The Honorable Ronald D. Kouchi, Vice Chair
Members, Senate Committee on Ways and Means

Hrg: Thurs., April 9, 2015 at 9:00 AM in Rm 211

Re: Strong Opposition to HB 145, HD1, Proposed SD2, Relating to Taxation

I strongly oppose HB 145, HD1, Proposed SD2, which would change 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 NOT a safe alternative to cigarettes. Unfortunately, many mistakenly believe that cigars are not harmful, but in fact cigars are addictive and harmful and are often marketed in a wide variety of kid-attracting flavors. Cigar smoke similar to cigarette smoke contains toxic and cancer-causing chemicals that are harmful. Cigar smoke is harmful to both smokers and nonsmokers.

All other tobacco products including cigars should be taxed at the same amount as cigarettes. Cigars, whether large, small, or premium, should be taxed at rates equivalent to cigarettes. Currently large cigars are taxed at a lower rate than other tobacco products. Creating a tax cap for large cigars will create a loophole that the industry will take advantage of and harm the health of our communities.

Lowering or capping taxes on any tobacco product sends the wrong message. Our State has been leading the way in tobacco control, this bill is a step backwards for our State. I strongly oppose HB 145, HD1, Proposed SD2.

Mahalo

Kanani Kilbey
642 Ulukahiki Street
Suite 105
Kailua, HI 96734

From: [Nora Usita, RN](#)
To: [WAM Testimony](#)
Subject: Strongly Oppose HB 145, HD1, Proposed SD2 draft
Date: Tuesday, April 07, 2015 12:39:01 PM

April 7, 2015

To: The Honorable Jill N. Tokuda, Chair
The Honorable Ronald D. Kouchi, Vice Chair
Members, Senate Committee on Ways and Means

Hrg: Thurs., April 9, 2015 at 9:00 AM in Rm 211

Re: Strong Opposition to HB 145, HD1, Proposed SD2, Relating to Taxation

I strongly oppose HB 145, HD1, Proposed SD2, which would change 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 NOT a safe alternative to cigarettes. Unfortunately, many mistakenly believe that cigars are not harmful, but in fact cigars are addictive and harmful and are often marketed in a wide variety of kid-attracting flavors. Cigar smoke similar to cigarette smoke contains toxic and cancer-causing chemicals that are harmful. Cigar smoke is harmful to both smokers and nonsmokers.

All other tobacco products including cigars should be taxed at the same amount as cigarettes. Cigars, whether large, small, or premium, should be taxed at rates equivalent to cigarettes. Currently large cigars are taxed at a lower rate than other tobacco products. Creating a tax cap for large cigars will create a loophole that the industry will take advantage of and harm the health of our communities.

Lowering or capping taxes on any tobacco product sends the wrong message. Our State has been leading the way in tobacco control, this bill is a step backwards for our State. I strongly oppose HB 145, HD1, Proposed SD2.

Mahalo

Nora Usita, RN
170 Aikane circle
Hilo, HI 96720

From: [Erika Lee](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Tuesday, April 07, 2015 12:33:32 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Why would you tax something that is helping people get off cigarettes!! Isn't that what you people want!! to not have stink 2nd hand smoke!! VOLCANO IS THE BEST!!!

Thank you for your time and consideration.

Erika Lee
United States

From: [Michelle Schiff](#)
To: [WAM Testimony](#)
Subject: Strongly Oppose HB 145, HD1, Proposed SD2 draft
Date: Tuesday, April 07, 2015 12:31:28 PM

April 7, 2015

To: The Honorable Jill N. Tokuda, Chair
The Honorable Ronald D. Kouchi, Vice Chair
Members, Senate Committee on Ways and Means

Hrg: Thurs., April 9, 2015 at 9:00 AM in Rm 211

Re: Strong Opposition to HB 145, HD1, Proposed SD2, Relating to Taxation

I strongly oppose HB 145, HD1, Proposed SD2, which would change 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 NOT a safe alternative to cigarettes. Unfortunately, many mistakenly believe that cigars are not harmful, but in fact cigars are addictive and harmful and are often marketed in a wide variety of kid-attracting flavors. Cigar smoke similar to cigarette smoke contains toxic and cancer-causing chemicals that are harmful. Cigar smoke is harmful to both smokers and nonsmokers.

All other tobacco products including cigars should be taxed at the same amount as cigarettes. Cigars, whether large, small, or premium, should be taxed at rates equivalent to cigarettes. Currently large cigars are taxed at a lower rate than other tobacco products. Creating a tax cap for large cigars will create a loophole that the industry will take advantage of and harm the health of our communities.

Lowering or capping taxes on any tobacco product sends the wrong message. Our State has been leading the way in tobacco control, this bill is a step backwards for our State. I strongly oppose HB 145, HD1, Proposed SD2.

Mahalo

Michelle Schiff
1655 Kanapuu Dr
Kailua, HI 96734

From: [henry pham](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Tuesday, April 07, 2015 12:30:41 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

henry pham
honolulu HI

From: [Karsten bugarin](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Tuesday, April 07, 2015 12:29:57 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Karsten bugarin

From: [Jennifer Schmidt](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Tuesday, April 07, 2015 12:28:03 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Vaping has saved my life. I'm so much more active than I've been since I was in my early teens! I've far more healthy. My allergies & sinus issues have dropped by at least 75%! I have dropped my nicotine from 24mg/36mg (36mg on devices that didn't provide a strong vape) now to 3mg. My goal is to get to 0 nic thanks to shops being able to make the precise nicotine I request, then to quit entirely. It's not an easy process nor a fast process but most addiction recovery isn't an over night process. In all addictions people have a better chance of staying in recovery if they slowly wean themselves off rather than go cold turkey.

If taxes are applied on vaping supplies & juice I will not be able to afford to vape. You're handing many people their death sentence. Why punish people for something that is working?

Thank you for your time and consideration.

Jennifer Schmidt
Meridianville, Al

From: mailinglist@capitol.hawaii.gov
To: [WAM Testimony](#)
Cc: element5541@gmail.com
Subject: *Submitted testimony for HB145 on Apr 9, 2015 09:00AM*
Date: Tuesday, April 07, 2015 12:26:16 PM

HB145

Submitted on: 4/7/2015

Testimony for WAM on Apr 9, 2015 09:00AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Jordan Parsons	Individual	Oppose	No

Comments:

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

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

From: [Stuart Coleman](#)
To: [WAM Testimony](#)
Subject: Strongly Oppose HB 145, HD1, Proposed SD2 draft
Date: Tuesday, April 07, 2015 12:24:03 PM

April 7, 2015

To: The Honorable Jill N. Tokuda, Chair
The Honorable Ronald D. Kouchi, Vice Chair
Members, Senate Committee on Ways and Means

Hrg: Thurs., April 9, 2015 at 9:00 AM in Rm 211

Re: Strong Opposition to HB 145, HD1, Proposed SD2, Relating to Taxation

I strongly oppose HB 145, HD1, Proposed SD2, which would change 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 NOT a safe alternative to cigarettes. Unfortunately, many mistakenly believe that cigars are not harmful, but in fact cigars are addictive and harmful and are often marketed in a wide variety of kid-attracting flavors. Cigar smoke similar to cigarette smoke contains toxic and cancer-causing chemicals that are harmful. Cigar smoke is harmful to both smokers and nonsmokers.

All other tobacco products including cigars should be taxed at the same amount as cigarettes. Cigars, whether large, small, or premium, should be taxed at rates equivalent to cigarettes. Currently large cigars are taxed at a lower rate than other tobacco products. Creating a tax cap for large cigars will create a loophole that the industry will take advantage of and harm the health of our communities.

Lowering or capping taxes on any tobacco product sends the wrong message. Our State has been leading the way in tobacco control, this bill is a step backwards for our State. I strongly oppose HB 145, HD1, Proposed SD2.

Mahalo

Stuart Coleman
2121 Algaroba St., #1107
Honolulu, HI 96826

From: [Noelani Rivers](#)
To: [WAM Testimony](#)
Subject: Strongly Oppose HB 145, HD1, Proposed SD2 draft
Date: Tuesday, April 07, 2015 12:22:32 PM

April 7, 2015

To: The Honorable Jill N. Tokuda, Chair
The Honorable Ronald D. Kouchi, Vice Chair
Members, Senate Committee on Ways and Means

Hrg: Thurs., April 9, 2015 at 9:00 AM in Rm 211

Re: Strong Opposition to HB 145, HD1, Proposed SD2, Relating to Taxation

I strongly oppose HB 145, HD1, Proposed SD2, which would change the tax on large cigars to the lesser of a) 50 cents each or b) 50 percent of the wholesale price for each cigar.

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Lowering or capping taxes on any tobacco product sends the wrong message. Our State has been leading the way in tobacco control, this bill is a step backwards for our State. I strongly oppose HB 145, HD1, Proposed SD2.

Mahalo

Noelani Rivers
377 Paeoho Street
Lahaina, HI 96761

From: [Patti Ornellas](#)
To: [WAM Testimony](#)
Subject: Strongly Oppose HB 145, HD1, Proposed SD2 draft
Date: Tuesday, April 07, 2015 12:10:10 PM

April 7, 2015

To: The Honorable Jill N. Tokuda, Chair
The Honorable Ronald D. Kouchi, Vice Chair
Members, Senate Committee on Ways and Means

Hrg: Thurs., April 9, 2015 at 9:00 AM in Rm 211

Re: Strong Opposition to HB 145, HD1, Proposed SD2, Relating to Taxation

I strongly oppose HB 145, HD1, Proposed SD2, which would change the tax on large cigars to the lesser of a) 50 cents each or b) 50 percent of the wholesale price for each cigar.

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Lowering or capping taxes on any tobacco product sends the wrong message. Our State has been leading the way in tobacco control, this bill is a step backwards for our State. I strongly oppose HB 145, HD1, Proposed SD2.

Mahalo

Patti Ornellas
3343 Kanakolu Street
Lihue, HI 96766

From: [Daria Fand](#)
To: [WAM Testimony](#)
Subject: Strongly Oppose HB 145, HD1, Proposed SD2 draft
Date: Tuesday, April 07, 2015 12:09:44 PM

April 7, 2015

To: The Honorable Jill N. Tokuda, Chair
The Honorable Ronald D. Kouchi, Vice Chair
Members, Senate Committee on Ways and Means

Hrg: Thurs., April 9, 2015 at 9:00 AM in Rm 211

Re: Strong Opposition to HB 145, HD1, Proposed SD2, Relating to Taxation

I strongly oppose HB 145, HD1, Proposed SD2, which would change 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 NOT a safe alternative to cigarettes. Unfortunately, many mistakenly believe that cigars are not harmful, but in fact cigars are addictive and harmful and are often marketed in a wide variety of kid-attracting flavors. Cigar smoke similar to cigarette smoke contains toxic and cancer-causing chemicals that are harmful. Cigar smoke is harmful to both smokers and nonsmokers.

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Lowering or capping taxes on any tobacco product sends the wrong message. Our State has been leading the way in tobacco control, this bill is a step backwards for our State. I strongly oppose HB 145, HD1, Proposed SD2.

Mahalo,
Daria Fand, Citizen Advocate

Daria Fand
1545 Kalakaua Ave., Apt. 709
Honolulu, HI 96826

From: [Taylor Vollrath](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Tuesday, April 07, 2015 12:06:53 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Why would you overtax something that helps some individuals quit smoking tobacco? If vape liquid is the only thing getting higher taxed on, wouldn't alcohol be worse for the human body and cause more damage in the form of accidents and public intoxication? I would like to see a study of how many deaths from vaping have occurred compared to alcohol and other actual problems out in the world.

Thank you for your time and consideration.

Taylor Vollrath
Honolulu,hi

From: [Jennifer Griffith](#)
To: [WAM Testimony](#)
Subject: Strongly Oppose HB 145, HD1, Proposed SD2 draft
Date: Tuesday, April 07, 2015 12:06:21 PM

April 7, 2015

To: The Honorable Jill N. Tokuda, Chair
The Honorable Ronald D. Kouchi, Vice Chair
Members, Senate Committee on Ways and Means

Hrg: Thurs., April 9, 2015 at 9:00 AM in Rm 211

Re: Strong Opposition to HB 145, HD1, Proposed SD2, Relating to Taxation

I strongly oppose HB 145, HD1, Proposed SD2, which would change 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 NOT a safe alternative to cigarettes. Unfortunately, many mistakenly believe that cigars are not harmful, but in fact cigars are addictive and harmful and are often marketed in a wide variety of kid-attracting flavors. Cigar smoke similar to cigarette smoke contains toxic and cancer-causing chemicals that are harmful. Cigar smoke is harmful to both smokers and nonsmokers.

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Lowering or capping taxes on any tobacco product sends the wrong message. Our State has been leading the way in tobacco control, this bill is a step backwards for our State. I strongly oppose HB 145, HD1, Proposed SD2.

