



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

**Testimony in SUPPORT of HB0145, HD1, SD1 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) supports HB0145, HD1, SD1 to  
3 increase the excise tax equal to 80% of the wholesale price of any tobacco product, other than  
4 large cigars, as an amount that would provide parity with the current tax on cigarettes. The DOH  
5 offers suggested language for "tobacco product." The DOH defers to the Department of  
6 Taxation on matters of implementation and revenue generation.

7 The National Campaign for Tobacco-Free Kids has recommended an excise tax of 80%  
8 of the wholesale value as the amount to achieve parity between the tax on cigarettes and other  
9 tobacco products (OTPs) in Hawaii. The last change in excise tax for OTPs was in 2009. OTPs  
10 are currently taxed lower than cigarettes, yet are similarly addictive and dangerous. They present  
11 a significant health risk leading to cancer, heart disease, respiratory illnesses, and other serious  
12 diseases. Adult and youth smokers are attracted to purchase the less expensive tobacco products,  
13 including small cigars, smokeless, loose, or roll-your-own tobacco. This is heightened as a result  
14 of Hawaii's high tax on cigarettes. OTPs pose a danger as gateway products that can lead to  
15 habitual tobacco use, including smoking and long-term addiction to nicotine.

16 According to the Centers for Disease Control and Prevention (CDC), "increasing the  
17 price of tobacco products is the single most effective way to prevent initiation among  
18 nonsmokers and to reduce consumption."<sup>1,2</sup> The 2014 CDC Office on Smoking and Health  
19 document, "Best Practices for Comprehensive Tobacco Control Programs," reports that smoking  
20 and tobacco use are the leading causes of preventable death and disease in Hawaii, claiming  
21 1,200 lives each year and creating \$526 million in annual health care costs.

1 **Offered Amendments:** The DOH suggests consideration for the effective date be January 1,  
2 2016 to provide adequate time for administration and implementation.

3  
4  
5 Thank you for the opportunity to testify.

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<sup>1</sup> Centers for Disease Control and Prevention. Federal and state cigarette taxes – United States, 1995-2009. Morbidity and Mortality Weekly Report 2009; 58(19):524-7.

<sup>2</sup> U.S. Department of Health and Human Services. *Reducing Tobacco Use. A Report of the Surgeon General*, 2000.



American Cancer Society  
Cancer Action Network  
2370 Nuʻuanu Avenue  
Honolulu, Hawaiʻi 96817  
808.432.9149  
[www.acscan.org](http://www.acscan.org)

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

### **HB 145, HD1, SD1 – 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 *support* of HB 145, SD1, which increases the tax on other tobacco products other than large cigars to 80% of the wholesale price, amends the definition of tobacco products.

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.

The purpose of this measure is to ensure parity between the taxes on cigarettes and other tobacco products. In addition, any increase in cigarette taxes will also trigger an automatic increase in the tax on other tobacco products, so that parity continues between the two products.

While some other tobacco products, like smokeless tobacco products including snus, dissolvable strips, sticks and orbs, do not create combustible chemical smoke like cigarettes, they are still harmful to our health. To date, use of smokeless tobacco has been shown to cause:

- Cancer of the mouth, pancreas, and esophagus;
- Precancerous mouth lesions;
- Dental problems including gum recession, dental cavities , and bone loss around the teeth; and
- Nicotine addiction.

Having consistency with the taxes on cigarettes and other tobacco products prevents having one product be significantly less expensive than the other, and discourages the purchase and use of all tobacco products.

Higher taxes on tobacco products are proven to reduce consumption. As a public policy, we should strive to reduce the burden of tobacco related illnesses and death in Hawaii and live up to our *healthiest state* reputation.

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.

**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [mz9995@hotmail.com](mailto:mz9995@hotmail.com)  
**Subject:** Submitted testimony for HB145 on Apr 9, 2015 09:00AM  
**Date:** Wednesday, April 08, 2015 11:12:17 AM

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**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
Michael Zehner	Hawaii Smokers Alliance	Oppose	No

Comments: We oppose this greedy and mean current senate draft bill strongly. Bring back the original house version that would HELP LOCAL BUSINESSES instead of slamming your constituents with yet more taxes.

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**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**

# TAX FOUNDATION OF HAWAII

126 Queen Street, Suite 304

Honolulu, Hawaii 96813 Tel. 536-4587

SUBJECT: TOBACCO, Increase tax; imposition on nicotine

BILL NUMBER: HB 145, SD-1

INTRODUCED BY: Senate Committee on Commerce and Consumer Protection

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.

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.

EFFECTIVE DATE: July 1, 2013

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.

Digested 4/6/15

**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
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**Cc:** [tai1983@gmail.com](mailto:tai1983@gmail.com)  
**Subject:** \*Submitted testimony for HB145 on Apr 9, 2015 09:00AM\*  
**Date:** Wednesday, April 08, 2015 9:12:22 AM

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**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
Tai Erum	Individual	Support	Yes

Comments:

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April 7, 2015 10:00AM  
RE: HB 145 - OPPOSED

I would like to express my concerns over proposed bill HB 145. I am strongly opposed to this bill for a variety of reasons, from a personal standpoint and from an employment standpoint.

- Defining any product that contains nicotine as "tobacco":

I was a cigarette smoker for 10 years prior to switching to e cigarettes. I have wanted to quit because of health, social, and monetary reasons, failing countless times even when using FDA approved, tobacco cessation products. I was able to quit cigarettes completely in 1 day when I started using a smokeless, tobacco-less e cigarettes. I immediately improved my health, social, and monetary worries. By lumping e cigarettes into the tobacco product category, you give the public the perception that e cigarettes are the same as tobacco cigarettes. You bring back my social concerns that I have been able to get rid of.

- Imposing 80% tax on the products that I buy:

I was a pack a day smoker (\$300/month). After switching to a tobacco/smoke free product, I have been able to have a little more savings to help me get by with the high cost of living in Hawaii. When I was smoking cigarettes, you benefited from my tax dollars. Countless amounts of individuals in this state have quit cigarettes for the same reasons I have and now are in a stronger personal financial situation. If you decide to tax the products that I buy at 80%, I will not continue to buy them in this state. I will simply order them online from other states and continue my financial savings. This means that there will be one less person in this state buying products here, supporting the local economy small businesses and jobs.

As an HR Manager in the e cig industry, I am concerned with the well being of my company's employees as well as the status of the local job market and unemployment. An 80% tax increase on these products means that many small businesses may have to cut back staffing or cut back all together. This means that there will be more hardship put on families and individuals who are trying to make a decent and honest living in a state where the cost of living is the high and job opportunities are low. If I lost my job because of an unjustified tax increase, I would have to relocate to the mainland to find employment. This means one less person to help stimulate the local economy. This could be the case for other individuals who have been long time and loyal employees in this industry. This would also create angst, leaving many local people with a bad feeling towards local government.

I believe that the e cig industry has helped create jobs in Hawaii, which previously did not exist. What I have seen in my company are individuals who not only work for a paycheck, but also are passionate about our industry and products. It gives them a sense of fulfillment, purpose, and pride in what they do and support. Having previously worked in Human Resource Departments in hospitality and transportation, I recognize that the corporate culture of my company is truly unique. A tax increase of 80% puts people's sense of fulfillment and pride at stake.

I want you to understand the real effects that this bill has on real local people. I also want you to understand that an 80% tax increase will not encourage me to stop using e cigs. Regardless of this bill, I will continue to have the health, social, and monetary benefits that e cigarettes have provided me.