Mahalo

Jennifer Griffith
PO Box 399
Honomu, HI 96728

From: [Glenn rivera](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Tuesday, April 07, 2015 11:55:42 AM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Glenn rivera
Honolulu, HI

From: [Jordan Fontanilla](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Tuesday, April 07, 2015 11:52:51 AM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Jordan Fontanilla
Honolulu,hi

From: [Ramon Sumibcay](#)
To: [WAM Testimony](#)
Subject: Strongly Oppose HB 145, HD1, Proposed SD2 draft
Date: Tuesday, April 07, 2015 11:48:27 AM

April 7, 2015

To: The Honorable Jill N. Tokuda, Chair
The Honorable Ronald D. Kouchi, Vice Chair
Members, Senate Committee on Ways and Means

Hrg: Thurs., April 9, 2015 at 9:00 AM in Rm 211

Re: Strong Opposition to HB 145, HD1, Proposed SD2, Relating to Taxation

I strongly oppose HB 145, HD1, Proposed SD2, which would change 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 NOT a safe alternative to cigarettes. Unfortunately, many mistakenly believe that cigars are not harmful, but in fact cigars are addictive and harmful and are often marketed in a wide variety of kid-attracting flavors. Cigar smoke similar to cigarette smoke contains toxic and cancer-causing chemicals that are harmful. Cigar smoke is harmful to both smokers and nonsmokers.

All other tobacco products including cigars should be taxed at the same amount as cigarettes. Cigars, whether large, small, or premium, should be taxed at rates equivalent to cigarettes. Currently large cigars are taxed at a lower rate than other tobacco products. Creating a tax cap for large cigars will create a loophole that the industry will take advantage of and harm the health of our communities.

Lowering or capping taxes on any tobacco product sends the wrong message. Our State has been leading the way in tobacco control, this bill is a step backwards for our State. I strongly oppose HB 145, HD1, Proposed SD2.

Mahalo

Ramon Sumibcay
92-1269 Umena St.
Kapolei, HI 96707

From: [Lee Miyashiro](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Tuesday, April 07, 2015 11:46:23 AM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Lee Miyashiro
Kaimuki

From: [Landon](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Tuesday, April 07, 2015 11:42:36 AM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Landon
Honolulu, HI

From: [Steven Vannatta](#)
To: [WAM Testimony](#)
Subject: Strongly Oppose HB 145, HD1, Proposed SD2 draft
Date: Tuesday, April 07, 2015 11:35:31 AM

April 7, 2015

To: The Honorable Jill N. Tokuda, Chair
The Honorable Ronald D. Kouchi, Vice Chair
Members, Senate Committee on Ways and Means

Hrg: Thurs., April 9, 2015 at 9:00 AM in Rm 211

Re: Strong Opposition to HB 145, HD1, Proposed SD2, Relating to Taxation

I strongly oppose HB 145, HD1, Proposed SD2, which would change 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 NOT a safe alternative to cigarettes. Unfortunately, many mistakenly believe that cigars are not harmful, but in fact cigars are addictive and harmful and are often marketed in a wide variety of kid-attracting flavors. Cigar smoke similar to cigarette smoke contains toxic and cancer-causing chemicals that are harmful. Cigar smoke is harmful to both smokers and nonsmokers.

All other tobacco products including cigars should be taxed at the same amount as cigarettes. Cigars, whether large, small, or premium, should be taxed at rates equivalent to cigarettes. Currently large cigars are taxed at a lower rate than other tobacco products. Creating a tax cap for large cigars will create a loophole that the industry will take advantage of and harm the health of our communities.

Lowering or capping taxes on any tobacco product sends the wrong message. Our State has been leading the way in tobacco control, this bill is a step backwards for our State. I strongly oppose HB 145, HD1, Proposed SD2.

Mahalo

Steven Vannatta
5568 Haleola st.
Honolulu, HI 96821

From: [Rex Bentley](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Tuesday, April 07, 2015 11:34:58 AM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Rex Bentley
Honolulu Hawaii

From: [Jermy Domingo](#)
To: [WAM Testimony](#)
Subject: Strongly Oppose HB 145, HD1, Proposed SD2 draft
Date: Tuesday, April 07, 2015 11:30:04 AM

April 7, 2015

To: The Honorable Jill N. Tokuda, Chair
The Honorable Ronald D. Kouchi, Vice Chair
Members, Senate Committee on Ways and Means

Hrg: Thurs., April 9, 2015 at 9:00 AM in Rm 211

Re: Strong Opposition to HB 145, HD1, Proposed SD2, Relating to Taxation

I strongly oppose HB 145, HD1, Proposed SD2, which would change 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 NOT a safe alternative to cigarettes. Unfortunately, many mistakenly believe that cigars are not harmful, but in fact cigars are addictive and harmful and are often marketed in a wide variety of kid-attracting flavors. Cigar smoke similar to cigarette smoke contains toxic and cancer-causing chemicals that are harmful. Cigar smoke is harmful to both smokers and nonsmokers.

All other tobacco products including cigars should be taxed at the same amount as cigarettes. Cigars, whether large, small, or premium, should be taxed at rates equivalent to cigarettes. Currently large cigars are taxed at a lower rate than other tobacco products. Creating a tax cap for large cigars will create a loophole that the industry will take advantage of and harm the health of our communities.

Lowering or capping taxes on any tobacco product sends the wrong message. Our State has been leading the way in tobacco control, this bill is a step backwards for our State. I strongly oppose HB 145, HD1, Proposed SD2.

Mahalo

Jermy Domingo
894 Queen St.
Honolulu, HI 96706

From: [Karli Bergheer](#)
To: [WAM Testimony](#)
Subject: Strongly Oppose HB 145, HD1, Proposed SD2 draft
Date: Tuesday, April 07, 2015 11:25:17 AM

April 7, 2015

To: The Honorable Jill N. Tokuda, Chair
The Honorable Ronald D. Kouchi, Vice Chair
Members, Senate Committee on Ways and Means

Hrg: Thurs., April 9, 2015 at 9:00 AM in Rm 211

Re: Strong Opposition to HB 145, HD1, Proposed SD2, Relating to Taxation

I strongly oppose HB 145, HD1, Proposed SD2, which would change 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 NOT a safe alternative to cigarettes. Unfortunately, many mistakenly believe that cigars are not harmful, but in fact cigars are addictive and harmful and are often marketed in a wide variety of kid-attracting flavors. Cigar smoke similar to cigarette smoke contains toxic and cancer-causing chemicals that are harmful. Cigar smoke is harmful to both smokers and nonsmokers.

All other tobacco products including cigars should be taxed at the same amount as cigarettes. Cigars, whether large, small, or premium, should be taxed at rates equivalent to cigarettes. Currently large cigars are taxed at a lower rate than other tobacco products. Creating a tax cap for large cigars will create a loophole that the industry will take advantage of and harm the health of our communities.

Lowering or capping taxes on any tobacco product sends the wrong message. Our State has been leading the way in tobacco control, this bill is a step backwards for our State. I strongly oppose HB 145, HD1, Proposed SD2.

Mahalo

Karli Bergheer
221 Mahalani Street, Suite 99
Wailuku, HI 96793

From: [Joseph Keawe'aimoku Kaholokula](#)
To: [WAM Testimony](#)
Subject: Strongly Oppose HB 145, HD1, Proposed SD2 draft
Date: Tuesday, April 07, 2015 11:15:57 AM

April 7, 2015

To: The Honorable Jill N. Tokuda, Chair
The Honorable Ronald D. Kouchi, Vice Chair
Members, Senate Committee on Ways and Means

Hrg: Thurs., April 9, 2015 at 9:00 AM in Rm 211

Re: Strong Opposition to HB 145, HD1, Proposed SD2, Relating to Taxation

I strongly oppose HB 145, HD1, Proposed SD2, which would change 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 NOT a safe alternative to cigarettes. Unfortunately, many mistakenly believe that cigars are not harmful, but in fact cigars are addictive and harmful and are often marketed in a wide variety of kid-attracting flavors. Cigar smoke similar to cigarette smoke contains toxic and cancer-causing chemicals that are harmful. Cigar smoke is harmful to both smokers and nonsmokers.

All other tobacco products including cigars should be taxed at the same amount as cigarettes. Cigars, whether large, small, or premium, should be taxed at rates equivalent to cigarettes. Currently large cigars are taxed at a lower rate than other tobacco products. Creating a tax cap for large cigars will create a loophole that the industry will take advantage of and harm the health of our communities.

Lowering or capping taxes on any tobacco product sends the wrong message. Our State has been leading the way in tobacco control, this bill is a step backwards for our State. I strongly oppose HB 145, HD1, Proposed SD2.

Mahalo

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

From: [Andrea Fagan](#)
To: [WAM Testimony](#)
Subject: Strongly Oppose HB 145, HD1, Proposed SD2 draft
Date: Tuesday, April 07, 2015 11:11:17 AM

April 7, 2015

To: The Honorable Jill N. Tokuda, Chair
The Honorable Ronald D. Kouchi, Vice Chair
Members, Senate Committee on Ways and Means

Hrg: Thurs., April 9, 2015 at 9:00 AM in Rm 211

Re: Strong Opposition to HB 145, HD1, Proposed SD2, Relating to Taxation

I strongly oppose HB 145, HD1, Proposed SD2, which would change 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 NOT a safe alternative to cigarettes. Unfortunately, many mistakenly believe that cigars are not harmful, but in fact cigars are addictive and harmful and are often marketed in a wide variety of kid-attracting flavors. Cigar smoke similar to cigarette smoke contains toxic and cancer-causing chemicals that are harmful. Cigar smoke is harmful to both smokers and nonsmokers.

All other tobacco products including cigars should be taxed at the same amount as cigarettes. Cigars, whether large, small, or premium, should be taxed at rates equivalent to cigarettes. Currently large cigars are taxed at a lower rate than other tobacco products. Creating a tax cap for large cigars will create a loophole that the industry will take advantage of and harm the health of our communities.

Lowering or capping taxes on any tobacco product sends the wrong message. Our State has been leading the way in tobacco control, this bill is a step backwards for our State. I strongly oppose HB 145, HD1, Proposed SD2.

Mahalo

Andrea Fagan
2916 Date St
Honolulu, HI 96816

From: [Forrest Batz](#)
To: [WAM Testimony](#)
Subject: Strongly Oppose HB 145, HD1, Proposed SD2 draft
Date: Tuesday, April 07, 2015 11:11:06 AM

April 7, 2015

To: The Honorable Jill N. Tokuda, Chair
The Honorable Ronald D. Kouchi, Vice Chair
Members, Senate Committee on Ways and Means

Hrg: Thurs., April 9, 2015 at 9:00 AM in Rm 211

Re: Strong Opposition to HB 145, HD1, Proposed SD2, Relating to Taxation

Aloha Senate Committee on Ways and Means,

I strongly oppose HB145, HD1, Proposed SD2, which would change 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 NOT a safe alternative to cigarettes.

Unfortunately, many mistakenly believe that cigars are not harmful. In fact, cigars are addictive and harmful and are often marketed in a wide variety of kid-attracting flavors.

Cigar smoke similar to cigarette smoke contains toxic and cancer-causing chemicals that are harmful. Cigar smoke is harmful to both smokers and nonsmokers.

All other tobacco products including cigars should be taxed at the same amount as cigarettes. Cigars, whether large, small, or premium, should be taxed at rates equivalent to cigarettes. Currently large cigars are taxed at a lower rate than other tobacco products. Creating a tax cap for large cigars will create a loophole that the industry will take advantage of and harm the health of our communities.

Lowering or capping taxes on any tobacco product sends the wrong message. Our State has been leading the way in tobacco control, this bill is a step backwards for our State. I strongly oppose HB 145, HD1, Proposed SD2.

Mahalo,

Forrest Batz, PharmD

Forrest Batz
34 Rainbow Drive
Keaau, HI 96749

From: [Janice Bond](#)
To: [WAM Testimony](#)
Subject: Strongly Oppose HB 145, HD1, Proposed SD2 draft
Date: Tuesday, April 07, 2015 11:04:45 AM

April 7, 2015

To: The Honorable Jill N. Tokuda, Chair
The Honorable Ronald D. Kouchi, Vice Chair
Members, Senate Committee on Ways and Means

Hrg: Thurs., April 9, 2015 at 9:00 AM in Rm 211

Re: Strong Opposition to HB 145, HD1, Proposed SD2, Relating to Taxation

I strongly oppose HB 145, HD1, Proposed SD2, which would change 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 NOT a safe alternative to cigarettes. Unfortunately, many mistakenly believe that cigars are not harmful, but in fact cigars are addictive and harmful and are often marketed in a wide variety of kid-attracting flavors. Cigar smoke similar to cigarette smoke contains toxic and cancer-causing chemicals that are harmful. Cigar smoke is harmful to both smokers and nonsmokers.