Thank you,

Brandon Church  
(808) 364-9097



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

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To: Senator Jill N. Tokuda, Chair, Senator Ronald 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:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [m\\_jagacki@yahoo.com](mailto:m_jagacki@yahoo.com)  
**Subject:** \*Submitted testimony for HB145 on Apr 9, 2015 09:00AM\*  
**Date:** Wednesday, April 08, 2015 4:55:23 PM

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**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
Michael	Individual	Oppose	No

Comments:

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

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To: Senator Jill N. Tokuda, Chair, Senator Ronald 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.

Fernanda Wong  
Honolulu, HI

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

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To: Senator Jill N. Tokuda, Chair, Senator Ronald 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:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
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**Subject:** Submitted testimony for HB145 on Apr 9, 2015 09:00AM  
**Date:** Wednesday, April 08, 2015 4:48:46 PM

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**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
Steven Thomas	Individual	Oppose	No

Comments: So does this mean that potatoes, eggplant, and cabbage will also be taxed 80% as nicotine products..... Because that's what they are. AUWE!!

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

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To: Senator Jill N. Tokuda, Chair, Senator Ronald 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:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
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**Subject:** Submitted testimony for HB145 on Apr 9, 2015 09:00AM  
**Date:** Wednesday, April 08, 2015 4:45:12 PM

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## **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
ana	Individual	Oppose	No

Comments: 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 e-cigarettes 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.

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**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [acefencing@hawaii.rr.com](mailto:acefencing@hawaii.rr.com)  
**Subject:** Submitted testimony for HB145 on Apr 9, 2015 09:00AM  
**Date:** Wednesday, April 08, 2015 4:38:21 PM

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**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
richard sells	Individual	Oppose	No

Comments: THE HELL WITH YOU GUYS.YOU GUYS DON'T KNOW HOW TO  
SAVE. DUM ASS.

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**Subject:** Submitted testimony for HB145 on Apr 9, 2015 09:00AM  
**Date:** Wednesday, April 08, 2015 4:35:08 PM

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**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
Aracelly Arana	Individual	Oppose	No

Comments: 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 e-cigarettes 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.

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

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To: Senator Jill N. Tokuda, Chair, Senator Ronald 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:** [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.

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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.

Kenny Tamon  
Honolulu, HI

**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [m\\_jagacki@yahoo.com](mailto:m_jagacki@yahoo.com)  
**Subject:** \*Submitted testimony for HB145 on Apr 9, 2015 09:00AM\*  
**Date:** Wednesday, April 08, 2015 4:55:23 PM

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**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
Michael	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:** [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.

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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.

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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.

felicia  
honolulu

**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [melezdad1@yahoo.com](mailto:melezdad1@yahoo.com)  
**Subject:** Submitted testimony for HB145 on Apr 9, 2015 09:00AM  
**Date:** Wednesday, April 08, 2015 4:48:46 PM

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**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
Steven Thomas	Individual	Oppose	No

Comments: So does this mean that potatoes, eggplant, and cabbage will also be taxed 80% as nicotine products..... Because that's what they are. AUWE!!

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**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.

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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.

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

Thank you for your time and consideration.

Jennifer Oishi  
Honolulu

**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [acarolad@hotmail.com](mailto:acarolad@hotmail.com)  
**Subject:** Submitted testimony for HB145 on Apr 9, 2015 09:00AM  
**Date:** Wednesday, April 08, 2015 4:45:12 PM

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## **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
ana	Individual	Oppose	No

Comments: 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 e-cigarettes 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.

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**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [acefencing@hawaii.rr.com](mailto:acefencing@hawaii.rr.com)  
**Subject:** Submitted testimony for HB145 on Apr 9, 2015 09:00AM  
**Date:** Wednesday, April 08, 2015 4:38:21 PM

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**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
richard sells	Individual	Oppose	No

Comments: THE HELL WITH YOU GUYS.YOU GUYS DON'T KNOW HOW TO  
SAVE. DUM ASS.

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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[webmaster@capitol.hawaii.gov](mailto:webmaster@capitol.hawaii.gov)

**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [aracelly.arana@yahoo.com](mailto:aracelly.arana@yahoo.com)  
**Subject:** Submitted testimony for HB145 on Apr 9, 2015 09:00AM  
**Date:** Wednesday, April 08, 2015 4:35:08 PM

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**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
Aracelly Arana	Individual	Oppose	No

Comments: 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 e-cigarettes 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.

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**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.

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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.

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.

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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.

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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.

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.

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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

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

Thank you for your time and consideration.

hua jun liu  
honolulu

**From:** [kiley 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

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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.

kiley 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

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Thank you for your time and consideration.

MaryAnn Ferg  
Honolulu, HI



**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [david\\_howard6@yahoo.COM](mailto:david_howard6@yahoo.COM)  
**Subject:** Submitted testimony for HB145 on Apr 9, 2015 09:00AM  
**Date:** Wednesday, April 08, 2015 3:28:16 PM

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**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
David Howard	Individual	Oppose	No

Comments: I switched from traditional cigarettes to the e cigarette to save money and be more health conscious for my self and my family. Passing this bill will under mind that decision. I don't think thats fair just so you people can make more money.

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**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.

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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.

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.

Megan  
Honolulu

**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [mikebestsecurity@gmail.com](mailto:mikebestsecurity@gmail.com)  
**Subject:** Submitted testimony for HB145 on Apr 9, 2015 09:00AM  
**Date:** Wednesday, April 08, 2015 3:10:56 PM

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## **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
mike	Individual	Oppose	No

Comments: 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 e-cigarettes 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.

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](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [kaleo818@yahoo.com](mailto:kaleo818@yahoo.com)  
**Subject:** \*Submitted testimony for HB145 on Apr 9, 2015 09:00AM\*  
**Date:** Wednesday, April 08, 2015 3:05:45 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
Kaleo	Individual	Oppose	No

Comments:

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**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:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [teresa.canianes.1967@gmail.com](mailto:teresa.canianes.1967@gmail.com)  
**Subject:** \*Submitted testimony for HB145 on Apr 9, 2015 09:00AM\*  
**Date:** Wednesday, April 08, 2015 2:41:34 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
teresa	Individual	Oppose	No

Comments:

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**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:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [youllfindscott@live.com](mailto:youllfindscott@live.com)  
**Subject:** Submitted testimony for HB145 on Apr 9, 2015 09:00AM  
**Date:** Wednesday, April 08, 2015 2:31:52 PM

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**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
Scott Wash	Individual	Oppose	No

Comments: e cig helped me quit smoking 100 percent

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**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.

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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.

jacob.fernandes  
honolulu

**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [gigglegem1972@gmail.com](mailto:gigglegem1972@gmail.com)  
**Subject:** \*Submitted testimony for HB145 on Apr 9, 2015 09:00AM\*  
**Date:** Wednesday, April 08, 2015 2:15:24 PM

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**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
Darlene	Individual	Oppose	No

Comments:

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**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [hansoncandi@gmail.com](mailto:hansoncandi@gmail.com)  
**Subject:** Submitted testimony for HB145 on Apr 9, 2015 09:00AM  
**Date:** Wednesday, April 08, 2015 2:06:29 PM

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**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
Candy	Individual	Oppose	No

Comments: Don't pass

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**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [joshua.groetsch@gmail.com](mailto:joshua.groetsch@gmail.com)  
**Subject:** Submitted testimony for HB145 on Apr 9, 2015 09:00AM  
**Date:** Wednesday, April 08, 2015 2:06:03 PM

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## **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
Joshua Groetsch	Individual	Oppose	No

Comments: 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 e-cigarettes 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.

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**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.

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.

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.

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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.