All other tobacco products including cigars should be taxed at the same amount as cigarettes. Cigars, whether large, small, or premium, should be taxed at rates equivalent to cigarettes. Currently large cigars are taxed at a lower rate than other tobacco products. Creating a tax cap for large cigars will create a loophole that the industry will take advantage of and harm the health of our communities.

Lowering or capping taxes on any tobacco product sends the wrong message. Our State has been leading the way in tobacco control, this bill is a step backwards for our State. I strongly oppose HB 145, HD1, Proposed SD2.

Mahalo

Janice Bond
3920 Hunakai St.
Lihue, HI 96766

From: [Shilpa Patel](#)
To: [WAM Testimony](#)
Subject: Strongly Oppose HB 145, HD1, Proposed SD2 draft
Date: Tuesday, April 07, 2015 11:04:41 AM

April 7, 2015

To: The Honorable Jill N. Tokuda, Chair
The Honorable Ronald D. Kouchi, Vice Chair
Members, Senate Committee on Ways and Means

Hrg: Thurs., April 9, 2015 at 9:00 AM in Rm 211

Re: Strong Opposition to HB 145, HD1, Proposed SD2, Relating to Taxation

I strongly oppose HB 145, HD1, Proposed SD2, which would change 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 NOT a safe alternative to cigarettes. Unfortunately, many mistakenly believe that cigars are not harmful, but in fact cigars are addictive and harmful and are often marketed in a wide variety of kid-attracting flavors. Cigar smoke similar to cigarette smoke contains toxic and cancer-causing chemicals that are harmful. Cigar smoke is harmful to both smokers and nonsmokers.

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Lowering or capping taxes on any tobacco product sends the wrong message. Our State has been leading the way in tobacco control, this bill is a step backwards for our State. I strongly oppose HB 145, HD1, Proposed SD2.

Mahalo

Shilpa Patel

Honolulu, HI 96822

From: [Helen Barrow](#)
To: [WAM Testimony](#)
Subject: Strongly Oppose HB 145, HD1, Proposed SD2 draft
Date: Tuesday, April 07, 2015 11:04:40 AM

April 7, 2015

To: The Honorable Jill N. Tokuda, Chair
The Honorable Ronald D. Kouchi, Vice Chair
Members, Senate Committee on Ways and Means

Hrg: Thurs., April 9, 2015 at 9:00 AM in Rm 211

Re: Strong Opposition to HB 145, HD1, Proposed SD2, Relating to Taxation

I strongly oppose HB 145, HD1, Proposed SD2, which would change 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 NOT a safe alternative to cigarettes. Unfortunately, many mistakenly believe that cigars are not harmful, but in fact cigars are addictive and harmful and are often marketed in a wide variety of kid-attracting flavors. Cigar smoke similar to cigarette smoke contains toxic and cancer-causing chemicals that are harmful. Cigar smoke is harmful to both smokers and nonsmokers.

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Lowering or capping taxes on any tobacco product sends the wrong message. Our State has been leading the way in tobacco control, this bill is a step backwards for our State. I strongly oppose HB 145, HD1, Proposed SD2.

Mahalo

Helen Barrow
M?lama I Ke Ola Health Center
Wailuku, HI, HI 96768

From: [Ronald Kuriki](#)
To: [WAM Testimony](#)
Subject: Strongly Oppose HB 145, HD1, Proposed SD2 draft
Date: Tuesday, April 07, 2015 11:03:57 AM

April 7, 2015

To: The Honorable Jill N. Tokuda, Chair
The Honorable Ronald D. Kouchi, Vice Chair
Members, Senate Committee on Ways and Means

Hrg: Thurs., April 9, 2015 at 9:00 AM in Rm 211

Re: Strong Opposition to HB 145, HD1, Proposed SD2, Relating to Taxation

I strongly oppose HB 145, HD1, Proposed SD2, which would change 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 NOT a safe alternative to cigarettes. Unfortunately, many mistakenly believe that cigars are not harmful, but in fact cigars are addictive and harmful and are often marketed in a wide variety of kid-attracting flavors. Cigar smoke similar to cigarette smoke contains toxic and cancer-causing chemicals that are harmful. Cigar smoke is harmful to both smokers and nonsmokers.

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Lowering or capping taxes on any tobacco product sends the wrong message. Our State has been leading the way in tobacco control, this bill is a step backwards for our State. I strongly oppose HB 145, HD1, Proposed SD2.

Mahalo

Ronald Kuriki
1655-C Palolo Avenue
Honolulu, HI 96816

From: [Bev Brody](#)
To: [WAM Testimony](#)
Subject: Strongly Oppose HB 145, HD1, Proposed SD2 draft
Date: Tuesday, April 07, 2015 11:03:03 AM

April 7, 2015

To: The Honorable Jill N. Tokuda, Chair
The Honorable Ronald D. Kouchi, Vice Chair
Members, Senate Committee on Ways and Means

Hrg: Thurs., April 9, 2015 at 9:00 AM in Rm 211

Re: Strong Opposition to HB 145, HD1, Proposed SD2, Relating to Taxation

I strongly oppose HB 145, HD1, Proposed SD2, which would change 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 NOT a safe alternative to cigarettes. Unfortunately, many mistakenly believe that cigars are not harmful, but in fact cigars are addictive and harmful and are often marketed in a wide variety of kid-attracting flavors. Cigar smoke similar to cigarette smoke contains toxic and cancer-causing chemicals that are harmful. Cigar smoke is harmful to both smokers and nonsmokers.

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Lowering or capping taxes on any tobacco product sends the wrong message. Our State has been leading the way in tobacco control, this bill is a step backwards for our State. I strongly oppose HB 145, HD1, Proposed SD2.

Mahalo

Bev Brody
4751 Wailapa Road
Kilauea, HI 96754

From: [Kevin Cassel](#)
To: [WAM Testimony](#)
Subject: Strongly Oppose HB 145, HD1, Proposed SD2 draft
Date: Tuesday, April 07, 2015 10:59:47 AM

April 7, 2015

To: The Honorable Jill N. Tokuda, Chair
The Honorable Ronald D. Kouchi, Vice Chair
Members, Senate Committee on Ways and Means

Hrg: Thurs., April 9, 2015 at 9:00 AM in Rm 211

Re: Strong Opposition to HB 145, HD1, Proposed SD2, Relating to Taxation

I strongly oppose HB 145, HD1, Proposed SD2, which would change 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 NOT a safe alternative to cigarettes. Unfortunately, many mistakenly believe that cigars are not harmful, but in fact cigars are addictive and harmful and are often marketed in a wide variety of kid-attracting flavors. Cigar smoke similar to cigarette smoke contains toxic and cancer-causing chemicals that are harmful. Cigar smoke is harmful to both smokers and nonsmokers.

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Lowering or capping taxes on any tobacco product sends the wrong message. Our State has been leading the way in tobacco control, this bill is a step backwards for our State. I strongly oppose HB 145, HD1, Proposed SD2.

Mahalo

Kevin Cassel
1054 Green St
Honolulu, HI 96822

From: [Pualei Kaohelaulii](#)
To: [WAM Testimony](#)
Subject: Strongly Oppose HB 145, HD1, Proposed SD2 draft
Date: Tuesday, April 07, 2015 10:59:03 AM

April 7, 2015

To: The Honorable Jill N. Tokuda, Chair
The Honorable Ronald D. Kouchi, Vice Chair
Members, Senate Committee on Ways and Means

Hrg: Thurs., April 9, 2015 at 9:00 AM in Rm 211

Re: Strong Opposition to HB 145, HD1, Proposed SD2, Relating to Taxation

I strongly oppose HB 145, HD1, Proposed SD2, which would change 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 NOT a safe alternative to cigarettes. Unfortunately, many mistakenly believe that cigars are not harmful, but in fact cigars are addictive and harmful and are often marketed in a wide variety of kid-attracting flavors. Cigar smoke similar to cigarette smoke contains toxic and cancer-causing chemicals that are harmful. Cigar smoke is harmful to both smokers and nonsmokers.

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Lowering or capping taxes on any tobacco product sends the wrong message. Our State has been leading the way in tobacco control, this bill is a step backwards for our State. I strongly oppose HB 145, HD1, Proposed SD2.

Mahalo

Pualei Kaohelaulii
8010 Iwipolena road
P.O. Box 52
Kekaha, HI 96752

From: [Andrew](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Tuesday, April 07, 2015 10:49:08 AM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Andrew
Fremont ,oh

From: [DONNA LYNCH](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Tuesday, April 07, 2015 10:48:27 AM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

DONNA LYNCH
HONOLULU

From: [Yukiko Morimoto](#)
To: [WAM Testimony](#)
Subject: Strongly Oppose HB 145, HD1, Proposed SD2 draft
Date: Tuesday, April 07, 2015 10:47:18 AM

April 7, 2015

To: The Honorable Jill N. Tokuda, Chair
The Honorable Ronald D. Kouchi, Vice Chair
Members, Senate Committee on Ways and Means

Hrg: Thurs., April 9, 2015 at 9:00 AM in Rm 211

Re: Strong Opposition to HB 145, HD1, Proposed SD2, Relating to Taxation

I strongly oppose HB 145, HD1, Proposed SD2, which would change 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 NOT a safe alternative to cigarettes. Unfortunately, many mistakenly believe that cigars are not harmful, but in fact cigars are addictive and harmful and are often marketed in a wide variety of kid-attracting flavors. Cigar smoke similar to cigarette smoke contains toxic and cancer-causing chemicals that are harmful. Cigar smoke is harmful to both smokers and nonsmokers.

All other tobacco products including cigars should be taxed at the same amount as cigarettes. Cigars, whether large, small, or premium, should be taxed at rates equivalent to cigarettes. Currently large cigars are taxed at a lower rate than other tobacco products. Creating a tax cap for large cigars will create a loophole that the industry will take advantage of and harm the health of our communities.

Lowering or capping taxes on any tobacco product sends the wrong message. Our State has been leading the way in tobacco control, this bill is a step backwards for our State. I strongly oppose HB 145, HD1, Proposed SD2.

Mahalo

Yukiko Morimoto
2550 Kuhio Avenue, Apt. 2205
Honolulu, HI 96815

From: [Stephanie Moir](#)
To: [WAM Testimony](#)
Subject: Strongly Oppose HB 145, HD1, Proposed SD2 draft
Date: Tuesday, April 07, 2015 10:46:32 AM

April 7, 2015

To: The Honorable Jill N. Tokuda, Chair
The Honorable Ronald D. Kouchi, Vice Chair
Members, Senate Committee on Ways and Means

Hrg: Thurs., April 9, 2015 at 9:00 AM in Rm 211

Re: Strong Opposition to HB 145, HD1, Proposed SD2, Relating to Taxation

I strongly oppose HB 145, HD1, Proposed SD2, which would change 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 NOT a safe alternative to cigarettes. Unfortunately, many mistakenly believe that cigars are not harmful, but in fact cigars are addictive and harmful and are often marketed in a wide variety of kid-attracting flavors. Cigar smoke similar to cigarette smoke contains toxic and cancer-causing chemicals that are harmful. Cigar smoke is harmful to both smokers and nonsmokers.

All other tobacco products including cigars should be taxed at the same amount as cigarettes. Cigars, whether large, small, or premium, should be taxed at rates equivalent to cigarettes. Currently large cigars are taxed at a lower rate than other tobacco products. Creating a tax cap for large cigars will create a loophole that the industry will take advantage of and harm the health of our communities.

Lowering or capping taxes on any tobacco product sends the wrong message. Our State has been leading the way in tobacco control, this bill is a step backwards for our State. I strongly oppose HB 145, HD1, Proposed SD2.

Mahalo,
Stephanie Moir

Stephanie Moir
Kukula St.
Waipahu, HI 96797

From: [Denise Della](#)
To: [WAM Testimony](#)
Subject: Strongly Oppose HB 145, HD1, Proposed SD2 draft
Date: Tuesday, April 07, 2015 10:45:44 AM

April 7, 2015

To: The Honorable Jill N. Tokuda, Chair
The Honorable Ronald D. Kouchi, Vice Chair
Members, Senate Committee on Ways and Means

Hrg: Thurs., April 9, 2015 at 9:00 AM in Rm 211

Re: Strong Opposition to HB 145, HD1, Proposed SD2, Relating to Taxation

I strongly oppose HB 145, HD1, Proposed SD2, which would change 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 NOT a safe alternative to cigarettes. Unfortunately, many mistakenly believe that cigars are not harmful, but in fact cigars are addictive and harmful and are often marketed in a wide variety of kid-attracting flavors. Cigar smoke similar to cigarette smoke contains toxic and cancer-causing chemicals that are harmful. Cigar smoke is harmful to both smokers and nonsmokers.

All other tobacco products including cigars should be taxed at the same amount as cigarettes. Cigars, whether large, small, or premium, should be taxed at rates equivalent to cigarettes. Currently large cigars are taxed at a lower rate than other tobacco products. Creating a tax cap for large cigars will create a loophole that the industry will take advantage of and harm the health of our communities.

Lowering or capping taxes on any tobacco product sends the wrong message. Our State has been leading the way in tobacco control, this bill is a step backwards for our State. I strongly oppose HB 145, HD1, Proposed SD2.

Mahalo

Denise Della
98-662 Puailima Street
Aiea, HI 96701

From: [Chuck Tsang](#)
To: [WAM Testimony](#)
Subject: Strongly Oppose HB 145, HD1, Proposed SD2 draft
Date: Tuesday, April 07, 2015 10:44:33 AM

April 7, 2015

To: The Honorable Jill N. Tokuda, Chair
The Honorable Ronald D. Kouchi, Vice Chair
Members, Senate Committee on Ways and Means

Hrg: Thurs., April 9, 2015 at 9:00 AM in Rm 211

Re: Strong Opposition to HB 145, HD1, Proposed SD2, Relating to Taxation

I strongly oppose HB 145, HD1, Proposed SD2, which would change 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 NOT a safe alternative to cigarettes. Unfortunately, many mistakenly believe that cigars are not harmful, but in fact cigars are addictive and harmful and are often marketed in a wide variety of kid-attracting flavors. Cigar smoke similar to cigarette smoke contains toxic and cancer-causing chemicals that are harmful. Cigar smoke is harmful to both smokers and nonsmokers.

All other tobacco products including cigars should be taxed at the same amount as cigarettes. Cigars, whether large, small, or premium, should be taxed at rates equivalent to cigarettes. Currently large cigars are taxed at a lower rate than other tobacco products. Creating a tax cap for large cigars will create a loophole that the industry will take advantage of and harm the health of our communities.

Lowering or capping taxes on any tobacco product sends the wrong message. Our State has been leading the way in tobacco control, this bill is a step backwards for our State. I strongly oppose HB 145, HD1, Proposed SD2.

Mahalo

Chuck Tsang
310 W. Kaahumanu Avenue
Kihei, HI 96753

From: [dane Maxwell](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Tuesday, April 07, 2015 10:42:53 AM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

It's beyond my understanding why the state would like to deter individual seeking a healthier alternative to tobacco products. This proposed bill will place many people out of financial reach of e-cigarettes and possibly drive them back to tobacco dependency. E-cigarettes are not in any way a tobacco product and should not be categorized as such.

Please consider the health benefits to our community and keep them as accessible as possible to those in need.

Thank you for your time and consideration.

dane Maxwell
Kahului, HI

From: [Valerie Yontz](#)
To: [WAM Testimony](#)
Subject: Strongly Oppose HB 145, HD1, Proposed SD2 draft
Date: Tuesday, April 07, 2015 10:42:25 AM

April 7, 2015

To: The Honorable Jill N. Tokuda, Chair
The Honorable Ronald D. Kouchi, Vice Chair
Members, Senate Committee on Ways and Means

Hrg: Thurs., April 9, 2015 at 9:00 AM in Rm 211

Re: Strong Opposition to HB 145, HD1, Proposed SD2, Relating to Taxation

I strongly oppose HB 145, HD1, Proposed SD2, which would change 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 NOT a safe alternative to cigarettes. Unfortunately, many mistakenly believe that cigars are not harmful, but in fact cigars are addictive and harmful and are often marketed in a wide variety of kid-attracting flavors. Cigar smoke similar to cigarette smoke contains toxic and cancer-causing chemicals that are harmful. Cigar smoke is harmful to both smokers and nonsmokers.

All other tobacco products including cigars should be taxed at the same amount as cigarettes. Cigars, whether large, small, or premium, should be taxed at rates equivalent to cigarettes. Currently large cigars are taxed at a lower rate than other tobacco products. Creating a tax cap for large cigars will create a loophole that the industry will take advantage of and harm the health of our communities.

Lowering or capping taxes on any tobacco product sends the wrong message. Our State has been leading the way in tobacco control, this bill is a step backwards for our State. I strongly oppose HB 145, HD1, Proposed SD2.

Just remember actor Michael Douglas and his throat cancer linked to his cigar smoking. He does not smoke cigars any more and we do not to make it easy for others in Hawaii to get throat cancer by smoking cigars either.

Stop this bill. Thanks. Valerie Yontz

Valerie Yontz
677 Auwina Street
677 Auwina Street Kailua, HI 96734-3430
Kailua, HI 96734

From: [Gael Kanakaokai](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Tuesday, April 07, 2015 10:41:41 AM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

I believe that "tobacco juice" isn't harmful like smoked tobacco products. Thank you.

Thank you for your time and consideration.

Gael Kanakaokai
Honolulu, Hi.

From: [Cynthia Okazaki](#)
To: [WAM Testimony](#)
Subject: Strongly Oppose HB 145, HD1, Proposed SD2 draft
Date: Tuesday, April 07, 2015 10:41:05 AM

April 7, 2015

To: The Honorable Jill N. Tokuda, Chair
The Honorable Ronald D. Kouchi, Vice Chair
Members, Senate Committee on Ways and Means

Hrg: Thurs., April 9, 2015 at 9:00 AM in Rm 211

Re: Strong Opposition to HB 145, HD1, Proposed SD2, Relating to Taxation

I strongly oppose HB 145, HD1, Proposed SD2, which would change 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 NOT a safe alternative to cigarettes. Unfortunately, many mistakenly believe that cigars are not harmful, but in fact cigars are addictive and harmful and are often marketed in a wide variety of kid-attracting flavors. Cigar smoke similar to cigarette smoke contains toxic and cancer-causing chemicals that are harmful. Cigar smoke is harmful to both smokers and nonsmokers.

All other tobacco products including cigars should be taxed at the same amount as cigarettes. Cigars, whether large, small, or premium, should be taxed at rates equivalent to cigarettes. Currently large cigars are taxed at a lower rate than other tobacco products. Creating a tax cap for large cigars will create a loophole that the industry will take advantage of and harm the health of our communities.

Lowering or capping taxes on any tobacco product sends the wrong message. Our State has been leading the way in tobacco control, this bill is a step backwards for our State. I strongly oppose HB 145, HD1, Proposed SD2.

Mahalo

Cynthia Okazaki
47-666 Hai Alala St.
Kaneohe, HI 96744

From: [Stephanie Austin](#)
To: [WAM Testimony](#)
Subject: Strongly Oppose HB 145, HD1, Proposed SD2 draft
Date: Tuesday, April 07, 2015 10:40:17 AM

April 7, 2015

To: The Honorable Jill N. Tokuda, Chair
The Honorable Ronald D. Kouchi, Vice Chair
Members, Senate Committee on Ways and Means

Hrg: Thurs., April 9, 2015 at 9:00 AM in Rm 211

Re: Strong Opposition to HB 145, HD1, Proposed SD2, Relating to Taxation

I strongly oppose HB 145, HD1, Proposed SD2, which would change 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 NOT a safe alternative to cigarettes. Unfortunately, many mistakenly believe that cigars are not harmful, but in fact cigars are addictive and harmful and are often marketed in a wide variety of kid-attracting flavors. Cigar smoke similar to cigarette smoke contains toxic and cancer-causing chemicals that are harmful. Cigar smoke is harmful to both smokers and nonsmokers.

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Lowering or capping taxes on any tobacco product sends the wrong message. Our State has been leading the way in tobacco control, this bill is a step backwards for our State. I strongly oppose HB 145, HD1, Proposed SD2.

Mahalo

Stephanie Austin
495 Awalau Rd.
Haiku, HI 96708

From: [Marilyn Gagen](#)
To: [WAM Testimony](#)
Subject: Strongly Oppose HB 145, HD1, Proposed SD2 draft
Date: Tuesday, April 07, 2015 10:39:48 AM

April 7, 2015

To: The Honorable Jill N. Tokuda, Chair
The Honorable Ronald D. Kouchi, Vice Chair
Members, Senate Committee on Ways and Means

Hrg: Thurs., April 9, 2015 at 9:00 AM in Rm 211

Re: Strong Opposition to HB 145, HD1, Proposed SD2, Relating to Taxation

I strongly oppose HB 145, HD1, Proposed SD2, which would change 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 NOT a safe alternative to cigarettes. Unfortunately, many mistakenly believe that cigars are not harmful, but in fact cigars are addictive and harmful and are often marketed in a wide variety of kid-attracting flavors. Cigar smoke similar to cigarette smoke contains toxic and cancer-causing chemicals that are harmful. Cigar smoke is harmful to both smokers and nonsmokers.

All other tobacco products including cigars should be taxed at the same amount as cigarettes. Cigars, whether large, small, or premium, should be taxed at rates equivalent to cigarettes. Currently large cigars are taxed at a lower rate than other tobacco products. Creating a tax cap for large cigars will create a loophole that the industry will take advantage of and harm the health of our communities.

Lowering or capping taxes on any tobacco product sends the wrong message. Our State has been leading the way in tobacco control, this bill is a step backwards for our State. I strongly oppose HB 145, HD1, Proposed SD2.

Mahalo

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

From: [Erin Bantum](#)
To: [WAM Testimony](#)
Subject: Strongly Oppose HB 145, HD1, Proposed SD2 draft
Date: Tuesday, April 07, 2015 10:34:52 AM

April 7, 2015

To: The Honorable Jill N. Tokuda, Chair
The Honorable Ronald D. Kouchi, Vice Chair
Members, Senate Committee on Ways and Means

Hrg: Thurs., April 9, 2015 at 9:00 AM in Rm 211

Re: Strong Opposition to HB 145, HD1, Proposed SD2, Relating to Taxation

I strongly oppose HB 145, HD1, Proposed SD2, which would change 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 NOT a safe alternative to cigarettes. Unfortunately, many mistakenly believe that cigars are not harmful, but in fact cigars are addictive and harmful and are often marketed in a wide variety of kid-attracting flavors. Cigar smoke similar to cigarette smoke contains toxic and cancer-causing chemicals that are harmful. Cigar smoke is harmful to both smokers and nonsmokers.

All other tobacco products including cigars should be taxed at the same amount as cigarettes. Cigars, whether large, small, or premium, should be taxed at rates equivalent to cigarettes. Currently large cigars are taxed at a lower rate than other tobacco products. Creating a tax cap for large cigars will create a loophole that the industry will take advantage of and harm the health of our communities.

Lowering or capping taxes on any tobacco product sends the wrong message. Our State has been leading the way in tobacco control, this bill is a step backwards for our State. I strongly oppose HB 145, HD1, Proposed SD2.

Mahalo

Erin Bantum
677 Ala Moana Blvd Suite 200
Honolulu, HI 96822

From: [Koa Robinson](#)
To: [WAM Testimony](#)
Subject: Strongly Oppose HB 145, HD1, Proposed SD2 draft
Date: Tuesday, April 07, 2015 10:34:31 AM

April 7, 2015

To: The Honorable Jill N. Tokuda, Chair
The Honorable Ronald D. Kouchi, Vice Chair
Members, Senate Committee on Ways and Means

Hrg: Thurs., April 9, 2015 at 9:00 AM in Rm 211

Re: Strong Opposition to HB 145, HD1, Proposed SD2, Relating to Taxation

I strongly oppose HB 145, HD1, Proposed SD2, which would change 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 NOT a safe alternative to cigarettes. Unfortunately, many mistakenly believe that cigars are not harmful, but in fact cigars are addictive and harmful and are often marketed in a wide variety of kid-attracting flavors. Cigar smoke similar to cigarette smoke contains toxic and cancer-causing chemicals that are harmful. Cigar smoke is harmful to both smokers and nonsmokers.

All other tobacco products including cigars should be taxed at the same amount as cigarettes. Cigars, whether large, small, or premium, should be taxed at rates equivalent to cigarettes. Currently large cigars are taxed at a lower rate than other tobacco products. Creating a tax cap for large cigars will create a loophole that the industry will take advantage of and harm the health of our communities.

Lowering or capping taxes on any tobacco product sends the wrong message. Our State has been leading the way in tobacco control, this bill is a step backwards for our State. I strongly oppose HB 145, HD1, Proposed SD2.

Mahalo

Koa Robinson
894 Queen Street
Honolulu, HI 96822

From: [May Rose Dela Cruz](#)
To: [WAM Testimony](#)
Subject: Strongly Oppose HB 145, HD1, Proposed SD2 draft
Date: Tuesday, April 07, 2015 10:34:23 AM

April 7, 2015

To: The Honorable Jill N. Tokuda, Chair
The Honorable Ronald D. Kouchi, Vice Chair
Members, Senate Committee on Ways and Means

Hrg: Thurs., April 9, 2015 at 9:00 AM in Rm 211

Re: Strong Opposition to HB 145, HD1, Proposed SD2, Relating to Taxation

I strongly oppose HB 145, HD1, Proposed SD2, which would change 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 NOT a safe alternative to cigarettes. Unfortunately, many mistakenly believe that cigars are not harmful, but in fact cigars are addictive and harmful and are often marketed in a wide variety of kid-attracting flavors. Cigar smoke similar to cigarette smoke contains toxic and cancer-causing chemicals that are harmful. Cigar smoke is harmful to both smokers and nonsmokers.