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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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 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:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [keawapuhilewis@gmail.com](mailto:keawapuhilewis@gmail.com)  
**Subject:** Submitted testimony for HB145 on Apr 9, 2015 09:00AM  
**Date:** Wednesday, April 08, 2015 1:38:05 PM

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**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
keawapuhi lewis	Individual	Oppose	No

Comments: I started to use e-cigs because of the band on regular cigarettes and now you'd like to band something I enjoy!

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**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.

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.

Scot Takemoto  
Honolulu

**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [tanielaubry@yahoo.com](mailto:tanielaubry@yahoo.com)  
**Subject:** Submitted testimony for HB145 on Apr 9, 2015 09:00AM  
**Date:** Wednesday, April 08, 2015 1:30:24 PM

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## **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
amanda long	Individual	Oppose	No

Comments: 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 o 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 combustibile 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.

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**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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Thank you for your time and consideration.

george mendoza  
honolulu

**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [reaper760@live.com](mailto:reaper760@live.com)  
**Subject:** \*Submitted testimony for HB145 on Apr 9, 2015 09:00AM\*  
**Date:** Wednesday, April 08, 2015 1:17:15 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
wesley knevelbaard	Individual	Oppose	No

Comments:

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**To:** [WAM Testimony](#)  
**Cc:** [ricoecr@hotmail.com](mailto:ricoecr@hotmail.com)  
**Subject:** \*Submitted testimony for HB145 on Apr 9, 2015 09:00AM\*  
**Date:** Wednesday, April 08, 2015 1:12:38 PM

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**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
eric	Individual	Oppose	No

Comments:

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**To:** [WAM Testimony](#)  
**Cc:** [kathylarosa808@gmail.com](mailto:kathylarosa808@gmail.com)  
**Subject:** Submitted testimony for HB145 on Apr 9, 2015 09:00AM  
**Date:** Wednesday, April 08, 2015 1:07:44 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
kathy	Individual	Oppose	No

Comments: Dont pass

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:** [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.

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 Armstrong  
Kapolei, HI

**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [kaikaloa7@yahoo.com](mailto:kaikaloa7@yahoo.com)  
**Subject:** \*Submitted testimony for HB145 on Apr 9, 2015 09:00AM\*  
**Date:** Wednesday, April 08, 2015 1:01:24 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
Stephen Bartels	Individual	Oppose	No

Comments:

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**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.

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.

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

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.

Anthony Ishikawa  
Honolulu

**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [l.jane\\_26@yahoo.com](mailto:l.jane_26@yahoo.com)  
**Subject:** Submitted testimony for HB145 on Apr 9, 2015 09:00AM  
**Date:** Wednesday, April 08, 2015 12:52:00 PM

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**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
Lalaine	Individual	Oppose	No

Comments: Don't pass

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**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [WESPORT808@aol.com](mailto:WESPORT808@aol.com)  
**Subject:** Submitted testimony for HB145 on Apr 9, 2015 09:00AM  
**Date:** Wednesday, April 08, 2015 12:51:09 PM

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**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
patricia tagami	Individual	Oppose	No

Comments: ECIGS ARE SO BENEFICIAL IN THE CESSATION OF TOBACCO CIGARETTE USE. IF THE STATE IS REALLY CONCERNED WITH THE HEALTH OF THEIR CITIZENS MORE THAN THE TAXES THEY PAY THIS BILL WILL BE DEFEATED.

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**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [david.e.ratzlaff@gmail.com](mailto:david.e.ratzlaff@gmail.com)  
**Subject:** Submitted testimony for HB145 on Apr 9, 2015 09:00AM  
**Date:** Wednesday, April 08, 2015 12:45:52 PM

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**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
David	Individual	Oppose	No

Comments: this is such a stupid idea. penalizing smokers who are trying to quit.

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**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [mad\\_skill81\\_215@yahoo.com](mailto:mad_skill81_215@yahoo.com)  
**Subject:** \*Submitted testimony for HB145 on Apr 9, 2015 09:00AM\*  
**Date:** Wednesday, April 08, 2015 12:42:00 PM

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**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
shelby	Individual	Oppose	No

Comments:

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**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

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.

kay.jackson  
ewa

**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [mikala1723@yahoo.com](mailto:mikala1723@yahoo.com)  
**Subject:** Submitted testimony for HB145 on Apr 9, 2015 09:00AM  
**Date:** Wednesday, April 08, 2015 12:33:15 PM

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## **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
Yvonne Chance	Individual	Oppose	No

Comments: 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 o 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 combustibile 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.

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:** [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.

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.

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.

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

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## **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
Lisa	Individual	Oppose	No

Comments: 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 o 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 combustibile 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.

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**To:** [WAM Testimony](#)  
**Cc:** [1hawaii4me@gmail.com](mailto:1hawaii4me@gmail.com)  
**Subject:** Submitted testimony for HB145 on Apr 9, 2015 09:00AM  
**Date:** Wednesday, April 08, 2015 11:48:15 AM

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**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
Mark Dietrich	Individual	Oppose	No

Comments: Strongly opposed to the Senate CPN committee changes.

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**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [rodney.cooper.jr12@gmail.com](mailto:rodney.cooper.jr12@gmail.com)  
**Subject:** \*Submitted testimony for HB145 on Apr 9, 2015 09:00AM\*  
**Date:** Wednesday, April 08, 2015 11:33:37 AM

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**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
Rodney Cooper Jr	Individual	Oppose	No

Comments:

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**To:** [WAM Testimony](#)  
**Cc:** [jdavis37@my.hpu.edu](mailto:jdavis37@my.hpu.edu)  
**Subject:** \*Submitted testimony for HB145 on Apr 9, 2015 09:00AM\*  
**Date:** Wednesday, April 08, 2015 11:32:08 AM

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**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
Jerrell Davis	Individual	Oppose	No

Comments:

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**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [elvisdigsme@hotmail.com](mailto:elvisdigsme@hotmail.com)  
**Subject:** \*Submitted testimony for HB145 on Apr 9, 2015 09:00AM\*  
**Date:** Wednesday, April 08, 2015 11:30:32 AM

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**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
Florine	Individual	Oppose	No

Comments:

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**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:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [nora47h@yahoo.com](mailto:nora47h@yahoo.com)  
**Subject:** Submitted testimony for HB145 on Apr 9, 2015 09:00AM  
**Date:** Wednesday, April 08, 2015 11:19:43 AM

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**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
nora	Individual	Oppose	No

Comments: Don't pass

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**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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Thank you for your time and consideration.

Jon Katsuda  
Honolulu

**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [wohlerjr@yahoo.com](mailto:wohlerjr@yahoo.com)  
**Subject:** Submitted testimony for HB145 on Apr 9, 2015 09:00AM  
**Date:** Wednesday, April 08, 2015 11:03:29 AM

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**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
Janice W	Individual	Oppose	No

Comments: This is helping people quit smoking. Why would they tax us trying to quit?????

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**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.

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.