All other tobacco products including cigars should be taxed at the same amount as cigarettes. Cigars, whether large, small, or premium, should be taxed at rates equivalent to cigarettes. Currently large cigars are taxed at a lower rate than other tobacco products. Creating a tax cap for large cigars will create a loophole that the industry will take advantage of and harm the health of our communities.

Lowering or capping taxes on any tobacco product sends the wrong message. Our State has been leading the way in tobacco control, this bill is a step backwards for our State. I strongly oppose HB 145, HD1, Proposed SD2.

Mahalo

May Rose Dela Cruz
894 Queen Street
894 Queen Street
Honolulu, HI 96813

From: [Judith Downey](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Tuesday, April 07, 2015 10:33:59 AM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Judith Downey
Laguna Niguel, CA

From: [AJ Tauber](#)
To: [WAM Testimony](#)
Subject: Strongly Oppose HB 145, HD1, Proposed SD2 draft
Date: Tuesday, April 07, 2015 10:32:27 AM

April 7, 2015

To: The Honorable Jill N. Tokuda, Chair
The Honorable Ronald D. Kouchi, Vice Chair
Members, Senate Committee on Ways and Means

Hrg: Thurs., April 9, 2015 at 9:00 AM in Rm 211

Re: Strong Opposition to HB 145, HD1, Proposed SD2, Relating to Taxation

I strongly oppose HB 145, HD1, Proposed SD2, which would change 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 NOT a safe alternative to cigarettes. Unfortunately, many mistakenly believe that cigars are not harmful, but in fact cigars are addictive and harmful and are often marketed in a wide variety of kid-attracting flavors. Cigar smoke similar to cigarette smoke contains toxic and cancer-causing chemicals that are harmful. Cigar smoke is harmful to both smokers and nonsmokers.

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Lowering or capping taxes on any tobacco product sends the wrong message. Our State has been leading the way in tobacco control, this bill is a step backwards for our State. I strongly oppose HB 145, HD1, Proposed SD2.

Mahalo

AJ Tauber

Honolulu, HI 96822

From: [Carol Kozlovich](#)
To: [WAM Testimony](#)
Subject: Strongly Oppose HB 145, HD1, Proposed SD2 draft
Date: Tuesday, April 07, 2015 10:31:30 AM

April 7, 2015

To: The Honorable Jill N. Tokuda, Chair
The Honorable Ronald D. Kouchi, Vice Chair
Members, Senate Committee on Ways and Means

Hrg: Thurs., April 9, 2015 at 9:00 AM in Rm 211

Re: Strong Opposition to HB 145, HD1, Proposed SD2, Relating to Taxation

I strongly oppose HB 145, HD1, Proposed SD2, which would change the tax on large cigars to the lesser of a) 50 cents each or b) 50 percent of the wholesale price for each cigar.

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Lowering or capping taxes on any tobacco product sends the wrong message. Our State has been leading the way in tobacco control, this bill is a step backwards for our State. I strongly oppose HB 145, HD1, Proposed SD2.

Mahalo

Carol Kozlovich
P.O. Box 25606
Honolulu, HI 96825

From: [Bernie Sakoda](#)
To: [WAM Testimony](#)
Subject: Strongly Oppose HB 145, HD1, Proposed SD2 draft
Date: Tuesday, April 07, 2015 10:30:46 AM

April 7, 2015

To: The Honorable Jill N. Tokuda, Chair
The Honorable Ronald D. Kouchi, Vice Chair
Members, Senate Committee on Ways and Means

Hrg: Thurs., April 9, 2015 at 9:00 AM in Rm 211

Re: Strong Opposition to HB 145, HD1, Proposed SD2, Relating to Taxation

I strongly oppose HB 145, HD1, Proposed SD2, which would change the tax on large cigars to the lesser of a) 50 cents each or b) 50 percent of the wholesale price for each cigar.

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Lowering or capping taxes on any tobacco product sends the wrong message. Our State has been leading the way in tobacco control, this bill is a step backwards for our State. I strongly oppose HB 145, HD1, Proposed SD2.

Mahalo

Bernie Sakoda
3630 Lala Rd
Lihue, HI 96766

From: [Michael Kellar](#)
To: [WAM Testimony](#)
Subject: Strongly Oppose HB 145, HD1, Proposed SD2 draft
Date: Tuesday, April 07, 2015 10:28:28 AM

April 7, 2015

To: The Honorable Jill N. Tokuda, Chair
The Honorable Ronald D. Kouchi, Vice Chair
Members, Senate Committee on Ways and Means

Hrg: Thurs., April 9, 2015 at 9:00 AM in Rm 211

Re: Strong Opposition to HB 145, HD1, Proposed SD2, Relating to Taxation

I strongly oppose HB 145, HD1, Proposed SD2, which would change the tax on large cigars to the lesser of a) 50 cents each or b) 50 percent of the wholesale price for each cigar.

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Lowering or capping taxes on any tobacco product sends the wrong message. Our State has been leading the way in tobacco control, this bill is a step backwards for our State. I strongly oppose HB 145, HD1, Proposed SD2.

Mahalo

Michael Kellar
45-401 Mokulele Dr. #32
Kaneohe, HI 96744

From: [Bryan Talisayan](#)
To: [WAM Testimony](#)
Subject: Strongly Oppose HB 145, HD1, Proposed SD2 draft
Date: Tuesday, April 07, 2015 10:27:58 AM

April 7, 2015

To: The Honorable Jill N. Tokuda, Chair
The Honorable Ronald D. Kouchi, Vice Chair
Members, Senate Committee on Ways and Means

Hrg: Thurs., April 9, 2015 at 9:00 AM in Rm 211

Re: Strong Opposition to HB 145, HD1, Proposed SD2, Relating to Taxation

I strongly oppose HB 145, HD1, Proposed SD2, which would change 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 NOT a safe alternative to cigarettes. Unfortunately, many mistakenly believe that cigars are not harmful, but in fact cigars are addictive and harmful and are often marketed in a wide variety of kid-attracting flavors. Cigar smoke similar to cigarette smoke contains toxic and cancer-causing chemicals that are harmful. Cigar smoke is harmful to both smokers and nonsmokers.

All other tobacco products including cigars should be taxed at the same amount as cigarettes. Cigars, whether large, small, or premium, should be taxed at rates equivalent to cigarettes. Currently large cigars are taxed at a lower rate than other tobacco products. Creating a tax cap for large cigars will create a loophole that the industry will take advantage of and harm the health of our communities.

Lowering or capping taxes on any tobacco product sends the wrong message. Our State has been leading the way in tobacco control, this bill is a step backwards for our State. I strongly oppose HB 145, HD1, Proposed SD2.

Mahalo

Bryan Talisayan
2403 Pacific Heights Road
Honolulu, HI 96813

From: [Kim Swartz](#)
To: [WAM Testimony](#)
Subject: Strongly Oppose HB 145, HD1, Proposed SD2 draft
Date: Tuesday, April 07, 2015 10:26:30 AM

April 7, 2015

To: The Honorable Jill N. Tokuda, Chair
The Honorable Ronald D. Kouchi, Vice Chair
Members, Senate Committee on Ways and Means

Hrg: Thurs., April 9, 2015 at 9:00 AM in Rm 211

Re: Strong Opposition to HB 145, HD1, Proposed SD2, Relating to Taxation

I strongly oppose HB 145, HD1, Proposed SD2, which would change 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 NOT a safe alternative to cigarettes. Unfortunately, many mistakenly believe that cigars are not harmful, but in fact cigars are addictive and harmful and are often marketed in a wide variety of kid-attracting flavors. Cigar smoke similar to cigarette smoke contains toxic and cancer-causing chemicals that are harmful. Cigar smoke is harmful to both smokers and nonsmokers.

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Lowering or capping taxes on any tobacco product sends the wrong message. Our State has been leading the way in tobacco control, this bill is a step backwards for our State. I strongly oppose HB 145, HD1, Proposed SD2.

Mahalo

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

From: [Michelle Gray](#)
To: [WAM Testimony](#)
Subject: Strongly Oppose HB 145, HD1, Proposed SD2 draft
Date: Tuesday, April 07, 2015 10:26:19 AM

April 7, 2015

To: The Honorable Jill N. Tokuda, Chair
The Honorable Ronald D. Kouchi, Vice Chair
Members, Senate Committee on Ways and Means

Hrg: Thurs., April 9, 2015 at 9:00 AM in Rm 211

Re: Strong Opposition to HB 145, HD1, Proposed SD2, Relating to Taxation

I strongly oppose HB 145, HD1, Proposed SD2, which would change 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 NOT a safe alternative to cigarettes. Unfortunately, many mistakenly believe that cigars are not harmful, but in fact cigars are addictive and harmful and are often marketed in a wide variety of kid-attracting flavors. Cigar smoke similar to cigarette smoke contains toxic and cancer-causing chemicals that are harmful. Cigar smoke is harmful to both smokers and nonsmokers.

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Lowering or capping taxes on any tobacco product sends the wrong message. Our State has been leading the way in tobacco control, this bill is a step backwards for our State. I strongly oppose HB 145, HD1, Proposed SD2.

Mahalo

Michelle Gray
430 Lanipuaa Street
Honolulu, HI 96825

From: [JoAnn Tsark](#)
To: [WAM Testimony](#)
Subject: Strongly Oppose HB 145, HD1, Proposed SD2 draft
Date: Tuesday, April 07, 2015 10:26:19 AM

April 7, 2015

To: The Honorable Jill N. Tokuda, Chair
The Honorable Ronald D. Kouchi, Vice Chair
Members, Senate Committee on Ways and Means

Hrg: Thurs., April 9, 2015 at 9:00 AM in Rm 211

Re: Strong Opposition to HB 145, HD1, Proposed SD2, Relating to Taxation

I strongly oppose HB 145, HD1, Proposed SD2, which would change 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 NOT a safe alternative to cigarettes. Unfortunately, many mistakenly believe that cigars are not harmful, but in fact cigars are addictive and harmful and are often marketed in a wide variety of kid-attracting flavors. Cigar smoke similar to cigarette smoke contains toxic and cancer-causing chemicals that are harmful. Cigar smoke is harmful to both smokers and nonsmokers.

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Lowering or capping taxes on any tobacco product sends the wrong message. Our State has been leading the way in tobacco control, this bill is a step backwards for our State. I strongly oppose HB 145, HD1, Proposed SD2.

Mahalo

JoAnn Tsark
1669 B Palolo Ave
Honolulu, HI 96816

From: [Sandra Downey-Wheeler](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Tuesday, April 07, 2015 10:23:47 AM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Sandra Downey-Wheeler
Honolulu, HI

From: [Adam Downey](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Tuesday, April 07, 2015 10:22:52 AM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Adam Downey
Brooklyn, NY

From: [Sid](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Tuesday, April 07, 2015 10:11:18 AM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Sid
Aiea, Hi

From: [micah nascimento](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Tuesday, April 07, 2015 10:09:21 AM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

micah nascimento
honolulu,hi

From: [David Compton](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Tuesday, April 07, 2015 10:06:13 AM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

David Compton
honolulu, hi

From: [James Concepcion](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Tuesday, April 07, 2015 10:00:39 AM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

James Concepcion
Honolulu, HI

From: [Brian Andrew Kainoa Cremer](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Tuesday, April 07, 2015 9:54:32 AM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

The use of ecig has helped me in a lot of ways and if this passes I will not be able to use this life changing devices due to \$ reasons. In the time I've used these devices I've noticed I could breathe better when I go diving I can stay under the water better I've meet lots of good people some which I call family now I've got many of friends and family to change over to eciggarets so please don't pass this bill there is a very large community within this industry which will fall apart if you pass this

Thank you for your time and consideration.

Brian Andrew Kainoa Cremer
Kauai,HI

From: [Amanda Cabrera](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Tuesday, April 07, 2015 9:39:01 AM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Amanda Cabrera
Horn Lake, MS

From: [Shelsy Lonso](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Tuesday, April 07, 2015 9:38:13 AM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

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The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Shelsy Lonso
Aiea , Hi

From: [Tara Murray](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Tuesday, April 07, 2015 9:34:47 AM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

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Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Tara Murray
United States

From: [Mike Schoneman](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Tuesday, April 07, 2015 9:34:30 AM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

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Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Mike Schoneman
United States

From: [Amber Obano](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Tuesday, April 07, 2015 9:32:31 AM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Amber Obano
United States

From: [Carol Thompson](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Tuesday, April 07, 2015 9:20:41 AM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

E-cigs and e-juice are finally a hope for the smokers who wants to save their lives by finding an alternative to tobacco cigarettes. Smokers for years have paid with tax and their lives to this country. Please stop this tax that would do nothing but over burden those of us that use vaping as away of saving our lives and fighting off a habit that has killed many and make sooooo many others rich.....