Arlem  
honolulu

**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [burnettadam@hotmail.com](mailto:burnettadam@hotmail.com)  
**Subject:** Submitted testimony for HB145 on Apr 9, 2015 09:00AM  
**Date:** Wednesday, April 08, 2015 11:00:24 AM

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## **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
adam	Individual	Oppose	No

Comments: Please stick to the facts and stay logical. An 80% tax will effect ones 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 of 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 providing a highly effective tool in helping smokers lower their risk and break their addiction to tobacco and nicotine altogether

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**To:** [WAM Testimony](#)  
**Cc:** [d.manglallan@hotmail.com](mailto:d.manglallan@hotmail.com)  
**Subject:** \*Submitted testimony for HB145 on Apr 9, 2015 09:00AM\*  
**Date:** Wednesday, April 08, 2015 10:58:05 AM

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**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
Joshua Acfalle	Individual	Oppose	No

Comments:

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**To:** [WAM Testimony](#)  
**Cc:** [arnaldojperez1@hotmail.com](mailto:arnaldojperez1@hotmail.com)  
**Subject:** Submitted testimony for HB145 on Apr 9, 2015 09:00AM  
**Date:** Wednesday, April 08, 2015 10:54:39 AM

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## **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
Arnaldo J Perez	Individual	Oppose	No

Comments: 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 o 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 combustibile 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.

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**To:** [WAM Testimony](#)  
**Cc:** [kskj808@gmail.com](mailto:kskj808@gmail.com)  
**Subject:** Submitted testimony for HB145 on Apr 9, 2015 09:00AM  
**Date:** Wednesday, April 08, 2015 10:39:00 AM

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**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
Tia	Individual	Oppose	No

Comments: Don't pass

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

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To: Senator Jill N. Tokuda, Chair, Senator Ronald 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.

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:** [jenna](#)  
**To:** [WAM Testimony](#)  
**Subject:** Oppose HB145 SD1 & SD2  
**Date:** Wednesday, April 08, 2015 10:23:49 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.

this is not a tobacco product. there is no need to tax it as if it were. volcano products helped me quit the terrible habit leading me to live a healthier life style. please don't tax it.

Thank you for your time and consideration.

jenna  
honolulu

**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [geannschmidt@gmail.com](mailto:geannschmidt@gmail.com)  
**Subject:** Submitted testimony for HB145 on Apr 9, 2015 09:00AM  
**Date:** Wednesday, April 08, 2015 10:22:07 AM

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## **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
GeAnn Schmidt	Individual	Oppose	No

Comments: 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 o 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 combustibile 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.

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**From:** [Bob e. gomes](#)  
**To:** [WAM Testimony](#)  
**Subject:** Oppose HB145 SD1 & SD2  
**Date:** Wednesday, April 08, 2015 10:21:16 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.

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.

since I started using the ecig liquid, I have not smoked a traditional cigarette. If there are more people like me, then the tobacco industry is now losing my money of 3 cartons per week.  
How much is the tobacco companies funding your interest to pass this bill?

Thank you for your time and consideration.

Bob e. gomes  
Honolulu

**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [srksne@gmail.com](mailto:srksne@gmail.com)  
**Subject:** Submitted testimony for HB145 on Apr 9, 2015 09:00AM  
**Date:** Wednesday, April 08, 2015 10:21:10 AM

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**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
sherry	Individual	Oppose	No

Comments: Dont pass

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**To:** [WAM Testimony](#)  
**Cc:** [g\\_barba01@yahoo.com](mailto:g_barba01@yahoo.com)  
**Subject:** Submitted testimony for HB145 on Apr 9, 2015 09:00AM  
**Date:** Wednesday, April 08, 2015 10:13:47 AM

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## **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
HERMAN BARBA	Individual	Oppose	No

Comments: 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 o 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 combustibile 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.

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**To:** [WAM Testimony](#)  
**Cc:** [mackie\\_ocampo@yahoo.com](mailto:mackie_ocampo@yahoo.com)  
**Subject:** Submitted testimony for HB145 on Apr 9, 2015 09:00AM  
**Date:** Wednesday, April 08, 2015 10:12:03 AM

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## **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
MAC OCAMPO	Individual	Oppose	No

Comments: 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 o 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 combustibile 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.

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**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [lehuanani09@aol.com](mailto:lehuanani09@aol.com)  
**Subject:** Submitted testimony for HB145 on Apr 9, 2015 09:00AM  
**Date:** Wednesday, April 08, 2015 10:05:57 AM

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## **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
Crystal Williams	Individual	Oppose	No

Comments: 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 combustibile 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.

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**From:** [Lee](#)  
**To:** [WAM Testimony](#)  
**Subject:** Oppose HB145 SD1 & SD2  
**Date:** Wednesday, April 08, 2015 10:04:54 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.

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  
Kapahulu

From: [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
To: [WAM Testimony](#)  
Cc: [kailer77@gmail.com](mailto:kailer77@gmail.com)  
Subject: Submitted testimony for HB145 on Apr 9, 2015 09:00AM  
Date: Wednesday, April 08, 2015 10:04:47 AM

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## **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
Candace Watkins	Individual	Oppose	No

Comments: 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 o 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 combustibile 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.

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**From:** [Bobby Jacobson](#)  
**To:** [WAM Testimony](#)  
**Subject:** Oppose HB145 SD1 & SD2  
**Date:** Wednesday, April 08, 2015 9:58:53 AM

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To: Senator Jill N. Tokuda, Chair, Senator Ronald 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.

Bobby Jacobson  
Honolulu

**From:** [robert erickson](#)  
**To:** [WAM Testimony](#)  
**Subject:** Oppose HB145 SD1 & SD2  
**Date:** Wednesday, April 08, 2015 9:48:31 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.

robert erickson  
honolulu

**From:** [scott chu](#)  
**To:** [WAM Testimony](#)  
**Subject:** Oppose HB145 SD1 & SD2  
**Date:** Wednesday, April 08, 2015 9:48:11 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.

scott chu



**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [alanrosscampbell@gmail.com](mailto:alanrosscampbell@gmail.com)  
**Subject:** Submitted testimony for HB145 on Apr 9, 2015 09:00AM  
**Date:** Wednesday, April 08, 2015 9:31:05 AM

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## **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
Alan R Campbell	Individual	Oppose	No

Comments: 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 o 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 combustibile 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.

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**From:** [Lisa Terry](#)  
**To:** [WAM Testimony](#)  
**Subject:** Oppose HB145 SD1 & SD2  
**Date:** Wednesday, April 08, 2015 9:28:58 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.

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.

Lisa Terry

**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [carol@volcanoecigs.com](mailto:carol@volcanoecigs.com)  
**Subject:** Submitted testimony for HB145 on Apr 9, 2015 09:00AM  
**Date:** Wednesday, April 08, 2015 9:26:09 AM

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**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
Carol Huang	Individual	Oppose	No

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

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From: [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
To: [WAM Testimony](#)  
Cc: [jacobkmatsumoto@gmail.com](mailto:jacobkmatsumoto@gmail.com)  
Subject: Submitted testimony for HB145 on Apr 9, 2015 09:00AM  
Date: Wednesday, April 08, 2015 9:24:55 AM

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## **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
Jacob Matsumoto	Individual	Oppose	No

Comments: 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 o 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 combustibile 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.

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**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [princess.h.808@gmail.com](mailto:princess.h.808@gmail.com)  
**Subject:** Submitted testimony for HB145 on Apr 9, 2015 09:00AM  
**Date:** Wednesday, April 08, 2015 9:19:57 AM

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## **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
Hiilani Adelstein	Individual	Oppose	No

Comments: 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 o 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 combustibile 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.

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**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [lvmatsumoto@outlook.com](mailto:lvmatsumoto@outlook.com)  
**Subject:** Submitted testimony for HB145 on Apr 9, 2015 09:00AM  
**Date:** Wednesday, April 08, 2015 9:14:47 AM

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## **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
Lisa Matsumoto	Individual	Oppose	No

Comments: 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 o 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 combustibile 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.

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:** [Nathan Kawamata](#)  
**To:** [WAM Testimony](#)  
**Subject:** Oppose HB145 SD1 & SD2  
**Date:** Wednesday, April 08, 2015 9:11:46 AM

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To: Senator Jill N. Tokuda, Chair, Senator Ronald 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.

Nathan Kawamata

From: [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
To: [WAM Testimony](#)  
Cc: [jenni8664@hotmail.com](mailto:jenni8664@hotmail.com)  
Subject: Submitted testimony for HB145 on Apr 9, 2015 09:00AM  
Date: Wednesday, April 08, 2015 8:58:34 AM

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## **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
Jenn Ganeku	Individual	Oppose	No

Comments: An 80% tax will prevent my usage of ecigs as an alternative to actual cigarettes. I thought that these were created to help people get away from actual tobacco usage which can extremely affect the health of others. I quit smoking real cigarettes which are full of many known carcinogens and health altering ingredients and switched over to an ecig to help keep my friends and family and the public in general... SAFER... No second hand smoke... no third hand smoke (yes this really does exist - I've researched that). It may not be the safest thing in the world, but I know of so many people; friends, family, acquaintances, strangers I've met while "vaping", etc; who have been successful in quitting smoking cigarettes and tobacco products. Why are FDA approved nicotine therapy products exempt from this nicotine tax? What is the big difference. These ecigs have helped many people stop smoking cigarettes and therefore stopped those who "vape" from littering our streets with cigarette butts, from smoking cigarettes with all the second hand smoke in non-designated smoking areas (yes people do it), and have helped people eventually quit altogether. Isn't that the ultimate goal in both the FDA approved nicotine therapy products as well as the ecig nicotine... to be a substitute and/or replacement for the actual smoking of tobacco/cigarettes? I know that some people have picked up ecig use as a fad, but those people - at least the people I know - purchase 0mg nicotine e-liquid. If this tax were implemented, wouldn't people end up smoking actual cigarettes again and/or purchasing the 0mg nicotine liquid or perhaps somehow get it another way? Tax revenue from this bill is supposed to support the UH cancer center research special fund - and i support cancer research...My aunt and uncle who never smoked a day in their lives died of emphysema and lung cancer from second hand smoke. My grandfather died of lung cancer. My aunt and uncle before ecigs were around. I don't think this tax should be put on ecigs when there is growing evidence in support of harm reduction when using ecigs. Ecigs 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 products and nicotine products altogether...

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**From:** [Susan Martin](#)  
**To:** [WAM Testimony](#)  
**Subject:** Oppose HB145 SD1 & SD2  
**Date:** Wednesday, April 08, 2015 8:40:38 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.

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 am an ex smoker of 37 years, and the only effective way that I was able to do so was with the use of flavored e liquid. Not tobacco, that's why it never worked for me. I watched my mom die of horrible death from smoking cigarettes from lung cancer. Her family members before her all died from smoking related deaths. Now I cannot stand the smell of cigarettes. My breathing has improved, I'm no longer out of breath, and my chest X-rays are showing that my lungs are cleared up. Even my family members allow me to vape in their homes. They never would have allowed me to smoke. Since I started vaping, I went from 18 nic down to 6 nic in 15 months. There are only 4 chemicals in e cigs vs over 2000 in cigarettes. Please don't ban the only effective way to quit smoking. I have gotten 10 of my friends to quit, & 4 family members. Flavored nicotine has helped diabetics who cannot have sweets, get their flavored treats via the e cig. Overweight people the same. The negative commercials are from Big Tobacco companies who are losing money from us vapers. I have not been sick since I started vaping. I feel better now than I have in a long time. I'm considerate vapor, & only vape where I would have normally smoked. As far as teens go, It's the parents responsibility to keep the car keys away from them, and the e juice locked up just like the liquor. The vapors I know are all 25 and older. Without the flavored nicotine, I would still be smoking cigarettes. Tobacco flavored e juice makes me gag, just like bourbon does, because that's all my mom drank. The e cig is much safer alternative than the cigarette. The bad publicity comes from Flavored nicotine has helped diabetics who cannot have sweets, get their flavored treats via the e cig. Overweight people the same. The negative commercials are from Big Tobacco companies who are losing money from us vapers. I have not been sick since I started vaping. I feel better now than I have in a long time. I'm considerate vapor, & only vape where I would have normally smoked. As far as teens go, It's the parents responsibility to keep the car keys away from them, and the ejuice locked up just like the liquor. The vapors I know are all 25 and older. Without the flavored nicotine, I would still be smoking cigarettes. Tobacco flavored e juice makes me gag, just like bourbon does, because that's all my mom drank.

The e cig is much safer alternative than the cigarette. The bad publicity comes from people who don't know what they are doing. Just like the person who scalded themselves with hot coffee from McDonalds. It only takes one person to make people group everyone into one category. It's called generalization. Advanced vapers ask questions when they are unsure. There are plenty of help forums and vape shops that help people. I am an active member on these sites. I help others who want to quit smoking. I get them free started kits, and I give them my own free ejuice. These are people who want to quit smoking because of younger kids, & second

hand smoke. Those are what is dangerous.

Nicotine is a very similar chemical to caffeine. They both have similar effects. In e juice there are only 4 ingredients--VG, PG, nicotine & flavoring. All of these are safe. The cigarette has over 2000 chemicals. Most of them unsafe. People wanted us to quit smoking and we did. Now they want us to quit vaping? How about the quit overeating? As long as people are considerate in vaping, like smoking in designated areas I don't see a problem. Its those huge cloud vapers who give it a bad name. Just like the fall down drunk. Yet alcohol is legal, and 100 times more deadly than vaping. They've taxed the alcohol & cigarettes, so be reasonable and place a reasonable tax on vaping. We will find other ways to vape.

In short I just wanted to say, I oppose the 70% tax on e cigarettes . That is absurd amount. Hawaii is expensive enough. You want clean air you have 25% less smokers now. If you over tax it, they will go back to the vile cigarette. Many businesses will close down. A more reasonable tax would be 30%

I also oppose smoke-free vapor products in Hawaii's smoking ban. Even my family members who don't smoke allow me to vape in their homes. They like the smell of them.

I have yet to be sick since I started vaping. My doctor, and my dentist are very impressed in my health since I started vaping.

Sincerely,

Susan M Martin480 Kenolio Rd

#24-204

Kihei, HI 96752

skooze48@gmail.com

Thank you for your time and consideration.

Susan Martin

Maui, HI

**From:** [Sherrelle Freitas](#)  
**To:** [WAM Testimony](#)  
**Subject:** Oppose HB145 SD1 & SD2  
**Date:** Wednesday, April 08, 2015 7:37:39 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.

Sherrelle Freitas  
Kapahulu

**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [lindsey@volcanoecigs.com](mailto:lindsey@volcanoecigs.com)  
**Subject:** Submitted testimony for HB145 on Apr 9, 2015 09:00AM  
**Date:** Wednesday, April 08, 2015 7:10:23 AM

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## **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
Lindsey Tamayo	Individual	Oppose	No

Comments: 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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**From:** [Mike Weisbrot](#)  
**To:** [WAM Testimony](#)  
**Subject:** Oppose HB145 SD1 & SD2  
**Date:** Wednesday, April 08, 2015 2:13:47 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.

Mike Weisbrot  
Ewa Beach

**From:** [Vickie Kau](#)  
**To:** [WAM Testimony](#)  
**Subject:** Oppose HB145 SD1 & SD2  
**Date:** Wednesday, April 08, 2015 1:37:25 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.

Vickie Kau  
Honolulu, HI

**From:** [Steven Johnston](#)  
**To:** [WAM Testimony](#)  
**Subject:** Oppose HB145 SD1 & SD2  
**Date:** Wednesday, April 08, 2015 1:36:13 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.