Thank you for your time and consideration.

Carol Thompson
United States

From: [Shannell Lonso](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Tuesday, April 07, 2015 9:19:43 AM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

I strongly oppose because E-Cigarettes does not contain any tobacco products and therefore should not be considered as a tobacco product. The State of Hawaii keeps raising the taxes on tobacco products in the hopes to make people quit, then when people find an alternative to quit, the state of Hawaii wants to tax that too. We as citizens should have the right to distinguish what is good and what is bad for us, we should be able to make our own decisions! E Cigarettes do not harm anyone like Alcohol does, so why don't you raise alcohol tax???

Thank you for your time and consideration.

Shannell Lonso
Aiea, Hi

From: [douglas holdeman](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Tuesday, April 07, 2015 9:16:57 AM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

douglas holdeman
Mesa, AZ

From: [Barb Long](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Tuesday, April 07, 2015 9:14:11 AM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Barb Long

From: [Eric Linares](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Tuesday, April 07, 2015 9:01:19 AM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I oppose bills HB145 SD1 & SD2.

Together we can put an end to smoking.

Thank you for your time and consideration.

Eric Linares
Houston ,Tx.

From: [Steve Hale](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Tuesday, April 07, 2015 8:48:21 AM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Steve Hale
United States

From: [Bonifacio Areola](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Tuesday, April 07, 2015 8:29:16 AM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

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Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Vaping saved my life. Vaping helped me quit smoking cigarettes and live a healthier life. I breathe better also. There is no other alternatives that helped me to stop smoking cigarettes which contains massive amount of harmful chemicals. If you do care about Hawaii and living in a healthier place you'd oppose the bill too. I lost my parents due to cigarette smoking. I don't want to see any more of my loved ones end up being in that same situation. Vaping is the key to stop smoking.

Thank you for your time and consideration.

Bonifacio Areola
Honolulu, HI

From: [Martin](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Tuesday, April 07, 2015 8:22:54 AM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

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Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Martin
Arizona

From: [Deleanor Knowles](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Tuesday, April 07, 2015 8:02:09 AM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

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Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Deleanor Knowles

From: [Joshua Paiva](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Tuesday, April 07, 2015 8:02:05 AM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

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Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Joshua Paiva
Hilo, HI

From: [wayne sturgill](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Tuesday, April 07, 2015 7:53:42 AM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

wayne sturgill
clarksville, tn

From: [Joseph Diragi](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Tuesday, April 07, 2015 7:53:25 AM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

The fact that e-cigarettes contain literally 0 tobacco is enough to prove that what you're doing is wrong. Think of the people, not the corporations. These devices save lives, If you want to regulate them, do it in a productive way.

Thank you for your time and consideration.

Joseph Diragi
United States

From: [Eric Chamberlain](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Tuesday, April 07, 2015 7:48:37 AM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

E cigarettes have helped both me and my wife stop smoking completely and we are passionate about this issue. Our health is better now and our life expectancy I believe is much greater. We have decided to only vote for candidates who are not on the side of big tobacco and the pharmaceutical companies but rather on the side of those who want the option to quit smoking. E cigarettes have the best chance of helping people to quit.

We also will look at whether the state or country we are planning to visit supports our choice to quit smoking by making it legal and affordable to use e cigarette products when we are visiting. We will know a state does not want us and support us by their laws. If Hawaii does not want us to visit I am sure Jamaica or someplace else in the Caribbean would be glad to have us spend our money there without taxing us or passing laws that limit our ability to use e cigarettes.

Thank you for your time and consideration.

Eric Chamberlain

From: [William Windsor](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Tuesday, April 07, 2015 7:42:04 AM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

William Windsor
clarksville, TN

From: [robin haltiwanger](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Tuesday, April 07, 2015 7:29:18 AM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

robin haltiwanger
clarksville Tennessee

From: [Jesse Rogers](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Tuesday, April 07, 2015 7:02:02 AM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

These Deeming Regulations are going to kill our industry ...Many people like myself started Vaping as a means to quit smoking and to live a healthier Life style ...I was a smoker of 20 plus years and tried everything to quit ..from patches to gums and even went as far as seeing my doctor for help ..nothing worked ..Then one day i saw a sign that said....."Stop Smoking Start Vaping " So I stopped and asked what this Vaping thing was and the rep explained that Vaping is a much healthier much more effective way to quit traditional tobaccoSo i decided to give it one more shot ..and i am so happy that i did ..I can now breath much better ..I dont wake up in the middle of the night trying to catch my breath ...My snoring has stopped i dont need my inhaler anymore ...Just had my DOT physical last week and my Doctor has given me a clean bill of health ...I find it strange that our government for many many years has told us through ads and spokes people that we need to quit smoking and when we find a means to do just that ..Our government wants to take that means away ...Through all the research that has been done just in the last year ...we have found Nothing not one shred of evidence that these products are in anyway harmfulI ask that you oppose this harmful Bill towards our industry and our PassionThank you

Thank you for your time and consideration.

Jesse Rogers
Clarksville, TN

From: [Sue Stanton](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Tuesday, April 07, 2015 6:55:04 AM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

I have smoked for over 50 years and have finally quit. I owe it all to e-cigarettes when nothing else had worked for me. I truly feel like I have a new lease on life now. I hope others will also have this opportunity to quit, feel better and live a long healthy life.

Thank you for your time and consideration.

Sue Stanton

From: [G.j. Cox](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Tuesday, April 07, 2015 6:36:19 AM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

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Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

53 year smoker here and now a nearly 2 yr vaper. Why would you strangle the very industry that effectively and more efficiently get people to stop smoking unless it's to make sure to fill your treasury with the "sin" tax you've grown accustomed to? How can you justify making an exception to cigars which are definitely a tobacco product? Please be advised that your lovely state is off my "must go to see" list.

Thank you for your time and consideration.

G.j. Cox

From: [trevor Cunningham](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Tuesday, April 07, 2015 6:07:19 AM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

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Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

trevor Cunningham

From: [Christopher Claassen](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Tuesday, April 07, 2015 6:07:19 AM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

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Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

I may not live in your state but I am appalled that anyone would want to tax people so much for something that has been proven to be less toxic than traditional methods. In addition I find it shameful that the government is so greedy for money that they would even entertain the idea of taxing those who are trying to make themselves better so outrageously

Thank you for your time and consideration.

Christopher Claassen
illinois

From: [Richard Pyle](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Tuesday, April 07, 2015 6:00:01 AM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

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Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Richard Pyle

From: [Amy zemblidge](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Tuesday, April 07, 2015 5:53:33 AM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

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Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Amy zemblidge
st Louis MO

From: [william mehring](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Tuesday, April 07, 2015 5:45:08 AM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

This is totally antithetical to promoting a good alternative to quit cigarettes...If passed you will make it impossible for those who want to vape to afford it....There is no logic in this bill, except that you are being supported by either big pharma, the tobacco industry and sorted others.....Do what is morally right....

Thank you for your time and consideration.

william mehring
United States

From: [Wendy Wilson](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Tuesday, April 07, 2015 5:31:04 AM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

I Vape, I Vote, and as an American citizen, I believe we need to keep officials in office who are genuinely concerned with bettering our way of life. The liberties we have enjoyed, the rights to make our own choices concerning our health- should not be infringed upon by those who are uneducated, misled, or unwilling to research the facts. Freedom allows for options. Please, Don't legislate our options away. Here's to our health, and Thank You, in advance :)

Thank you for your time and consideration.

Wendy Wilson
Alliance, Nebraska

From: [Carol McDuffie](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Tuesday, April 07, 2015 5:27:55 AM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Carol McDuffie

From: [Kevin A Aquino](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Tuesday, April 07, 2015 5:13:36 AM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I oppose bills HB145 SD1 & SD2.

I oppose bills HB145 SD1 & SD2.

Thank you for your time and consideration.

Kevin A Aquino

From: [Adam Gonsalves](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Tuesday, April 07, 2015 5:11:38 AM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

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Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Adam Gonsalves
Hilo, Hi

From: [Marcus Dumarán](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Tuesday, April 07, 2015 4:59:36 AM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

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Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Marcus Dumarán
Ewa Beach, HI

From: [Ginger Morin](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Tuesday, April 07, 2015 4:50:08 AM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

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Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

5 years some free,VAPING saved my life and a lot of people's life's around me

Thank you for your time and consideration.

Ginger Morin

From: [Angela R Aden](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Tuesday, April 07, 2015 4:37:25 AM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Angela R Aden

From: [Jericho LaRose](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Tuesday, April 07, 2015 4:33:03 AM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

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Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Jericho LaRose
CT

From: [Tabatha Green](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Tuesday, April 07, 2015 4:31:05 AM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

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Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Vaping saved my life and the life of so many others!

Thank you for your time and consideration.

Tabatha Green
kentwood,mi

From: [Sandra. Pope](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Tuesday, April 07, 2015 4:30:01 AM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

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Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

I started vaping 2 months ago and I am so much healthier now. I smoked cigarettes for 30yrs and since I started vaping. I havnt had the urge to smoke. And I am now nicotine free. I vape for the flavors and I'm now losing weight bc of the sweet and fruity flavors, I dont want sweets anymore. Please don't take this healthy alternative away from us and please don't tax it.

Thank you for your time and consideration.

Sandra. Pope
Sheridan Arkansas

From: [Rick Roberts](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Tuesday, April 07, 2015 4:26:44 AM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

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Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

I just would like to tell you that quitting smoking was the best thing I've done, and if it wasn't for electronic cigarettes and e liquid it might have not happened. Raising the price and tax on these things will only make it harder for people to afford to buy this merchandise to help them quit and easier for people to stay smoking. Smoking tobacco products is proven to cause all kinds of health issues and even death. Vaping on the other hand has no poisonous chemicals like cigarettes do. Thank you for your time and I hope you find it in your heart to not pass this bill.

Thank you for your time and consideration.

Rick Roberts
monroe nc

From: [Michael Javier](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Tuesday, April 07, 2015 4:06:10 AM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

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Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Michael Javier
Maui, HI

From: [Menachem Levy](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Tuesday, April 07, 2015 4:05:15 AM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

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Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Menachem Levy

From: [Randi](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Tuesday, April 07, 2015 4:00:23 AM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

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Thank you for your time and consideration.

Randi

From: [Philip Rushton](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Tuesday, April 07, 2015 3:52:40 AM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

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Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Philip Rushton

From: [mona paschal](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Tuesday, April 07, 2015 3:40:41 AM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

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Thank you for your time and consideration.

mona paschal

From: [Ethan Knoebel](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Tuesday, April 07, 2015 3:36:40 AM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

I strongly oppose HB145 SD1&SD2, an excise tax of this size will artificially decrease consumer demand, and stop people from transitioning away from a known danger - cigarettes.

Whether attempting to increase the public health or raise more money, neither objective will be achieved. The excise tax will kill all the current sales tax revenue generators you have in your state, and will be replaced with nothing. For those that think vaping is the 'unknown' danger compared to cigarettes known danger, I highly recommend going to www.ecigarette-research.com, and diving down the peer-reviewed rabbit hole. You'll find that while they arent perfectly safe, they are several magnitudes safer than the combustion of plant matter.

Thank you for your time,

Ethan Knoebel

Thank you for your time and consideration.

Ethan Knoebel

From: [Chris Garrison](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Tuesday, April 07, 2015 3:35:50 AM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

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Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Chris Garrison
bear creek alabama

From: [Charles W Miller](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Tuesday, April 07, 2015 3:29:36 AM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

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Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

www.clivebates.com/?p=2391

www.ecigarette-research.org/research/index.php/research/research-2015/195-ecig-net

Thank you for your time and consideration.

Charles W Miller
Manassas, VA

From: [Kelli Wadsworth](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Tuesday, April 07, 2015 3:29:09 AM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

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Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

i have always wanted to visit Hawaii, but I would have to reconsider my plans to spend money in this state if such a tax were to pass. I quit smoking 1-1/2 years ago thanks to vapor products. Don't punish people for quitting. Vote no!

Thank you for your time and consideration.

Kelli Wadsworth
Decatur, AL

From: [Caleb Andersen](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Tuesday, April 07, 2015 3:26:36 AM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

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Thank you for your time and consideration.

Caleb Andersen
United States

From: [Anne Guillot](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Tuesday, April 07, 2015 3:25:06 AM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

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Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Anne Guillot

From: [Jennifer Harrop](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Tuesday, April 07, 2015 3:12:59 AM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Jennifer Harrop

From: [Thomas Berdon](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Tuesday, April 07, 2015 3:11:07 AM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Thomas Berdon
Hilo, HI

From: [Richard Bourlet](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Tuesday, April 07, 2015 2:52:50 AM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Richard Bourlet
East Peoria, il.