Steven Johnston  
Honolulu, HI



**From:** [Luke Owens](#)  
**To:** [WAM Testimony](#)  
**Subject:** Oppose HB145 SD1 & SD2  
**Date:** Wednesday, April 08, 2015 1:29:09 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.

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.

Luke Owens  
Honolulu, HI

**From:** [Clint Oshima](#)  
**To:** [WAM Testimony](#)  
**Subject:** Oppose HB145 SD1 & SD2  
**Date:** Wednesday, April 08, 2015 12:48:52 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.

Clint Oshima  
pearlcity, HI

**From:** [Michelle Johnston](#)  
**To:** [WAM Testimony](#)  
**Subject:** Oppose HB145 SD1 & SD2  
**Date:** Tuesday, April 07, 2015 11:36:40 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.

Thank you for your time and consideration.

Michelle Johnston  
Kailua-Kona, HI United States

**From:** [Galen Nii](#)  
**To:** [WAM Testimony](#)  
**Subject:** Oppose HB145 SD1 & SD2  
**Date:** Tuesday, April 07, 2015 11:30:33 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.

Galen Nii  
Kailua-Kona, HI

**From:** [Stan-Lee Nii](#)  
**To:** [WAM Testimony](#)  
**Subject:** Oppose HB145 SD1 & SD2  
**Date:** Tuesday, April 07, 2015 11:29:50 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.

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.

Stan-Lee Nii  
United States

**From:** [Ryson Gander](#)  
**To:** [WAM Testimony](#)  
**Subject:** Oppose HB145 SD1 & SD2  
**Date:** Tuesday, April 07, 2015 11:20:22 PM

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To: Senator Jill N. Tokuda, Chair, Senator Ronald 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 just want to say, I've smoked for about 11 years and I'm only 24. I've tried vaping before, but didn't really like it. I just picked it up again and I'm loving it. It has come a long way and there's so much people that can help you. Vaping has given me an alternative to help me stop smoking and also it has given me a new hobby. My parents and family love it because there's no stench anymore and they know it's better than smoking cigarettes. I regained my sense of smell, taste, and overall I just feel better. Most vape shops are super strict on letting minors even enter the shop. Even though I started smoking from a young age, it wasn't legal honestly. Minors are still gonna get there hands on these kinds of things, at least these are better. Vaping doesn't promote for young kids to vape, they give short time or long time smokers an alternative to help them stop smoking or at least something better than cigarettes. Plus there's less cigarette butts on the ground. If this bill passes, smoking cigarettes will seem cheaper and I might vape less honestly. The vaping community has made it affordable for a lot of people to start and taxing it would make it hard for a lot of people.

Thank you for your time and consideration.

Ryson Gander  
Kaneohe, Hawaii

**From:** [Pauahi P. Garrett](#)  
**To:** [WAM Testimony](#)  
**Subject:** Oppose HB145 SD1 & SD2  
**Date:** Tuesday, April 07, 2015 11:19:26 PM

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To: Senator Jill N. Tokuda, Chair, Senator Ronald 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.

Pauahi P. Garrett  
Wahiawa, HI

**From:** [Jesse Poston](#)  
**To:** [WAM Testimony](#)  
**Subject:** Oppose HB145 SD1 & SD2  
**Date:** Tuesday, April 07, 2015 11:14:32 PM

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To: Senator Jill N. Tokuda, Chair, Senator Ronald 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.

All I can say is,

There is over 4000 chemicals found in 1 single cigarette, that causes most of the worst deaths, bodily harm, cancers, and smell.

**\*GET THE TRUTH\***

[www.notblowingsmoke.org](http://www.notblowingsmoke.org)

Thank you for your time and consideration.

Jesse Poston  
wailuku, hi



**From:** [Mariah Leigh](#)  
**To:** [WAM Testimony](#)  
**Subject:** Oppose HB145 SD1 & SD2  
**Date:** Tuesday, April 07, 2015 9:36:32 PM

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To: Senator Jill N. Tokuda, Chair, Senator Ronald 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.

Mariah Leigh  
Alabaster, AL

**From:** [Jennifer Chu](#)  
**To:** [WAM Testimony](#)  
**Subject:** Oppose HB145 SD1 & SD2  
**Date:** Tuesday, April 07, 2015 9:22:13 PM

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To: Senator Jill N. Tokuda, Chair, Senator Ronald 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 Chu  
Kapolei, HI.

**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [margoslice@hotmail.com](mailto:margoslice@hotmail.com)  
**Subject:** Submitted testimony for HB145 on Apr 9, 2015 09:00AM  
**Date:** Tuesday, April 07, 2015 9:11:42 PM

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**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
margo hartford	Individual	Oppose	No

Comments: 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. 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.

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**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [wintersnicholas@rocketmail.com](mailto:wintersnicholas@rocketmail.com)  
**Subject:** \*Submitted testimony for HB145 on Apr 9, 2015 09:00AM\*  
**Date:** Tuesday, April 07, 2015 9:03:37 PM

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**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
Nicholas Winters	Individual	Oppose	No

Comments:

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**From:** [William Seemann](#)  
**To:** [WAM Testimony](#)  
**Subject:** Oppose HB145 SD1 & SD2  
**Date:** Tuesday, April 07, 2015 8:54:17 PM

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To: Senator Jill N. Tokuda, Chair, Senator Ronald 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 Seemann  
Honolulu, HI

**From:** [Nicole Briones](#)  
**To:** [WAM Testimony](#)  
**Subject:** Oppose HB145 SD1 & SD2  
**Date:** Tuesday, April 07, 2015 8:48:49 PM

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To: Senator Jill N. Tokuda, Chair, Senator Ronald 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.

Nicole Briones  
Ewa Beach, HI

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

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To: Senator Jill N. Tokuda, Chair, Senator Ronald 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.

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.

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 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

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To: Senator Jill N. Tokuda, Chair, Senator Ronald 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.

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.

J Hunke  
honolulu, Hi

**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [jason.park1@aol.com](mailto:jason.park1@aol.com)  
**Subject:** Submitted testimony for HB145 on Apr 9, 2015 09:00AM  
**Date:** Tuesday, April 07, 2015 8:18:52 PM

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**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
Jason Park	Individual	Oppose	No

Comments: I strong oppose hb145 as it currently is. I support returning this bill to its' original form before Baker ruined it with her foolishness.

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**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

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To: Senator Jill N. Tokuda, Chair, Senator Ronald 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: [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
To: [WAM Testimony](#)  
Cc: [GMPALA@ME.COM](mailto:GMPALA@ME.COM)  
Subject: Submitted testimony for HB145 on Apr 9, 2015 09:00AM  
Date: Tuesday, April 07, 2015 8:13:32 PM

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## **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
GINA PALACIOS	Individual	Oppose	No

Comments: 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 combustibile 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 e-cigarettes 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.

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From: [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
To: [WAM Testimony](#)  
Cc: [BLAZEAKAINFERNO@YAHOO.COM](mailto:BLAZEAKAINFERNO@YAHOO.COM)  
Subject: Submitted testimony for HB145 on Apr 9, 2015 09:00AM  
Date: Tuesday, April 07, 2015 8:08:06 PM

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## **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
BENNIE FUNCHESS	Individual	Oppose	No

Comments: 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 combustibile 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 e-cigarettes 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.

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

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To: Senator Jill N. Tokuda, Chair, Senator Ronald 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

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To: Senator Jill N. Tokuda, Chair, Senator Ronald 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.