From: [David DeWitt](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Tuesday, April 07, 2015 2:48:04 AM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

David DeWitt
Cumberland, MD.

From: [Jose Mendoza Jr](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Tuesday, April 07, 2015 2:38:49 AM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Jose Mendoza Jr

From: [Jeremy Jolley](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Tuesday, April 07, 2015 2:30:10 AM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Jeremy Jolley

From: [Darius Kawelolani](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Tuesday, April 07, 2015 2:28:17 AM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Darius Kawelolani
Ewa Beach, HI

From: [Brett Wagner](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Tuesday, April 07, 2015 2:27:14 AM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Brett Wagner
Midland, TX

From: [James D. Sikes](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Tuesday, April 07, 2015 2:21:41 AM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

James D. Sikes
United States

From: [Ryan k](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Tuesday, April 07, 2015 2:18:04 AM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Ryan k
Honolulu,hi

From: [chris pinno](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Tuesday, April 07, 2015 1:49:37 AM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

chris pinno
Oshkosh, Wisconsin 54901

From: [Jeff Smith](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Tuesday, April 07, 2015 1:45:26 AM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

I purchased my first vape in Honolulu in 2010 while on vacation. I have not smoked since going on 5 years. I love your state do not make vapers pay for choosing a healthier life style.

Thank you for your time and consideration.

Jeff Smith
Kalamazoo Mi.

From: [Beglar yegiazaryan](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Tuesday, April 07, 2015 1:20:25 AM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

I strongly oppose

Thank you for your time and consideration.

Beglar yegiazaryan
Hilo hi

From: [Ken Anderson](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Tuesday, April 07, 2015 1:20:01 AM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Ken Anderson

From: [Thomas cole](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Tuesday, April 07, 2015 1:04:45 AM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Thomas cole
aiea, hi

From: [walker jones](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Tuesday, April 07, 2015 1:00:04 AM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

walker jones

From: [Suzanne Jackson](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Tuesday, April 07, 2015 12:40:13 AM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Suzanne Jackson
Hawaii

From: [denise barrett-ramirez](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Tuesday, April 07, 2015 12:31:42 AM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Vaping saved my life

Thank you for your time and consideration.

denise barrett-ramirez
port Angeles, WA

From: [Ryan lee](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Tuesday, April 07, 2015 12:31:27 AM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Don't take away or make what has helped me breath better so expensive that I can no longer afford it. I'm a single father, wife has a medical issue and can't work and has no income so I am paying for everything. Please don't make it so I can no longer afford a healthier substitute for smoking cigarettes. Thank you for your time.

Thank you for your time and consideration.

Ryan lee
newark, Ohio

From: [JASON ANCHETA](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Tuesday, April 07, 2015 12:16:12 AM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

JASON ANCHETA
HONOLULU, HI

From: [Terrance Gabaylo](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Monday, April 06, 2015 11:51:52 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Terrance Gabaylo
Ewa Beach, HI

From: [christian reyes](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Monday, April 06, 2015 11:50:04 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

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Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

christian reyes

From: [Randy Leiato](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Monday, April 06, 2015 11:46:01 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Randy Leiato
Nanakuli, HI

From: [manuel puga](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Monday, April 06, 2015 11:45:33 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

manuel puga
United States

From: [Justin Nascimento](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Monday, April 06, 2015 11:40:55 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Justin Nascimento
Pearl City, HI

From: [Ariel Amigable](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Monday, April 06, 2015 11:37:44 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Ariel Amigable
waipahu, hawaii

From: [Justin Jay Ben](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Monday, April 06, 2015 11:37:39 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Justin Jay Ben
Ewa Beach, HI

From: [Arielle](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Monday, April 06, 2015 11:35:19 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Also, we are already talking out using profits which we get from affordable merchandise to put toward charities. This will definitely set us back with what we can do for the selected charity or more. If you give us a chance to show what we can give back to the state of Hawaii and more you will not regret not passing this bill. I give you my word, the vape industry is building and soon enough when we can all settle down after all these bills, I can reassure you will all see only positivity coming out from us. Aside from reducing the cancer numbers we will also show you differences in the generations to come so long you give us the chance and time to prove how beneficial e cigarettes can be. In fact, we don't even refer to our vaping merchandise as cigarettes. So if you really think about the bill of raising taxes, it will not give you guys opportunities to see what could be. We all may not submit testimonies but give us the time to. Everyone would rather visually see things at events than read it on the news or Facebook. Let us continue to do what we are doing and I guarantee you all that the changes will happen. People need to be educated about these things, we can't teach them just by having them pay taxes. But also educate yourselves. We do not distribute tobacco nor encourage it. That's the real target you want to aim for. Please help us help Hawaii with our affordable, less hazardous alternative to living life. I hope you appreciate every testimony that is sent.

Thank you for your time and consideration.

Arielle
Waipahu, HI

From: [Jacob Mellick](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Monday, April 06, 2015 11:19:45 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Jacob Mellick
United States

From: [Marc justin laforteza](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Monday, April 06, 2015 11:13:41 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Marc justin laforteza
Honolulu, HI

From: [Alika Spahn Naihe](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Monday, April 06, 2015 10:40:21 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Alika Spahn Naihe
Kalihi, Honolulu, HI

From: [Erik Ho](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Monday, April 06, 2015 10:40:04 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Erik Ho
Waimanalo

From: [Nancy Wilson](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Monday, April 06, 2015 10:34:28 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Nancy Wilson
Waipahu, HI

From: [Michael Sevilla](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Monday, April 06, 2015 10:24:08 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

The fact remains that there is no substantial proof "vaping" products are equally (or more) harmful as tobacco products. There is legitimate studies showing next to nothing on negative toxins or inhalants produced from vapor products. Therefor, to class vapor products in the same category as the infamously labeled "cancer stick" is ludicrous.

Thank you for your time and consideration.

Michael Sevilla
Ewa Beach, HI

From: [Shanice S.](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Monday, April 06, 2015 10:00:38 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Shanice S.
Kaneohe, HI

From: [Jon Au](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Monday, April 06, 2015 9:53:07 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Jon Au
Honolulu, HI

From: [Savannah Coloma](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Monday, April 06, 2015 9:52:34 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Savannah Coloma
Ewa Beach, hawaii

From: [Brooke Balasbas](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Monday, April 06, 2015 9:52:09 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Brooke Balasbas
Ewa Beach, hawaii

From: [Ashley Fernandez](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Monday, April 06, 2015 9:52:04 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD1 & SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bills HB145 SD1 & SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD1 & SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

Thank you for your time and consideration.

Ashley Fernandez
Ewa BEach Hawaii

From: [Rhonda Benigno](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Monday, April 06, 2015 9:50:26 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD2

Hearing: WAM, Thursday, April 9, 2015 9:00 am

I strongly oppose bill HB145 SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the special treatment of large cigars regarding these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to treat them specially compared to vapor products.

What's the purpose of increasing taxes and banning these products? You people act like this is a tobacco product. As long as this has been on the market, it made lives much healthier and no health problems found. It DOES NOT contain any chemicals or unhealthy ingredients! I can understand where it should be prohibited as regular cigarettes, I mean common courtesy of course some people don't like smoke in their surroundings, But to ban and tax these products what will it do? So many people have found Electronic cigarettes the best way to quit smoking. Instead of trying to ban or even tax these products, do away with regular cigarettes for good. That's one of the number one causes of death today. Go HARRAS tobacco companies instead of small businesses that's trying to make people enjoy a healthier lifestyle!!!

Thank you for your time and consideration.

Rhonda Benigno
honolulu, hi

From: [Ralph Macomber](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Monday, April 06, 2015 9:40:45 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD2

Hearing: WAM, Thursday, April 9, 2015 9:10:00 am

I strongly oppose bill HB145 SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the exemption of large cigars from these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to exempt them while taxing vapor products. E-cigarette and vapor users and businesses face the same damage from this tax proposal as large cigar users and businesses.

Thank you for your time and consideration.

Ralph Macomber
kapolei

From: [P. Kuromoto](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Monday, April 06, 2015 9:39:57 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD2

Hearing: WAM, Thursday, April 9, 2015 9:10:00 am

I strongly oppose bill HB145 SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the exemption of large cigars from these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to exempt them while taxing vapor products. E-cigarette and vapor users and businesses face the same damage from this tax proposal as large cigar users and businesses.

It is dismaying and disgusting that this bill has made it this far and could become law. It is factually wrong, harmful to public health, and completely deceitful. Shame on any lawmaker that votes for this bill.

Thank you for your time and consideration.

P Kuromoto
Honolulu, HI

From: [Jeremiah Kailiuli](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Monday, April 06, 2015 9:36:17 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD2

Hearing: WAM, Thursday, April 9, 2015 9:10:00 am

I strongly oppose bill HB145 SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the exemption of large cigars from these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to exempt them while taxing vapor products. E-cigarette and vapor users and businesses face the same damage from this tax proposal as large cigar users and businesses.

IT'S NOT SMOKE.IT'S VAPOR. YOUR WELCOME.

Thank you for your time and consideration.

Jeremiah Kailiuli

From: [Marques Vidad](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Monday, April 06, 2015 9:35:56 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD2

Hearing: WAM, Thursday, April 9, 2015 9:10:00 am

I strongly oppose bill HB145 SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

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Thank you for your time and consideration.

Marques Vidad
ewa beach, HI

From: [Alika Christian](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Monday, April 06, 2015 9:31:24 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD2

Hearing: WAM, Thursday, April 9, 2015 9:10:00 am

I strongly oppose bill HB145 SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

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Thank you for your time and consideration.

Alika Christian
Anahola, hi

From: [Kahu Sebala](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Monday, April 06, 2015 9:29:08 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD2

Hearing: WAM, Thursday, April 9, 2015 9:10:00 am

I strongly oppose bill HB145 SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

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If you guys really raise the tax on all vaping juices mods and accessories there will be nothing to tax because vape products are already kinda pricey if you guys drive the price up even more people will stop buying them. And honestly cigarettes are disgusting I never want to go back to that again.

Thank you for your time and consideration.

Kahu Sebala
ewa beach

From: [Audrey Perez](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Monday, April 06, 2015 9:26:44 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD2

Hearing: WAM, Thursday, April 9, 2015 9:10:00 am

I strongly oppose bill HB145 SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

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Thank you for your time and consideration.

Audrey Perez
ewa beach,HI

From: [Justin Inouye](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Monday, April 06, 2015 9:25:39 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD2

Hearing: WAM, Thursday, April 9, 2015 9:10:00 am

I strongly oppose bill HB145 SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

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Thank you for your time and consideration.

Justin Inouye
Wailuku, HI

From: [Kelsie Kailiuli](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Monday, April 06, 2015 9:06:23 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD2

Hearing: WAM, Thursday, April 9, 2015 9:10:00 am

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Thank you for your time and consideration.

Kelsie Kailiuli
Hilo, HI

From: [Robert Asuncion](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Monday, April 06, 2015 9:03:04 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD2

Hearing: WAM, Thursday, April 9, 2015 9:10:00 am

I strongly oppose bill HB145 SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

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Thank you for your time and consideration.

Robert Asuncion

From: [Raul echevarria](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Monday, April 06, 2015 8:59:59 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD2

Hearing: WAM, Thursday, April 9, 2015 9:10:00 am

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Finally, the exemption of large cigars from these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to exempt them while taxing vapor products. E-cigarette and vapor users and businesses face the same damage from this tax proposal as large cigar users and businesses.

please do not pass this bill. vaping is a safe alternative to slimming cigarettes. if you pad this bill you your encouraging people to smoke cigarettes.

Thank you for your time and consideration.

Raul echevarria
hilo, hi

From: [Jesse Lamos](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Monday, April 06, 2015 8:55:34 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD2

Hearing: WAM, Thursday, April 9, 2015 9:10:00 am

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Thank you for your time and consideration.

Jesse Lamos
Pukalani, HI

From: [Vanessa Joy Cabjuan](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Monday, April 06, 2015 8:53:19 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD2

Hearing: WAM, Thursday, April 9, 2015 9:10:00 am

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Thank you for your time and consideration.

Vanessa Joy Cabjuan
Honolulu, HI

From: [Chase Camacho](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Monday, April 06, 2015 8:51:53 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD2

Hearing: WAM, Thursday, April 9, 2015 9:10:00 am

I strongly oppose bill HB145 SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

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Thank you for your time and consideration.

Chase Camacho

From: [ciera](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Monday, April 06, 2015 8:48:42 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD2

Hearing: WAM, Thursday, April 9, 2015 9:10:00 am

I strongly oppose bill HB145 SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

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Vaping dose not kill people

Thank you for your time and consideration.

ciera
mililani

From: [Clayton Peralta](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Monday, April 06, 2015 8:42:33 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD2

Hearing: WAM, Thursday, April 9, 2015 9:10:00 am

I strongly oppose bill HB145 SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

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Thank you for your time and consideration.

Clayton Peralta

From: [Pearl](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Monday, April 06, 2015 8:41:48 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD2

Hearing: WAM, Thursday, April 9, 2015 9:10:00 am

I oppose bill HB145 SD2.

Thank you for your time and consideration.

Pearl

From: [Jacque Anderson](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Monday, April 06, 2015 8:41:33 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD2

Hearing: WAM, Thursday, April 9, 2015 9:10:00 am

I strongly oppose bill HB145 SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

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Thank you for your time and consideration.

Jacque Anderson
Kapolei

From: [Pearl Rivera](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Monday, April 06, 2015 8:41:03 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD2

Hearing: WAM, Thursday, April 9, 2015 9:10:00 am

I strongly oppose bill HB145 SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

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Thank you for your time and consideration.

Pearl Rivera

From: [reginald brown](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Monday, April 06, 2015 8:38:43 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD2

Hearing: WAM, Thursday, April 9, 2015 9:10:00 am

I strongly oppose bill HB145 SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

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Why would you do that. I been smoking cigarettes for 15 years...I wanted to quit many a times but just couldn't but then I started vaping and after only a month I completely quit smoking cigarettes. I vaped for 2 years starting at 13mg of nicotine and gradually went down to no nicotine than quit totally. I feel healthier and smoke free. I can honestly say when I started vaping I immediately felt a difference. If it wer not for the option to vape I would probably be smoking still...I know its helping a lot of people and it safer for the environment, don't go and mess that up it gives people hope who actually wanna quit smoking.

Thank you for your time and consideration.

reginald brown
honolulu

From: [Katrina Yamamoto](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Monday, April 06, 2015 8:38:17 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD2

Hearing: WAM, Thursday, April 9, 2015 9:10:00 am

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Thank you for your time and consideration.

Katrina Yamamoto
aiea

From: [John Dela Cruz](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Monday, April 06, 2015 8:37:32 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD2

Hearing: WAM, Thursday, April 9, 2015 9:10:00 am

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Thank you for your time and consideration.

John Dela Cruz
Aiea

From: [Harry Sakaguchi](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Monday, April 06, 2015 8:36:42 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD2

Hearing: WAM, Thursday, April 9, 2015 9:10:00 am

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Thank you for your time and consideration.

Harry Sakaguchi
Kailua, HI

From: [Tammi Sakaguchi](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Monday, April 06, 2015 8:32:20 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD2

Hearing: WAM, Thursday, April 9, 2015 9:10:00 am

I strongly oppose bill HB145 SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the exemption of large cigars from these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to exempt them while taxing vapor products. E-cigarette and vapor users and businesses face the same damage from this tax proposal as large cigar users and businesses.

Thank you for your time and consideration.

Tammi Sakaguchi
Kailua, HI

From: [Paul Azuma](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Monday, April 06, 2015 8:28:08 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD2

Hearing: WAM, Thursday, April 9, 2015 9:10:00 am

I strongly oppose bill HB145 SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

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Thank you for your time and consideration.

Paul Azuma
Honolulu, HI

From: [Tolone Thairathom](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Monday, April 06, 2015 8:25:41 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD2

Hearing: WAM, Thursday, April 9, 2015 9:10:00 am

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Thank you for your time and consideration.

Tolone Thairathom
Honolulu, HI

From: [Gary Marburger](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Monday, April 06, 2015 8:24:34 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD2

Hearing: WAM, Thursday, April 9, 2015 9:10:00 am

I strongly oppose bill HB145 SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

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Thank you for your time and consideration.

Gary Marburger
Pennsylvania

From: [Dave Domingo](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Monday, April 06, 2015 8:24:03 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD2

Hearing: WAM, Thursday, April 9, 2015 9:10:00 am

I oppose bill HB145 SD2.

Thank you for your time and consideration.

Dave Domingo
Honolulu, HI

From: [Andrew](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Monday, April 06, 2015 8:16:17 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD2

Hearing: WAM, Thursday, April 9, 2015 9:10:00 am

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Thank you for your time and consideration.

Andrew
Honolulu, hi

From: [Jordan Imamura](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Monday, April 06, 2015 8:08:36 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD2

Hearing: WAM, Thursday, April 9, 2015 9:10:00 am

I strongly oppose bill HB145 SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

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Thank you for your time and consideration.

Jordan Imamura

From: [pono Higa](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Monday, April 06, 2015 8:07:12 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD2

Hearing: WAM, Thursday, April 9, 2015 9:10:00 am

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Thank you for your time and consideration.

pono Higa
nanakuli

From: [Justin Iriarte](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Monday, April 06, 2015 8:05:03 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD2

Hearing: WAM, Thursday, April 9, 2015 9:10:00 am

I strongly oppose bill HB145 SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

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I own a small family run business I feel that these bills will cripple us small business owners which being in this business is our livelihood if bills like this pass we could go out of business and lose what little we strive on. I definitely don't think bills like this is fair to all of us.

Thank you for your time and consideration.

Justin Iriarte
Waianae,hi

From: [Christopher Kam](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Monday, April 06, 2015 8:04:06 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD2

Hearing: WAM, Thursday, April 9, 2015 9:10:00 am

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Ecigs should not be considered under the same category as tobacco. For one, it has been scientifically found to be healthier. Two, it has helped my health tremendously. To tax ecigs and have us pay more to better our health just does not make sense. Taxing will not help society but will break this healthier lifestyle and only cause people to go back to smoking cigarettes. This means you'd rather someone become a ticking time bomb with cancer, dental problems, and a more unhealthy environment. I was always getting sick once a month while smoking cigarettes. After completely converting to ecigs, I have gotten sick two-three times in a year. Amazing isn't it? Stand by us and support this healthier lifestyle and make it reasonable for us to afford this style of living to only better our health. Mahalo!

Thank you for your time and consideration.

Christopher Kam

From: [Shane Owen](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Monday, April 06, 2015 7:57:48 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD2

Hearing: WAM, Thursday, April 9, 2015 9:10:00 am

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Thank you for your time and consideration.

Shane Owen
Saltak

From: [Lane Tamashiro](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Monday, April 06, 2015 7:51:38 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD2

Hearing: WAM, Thursday, April 9, 2015 9:10:00 am

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Thank you for your time and consideration.

Lane Tamashiro
Honolulu, HI

From: [Alexis Haban](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Monday, April 06, 2015 7:51:06 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD2

Hearing: WAM, Thursday, April 9, 2015 9:10:00 am

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Thank you for your time and consideration.

Alexis Haban
Lanai City HI

From: [garett uyesugi](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Monday, April 06, 2015 7:49:53 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD2

Hearing: WAM, Thursday, April 9, 2015 9:10:00 am

I oppose bill HB145 SD2.

If you guys are only after money and discard public health and safety then you guys are on the right track. Just a FYI e-juice can be easily made with low grade ingredients that can be purchased locally. low grade=bad for you. Nicotine can be easily purchased online in high concentrations. If you think there is a problem now wait until your deeds cause people to go this route and high nicotine concentrations will be in a lot of households for careless people to let children, pets get to it. You will have an exponentially larger problem and really who is to blame.....You are.

The solution is to require e-juice makers to be government certified and monitored and manufactured in a food grade facility. Most will fail this requirement and the remaining companies can be more easy to regulate and impose a "fair" tax of some kind to help your budget. It really still is a no-sense movement on the government part to tax this but I do understand you have outside elements affecting your better judgement.

Take a step back and really think about what you are doing. Is it really good for "public" interest?

Thank you for your time and consideration.

garett uyesugi
United States

From: [Ericson Estrada](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Monday, April 06, 2015 7:49:23 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD2

Hearing: WAM, Thursday, April 9, 2015 9:10:00 am

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Thank you for your time and consideration.

Ericson Estrada
Ewa beach, HI

From: [Nicklaus Park](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Monday, April 06, 2015 7:47:47 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD2

Hearing: WAM, Thursday, April 9, 2015 9:10:00 am

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Thank you for your time and consideration.

Nicklaus Park
honolulu, hi

From: [Joel Apostol](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Monday, April 06, 2015 7:47:34 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD2

Hearing: WAM, Thursday, April 9, 2015 9:10:00 am

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Thank you for your time and consideration.

Joel Apostol
Waipahu HI

From: [Brandy Marcoux](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Monday, April 06, 2015 7:47:06 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD2

Hearing: WAM, Thursday, April 9, 2015 9:10:00 am

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Thank you for your time and consideration.

Brandy Marcoux
Waipahu HI

From: [Arvin Balmaceda](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Monday, April 06, 2015 7:45:14 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD2

Hearing: WAM, Thursday, April 9, 2015 9:10:00 am

I strongly oppose bill HB145 SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

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Thank you for your time and consideration.

Arvin Balmaceda
Wahiawa

From: [Jordan Ahnee](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Monday, April 06, 2015 7:36:39 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD2

Hearing: WAM, Thursday, April 9, 2015 9:10:00 am

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Thank you for your time and consideration.

Jordan Ahnee
Maui, HI

From: [Grandeur Ipalari](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Monday, April 06, 2015 7:29:16 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD2

Hearing: WAM, Thursday, April 9, 2015 9:10:00 am

I strongly oppose bill HB145 SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

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Thank you for your time and consideration.

Grandeur Ipalari

From: [Ryan Sagadraca](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Monday, April 06, 2015 7:28:26 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD2

Hearing: WAM, Thursday, April 9, 2015 9:10:00 am

I strongly oppose bill HB145 SD2. I strongly oppose the regulation of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.

I strongly oppose the excise tax provisions in HB145 SD2. Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health.

The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses.

Finally, the exemption of large cigars from these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to exempt them while taxing vapor products. E-cigarette and vapor users and businesses face the same damage from this tax proposal as large cigar users and businesses.

Thank you for your time and consideration.

Ryan Sagadraca
Waipahu

From: [Elizabeth Ann Torcato](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Monday, April 06, 2015 7:25:13 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD2

Hearing: WAM, Thursday, April 9, 2015 9:10:00 am

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Thank you for your time and consideration.

Elizabeth Ann Torcato
Waipahu

From: [Steven Workman](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Monday, April 06, 2015 7:19:51 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD2

Hearing: WAM, Thursday, April 9, 2015 9:10:00 am

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Thank you for your time and consideration.

Steven Workman

From: [Glenn Honaker](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Monday, April 06, 2015 7:05:04 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD2

Hearing: WAM, Thursday, April 9, 2015 9:10:00 am

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As someone who personally used a vapor product to quit a personal addiction, I strongly oppose this tax increase. You are essentially taking this tool away from those who would use it by increasing the tax, and therefore taking away the affordability.

Thank you for your time and consideration.

Glenn Honaker
Aiea, HI

From: [Rex Benigno](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Monday, April 06, 2015 7:04:32 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD2

Hearing: WAM, Thursday, April 9, 2015 9:10:00 am

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Thank you for your time and consideration.

Rex Benigno
Waipahu, HI

From: [Vinh Tran](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Monday, April 06, 2015 7:03:19 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD2

Hearing: WAM, Thursday, April 9, 2015 9:10:00 am

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Please stop trying to Tax things, It's bad enough a pack of cigarettes cost more than a meal at fast food joints. Vapers are trying to find a better solution to smoking, you taxing vaping products will only make us go back to smoking cigarettes. A unhealthy habit that many people are trying to quit. This tax will only create more health issues for people in the long run.

Thank you for your time and consideration.

Vinh Tran
Honolulu, Hawaii

From: [Teddy Kim](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Monday, April 06, 2015 7:00:53 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD2

Hearing: WAM, Thursday, April 9, 2015 9:10:00 am

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Thank you for your time and consideration.

Teddy Kim

From: [Niki](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Monday, April 06, 2015 7:00:39 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD2

Hearing: WAM, Thursday, April 9, 2015 9:10:00 am

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Thank you for your time and consideration.

Niki
Honolulu, HI

From: [Vin Kim](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Monday, April 06, 2015 6:59:55 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD2

Hearing: WAM, Thursday, April 9, 2015 9:10:00 am

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Thank you for your time and consideration.

Vin Kim
Honolulu, HI

From: [Devin Wolery](#)
To: [WAM Testimony](#)
Subject: Oppose HB145 SD2
Date: Monday, April 06, 2015 6:41:11 PM

To: Senator Jill N. Tokuda, Chair, Senator Ronald D. Kouchi, Vice Chair and members of the committee

Re: Opposition to HB145 SD2

Hearing: WAM, Thursday, April 9, 2015 9:10:00 am

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Thank you for your time and consideration.

Devin Wolery
Pearl City, HI