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

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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: [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
To: [WAM Testimony](#)  
Cc: [DREWCOLEMAN44@GMAIL.COM](mailto:DREWCOLEMAN44@GMAIL.COM)  
Subject: Submitted testimony for HB145 on Apr 9, 2015 09:00AM  
Date: Tuesday, April 07, 2015 8:05:20 PM

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## **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
ANDREW COLEMAN	Individual	Oppose	No

Comments: 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 combustibile 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 e-cigarettes 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.

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**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:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [protechoahu@gmail.com](mailto:protechoahu@gmail.com)  
**Subject:** \*Submitted testimony for HB145 on Apr 9, 2015 09:00AM\*  
**Date:** Tuesday, April 07, 2015 7:57:41 PM

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**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
Clayton Silva	Individual	Oppose	No

Comments:

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

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To: Senator Jill N. Tokuda, Chair, Senator Ronald 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.

Natily Taguding  
Honolulu, HI

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

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To: Senator Jill N. Tokuda, Chair, Senator Ronald 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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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.

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

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To: Senator Jill N. Tokuda, Chair, Senator Ronald 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.

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

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To: Senator Jill N. Tokuda, Chair, Senator Ronald 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.

Claire Horie  
Honolulu, HI

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

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To: Senator Jill N. Tokuda, Chair, Senator Ronald 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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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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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.

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

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.

Bj Uele  
Ewa Beach, HI

**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [melissaespe@yahoo.com](mailto:melissaespe@yahoo.com)  
**Subject:** \*Submitted testimony for HB145 on Apr 9, 2015 09:00AM\*  
**Date:** Tuesday, April 07, 2015 7:35:35 PM

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**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
melissa	Individual	Oppose	No

Comments:

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**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.

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.

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.

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.

kathy katano  
pearl city

**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [SENJISAN99@HOTMAIL.COM](mailto:SENJISAN99@HOTMAIL.COM)  
**Subject:** Submitted testimony for HB145 on Apr 9, 2015 09:00AM  
**Date:** Tuesday, April 07, 2015 7:18:53 PM

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**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
SEAN OWENS	Individual	Oppose	No

Comments: This is dumb. Extremely dumb...

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**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?

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.

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

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To: Senator Jill N. Tokuda, Chair, Senator Ronald 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.

Oppose

Thank you for your time and consideration.

Nancy Braunig  
United States

**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [hoipoipo@yahoo.com](mailto:hoipoipo@yahoo.com)  
**Subject:** Submitted testimony for HB145 on Apr 9, 2015 09:00AM  
**Date:** Tuesday, April 07, 2015 7:14:56 PM

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**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
chad sue	Individual	Oppose	No

Comments: dont pass

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**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [matthewwolgan93@gmail.com](mailto:matthewwolgan93@gmail.com)  
**Subject:** \*Submitted testimony for HB145 on Apr 9, 2015 09:00AM\*  
**Date:** Tuesday, April 07, 2015 7:12:26 PM

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**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
matthew wolgan	Individual	Oppose	No

Comments:

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**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

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.

gabriell hoomalu  
aiea

**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [claudettecalpito@gmail.com](mailto:claudettecalpito@gmail.com)  
**Subject:** Submitted testimony for HB145 on Apr 9, 2015 09:00AM  
**Date:** Tuesday, April 07, 2015 7:01:43 PM

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## **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
Claudette Ortiz	Individual	Oppose	No

Comments: This is ridiculous! because you guys spend a load of money on things we don't need now you need to find a way to take more money from us already struggling citizens who have quit smoking cigarettes and now find a way to tax our better decision and make it harder to do a better thing for our health as well as our pockets..cmon america..stop being 2 faced..the rail was not thoroughy thought through..and people throwing others peoples money around like there was no hard back breaking work involved! I'm disgusted and ashamed..if i was in office i could live without a lot...thats why i quit smoking..couldnt afford it..now i save money with ecigs..now if everyone quits this what will you do? so many small companies will go down as well..you talk about everyone else drinking them selves stupid,well their not the only one..im watching! I'm listening,I'm observing! not cool guys..and you know it!

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

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To: Senator Jill N. Tokuda, Chair, Senator Ronald 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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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.

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

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To: Senator Jill N. Tokuda, Chair, Senator Ronald 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.

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

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.

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

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.

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

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.

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

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.

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

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.

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

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.

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

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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tabacco companies are trying to make money off the compation when for so long they had high powered politictions in there 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.

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.

Paula Yuen  
Honolulu, HI 96815

**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [kendra\\_bolduc@yahoo.com](mailto:kendra_bolduc@yahoo.com)  
**Subject:** Submitted testimony for HB145 on Apr 9, 2015 09:00AM  
**Date:** Tuesday, April 07, 2015 6:19:44 PM

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**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
kendra bolduc	Individual	Oppose	Yes

Comments: This bill is a horrible idea. I have been a smoker for 24 years and I have been successfully using e-cigs to to wean myself off of cigarettes completely. I have also stepped down the level of nicotine I consume and will continue to do so until I am able to quit completely. This is similar to how nicotine patches work. I personally know several people that have used these systems to successfully quit using all nicotine products. I am a nurse and fully believe e-cigs provide a risk-reduction approach to quitting smoking.

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

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To: Senator Jill N. Tokuda, Chair, Senator Ronald 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

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To: Senator Jill N. Tokuda, Chair, Senator Ronald 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.

russell ching  
kaneohe

**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [ncwestelk@hotmail.com](mailto:ncwestelk@hotmail.com)  
**Subject:** Submitted testimony for HB145 on Apr 9, 2015 09:00AM  
**Date:** Tuesday, April 07, 2015 6:12:10 PM

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**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
candice	Individual	Oppose	No

Comments: Don't pass

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

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To: Senator Jill N. Tokuda, Chair, Senator Ronald 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:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [allanj.marketing@gmail.com](mailto:allanj.marketing@gmail.com)  
**Subject:** Submitted testimony for HB145 on Apr 9, 2015 09:00AM  
**Date:** Tuesday, April 07, 2015 6:08:15 PM

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**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
allan	Individual	Oppose	No

Comments: Vaping saved my life

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

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To: Senator Jill N. Tokuda, Chair, Senator Ronald 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.

ted stapp

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

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To: Senator Jill N. Tokuda, Chair, Senator Ronald 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.

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

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To: Senator Jill N. Tokuda, Chair, Senator Ronald 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.

Ethan kimura  
United States

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

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To: Senator Jill N. Tokuda, Chair, Senator Ronald 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.

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

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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.

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.

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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

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To: Senator Jill N. Tokuda, Chair, Senator Ronald 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.

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

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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.

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Thank you for your time and consideration.

Doris Boushey  
Ewa Beach, HI

**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [gbpackersjake@hotmail.com](mailto:gbpackersjake@hotmail.com)  
**Subject:** Submitted testimony for HB145 on Apr 9, 2015 09:00AM  
**Date:** Tuesday, April 07, 2015 5:40:24 PM

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**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
Jakob Jaskolski	Individual	Oppose	No

Comments: DONT do it effects people getting off nicotine products.

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

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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:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [tbone2lman@gmail.com](mailto:tbone2lman@gmail.com)  
**Subject:** \*Submitted testimony for HB145 on Apr 9, 2015 09:00AM\*  
**Date:** Tuesday, April 07, 2015 5:37:20 PM

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**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
Tom Tolman	Individual	Oppose	No

Comments:

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**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [kelsey.o.lew@gmail.com](mailto:kelsey.o.lew@gmail.com)  
**Subject:** Submitted testimony for HB145 on Apr 9, 2015 09:00AM  
**Date:** Tuesday, April 07, 2015 5:36:28 PM

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## **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
Kelsey Lew	Individual	Oppose	No

Comments: There is no justification to say that ecigs should be taxed at the same rate as other nicotine products. I understand that ecigs aren't necessarily a way to get people to quit nicotine all together, but it sure helps my health since I'm not taking in all the other crap that cigarettes have.

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

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To: Senator Jill N. Tokuda, Chair, Senator Ronald 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 Ball  
Ewa Beach, HI

**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [chretien.brandon@yahoo.com](mailto:chretien.brandon@yahoo.com)  
**Subject:** Submitted testimony for HB145 on Apr 9, 2015 09:00AM  
**Date:** Tuesday, April 07, 2015 5:32:32 PM

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**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
brandon	Individual	Oppose	No

Comments: YOU ARE ALWAYS TRYING TO TAKE MORE MONEY FROM THE  
HARD WORKING PEOPLE ASSHOLE

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**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [chretien.brandon@yahoo.com](mailto:chretien.brandon@yahoo.com)  
**Subject:** Submitted testimony for HB145 on Apr 9, 2015 09:00AM  
**Date:** Tuesday, April 07, 2015 5:32:32 PM

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**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
brandon	Individual	Oppose	No

Comments: YOU ARE ALWAYS TRYING TO TAKE MORE MONEY FROM THE  
HARD WORKING PEOPLE ASSHOLE

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**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [chretien.brandon@yahoo.com](mailto:chretien.brandon@yahoo.com)  
**Subject:** Submitted testimony for HB145 on Apr 9, 2015 09:00AM  
**Date:** Tuesday, April 07, 2015 5:32:32 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
brandon	Individual	Oppose	No

Comments: YOU ARE ALWAYS TRYING TO TAKE MORE MONEY FROM THE  
HARD WORKING PEOPLE ASSHOLE

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**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [jjigoodwin01@hotmail.com](mailto:jjigoodwin01@hotmail.com)  
**Subject:** Submitted testimony for HB145 on Apr 9, 2015 09:00AM  
**Date:** Tuesday, April 07, 2015 5:31:22 PM

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**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
joy	Individual	Oppose	No

Comments: Don't pass

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**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.

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.

doris  
honolulu

**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [mbrockgreitens@gmail.com](mailto:mbrockgreitens@gmail.com)  
**Subject:** \*Submitted testimony for HB145 on Apr 9, 2015 09:00AM\*  
**Date:** Tuesday, April 07, 2015 5:28:34 PM

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### **HB145**

Submitted on: 4/7/2015

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

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
matthew brockgreitens	Individual	Oppose	No

#### Comments:

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**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.

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.

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.

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 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 wean 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  
Waialeale



**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.

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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.

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.

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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.

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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.

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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.

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

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Thank you for your time and consideration.

Michael Belizon

**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
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**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
Vandy	Individual	Oppose	No

Comments: 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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**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
Kanealii	Individual	Oppose	No

Comments: 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.

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## **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
Gary Blair	Individual	Oppose	No

Comments: Vapor products have allowed me to quit smoking. It has also allowed me to be less harmful to others as well as my own family. This tax is and would be unreasonable to any other product that Hawaii sales. The tax increase is damaging to home grown company and discourages others to move from an actual product and quit.

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**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
Lani Hernandez	Individual	Oppose	No

Comments:

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**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
Sarah Fox	Individual	Oppose	No

Comments: Taxing ecigarettes makes it more likely that people like me will go back to smoking regular cigarettes. Ecigarettes have helped so many people successfully quit smoking cigarettes and stopped our expose to ash, tar, and other carcinogens. There are other smoking cessation devices that also contain nicotine like the patch, and they aren't taxed like cigarettes- why should ecigarettes be? The varying levels of nicotine in the liquids help smokers slowly cut back on their nicotine intake- and eventually they end up just using nicotine free liquids (like me)!.

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## **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
mahina	Individual	Oppose	No

Comments: Tax revenue from this bill is going to support 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.

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**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
Sal Lacagnina	Individual	Oppose	No

Comments: Leave us alone.

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## **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
Richard	Individual	Oppose	No

Comments: There is liquid that contains no nicotine at all which would evade all tax defeating the intent of this blind tax.

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**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
Kris Hulett	Individual	Oppose	No

Comments:

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## **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
Marisa McKnight	Individual	Oppose	No

Comments: I strongly oppose this bill because I do not want to feel that I am in jeopardy of losing my job. This is an unfair bill, which will put a major strain on our company, and we may not be able to pay this tax. This bill does not take into account all the people who will be affected by this bill. Many people would lose their jobs just to support a cause, which no one is even clear if it will be enough to support. I am not a smoker. Never tried it. I was never one to follow trends. But I do know that I support this company and what we stand for. We have helped so many people quit such a nasty habit. I know that we are not a smoking cessation product but those that have quit we see the great effects it has on them. They do not only smell better, they look better, and breathe better. Please do not pass this bill. Please help support local businesses and focus the attention back on the real problem, which is fixing the traffic situation and tourism. Thank you, Marisa McKnight

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**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
Isaac Rauch	Individual	Oppose	No

Comments: This tax will simply push people back to regular cigarettes, which have a higher risk profile by far. We shouldn't have a tax imposed on electronic cigarettes as if to say they are equal to traditional cigarettes, let alone use the same tax model. This is a tax not based in science, nor even in the best interest of the people largely affected by it! Don't punish people for taking a smart alternative to combustible cigarettes.

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## **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
Michal Combs	Individual	Oppose	No

Comments: I don't believe that there should be a tax on nicotine liquid sales when volcano is a local business that is actually helping the smoking problem in Hawaii. I have not smoked a real cigarette in the past year and a half since I got an e cig from volcano. I am a lot happier and healthier because of it. I should not have to pay 80% more for something that is helping me to stop smoking real tobacco and the 4000 other chemicals in a cigarette.

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**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
Lisa Oshiro	Individual	Oppose	No

Comments:

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**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
Jenny Chan	Individual	Oppose	No

Comments: Stop beating up on your constituents with high taxes.

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## **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
Shorrel Lui	Individual	Comments Only	No

Comments: 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 combustibile 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.

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**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
Desiree	Individual	Oppose	No

Comments: There are some liquids which contain no nicotine which would evade the tax increase.

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## **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
Brandon	Individual	Oppose	No

Comments: This bill 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 e-cigarettes 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.

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## **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
Dustin Hirayama	Individual	Oppose	No

Comments: 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. An 80% tax will affect 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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## **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
Miki Williams	Individual	Oppose	No

Comments: 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 combustibile tobacco. 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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**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
ramón pegues`	Individual	Oppose	No

Comments:

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**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
Alison Vasquez	Individual	Oppose	No

Comments: I feel like this bill will kill local businesses and independent companies. KEEP HAWAII MONEY IN HAWAII!!!!!! Personally for me i quit smoking cig using vapes.

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**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
michele	Individual	Oppose	No

Comments: I wish that you would understand that ecigs have actually saved lives!! Why take away or tax something that have only done good for people who have smoked cancerous cigarettes for decades? Think about saving lives....think about the people!!! Stop being so money hungry and selfish!!!

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## **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
Jami	Individual	Oppose	No

Comments: I smoked for 27 years and e cigs are helping me to not smoke. It is better for my family and my environment. 80% tax will effect my ability to use ecigs. There is a liquid which contains no nicotine and I am slowly working my way down to that level. E cigs are helping me to slowly not rely on nicotine or any cigarette products. DON'T HIKE THE TAX ON E CIGS PLEASE! THANK YOU Jami Betz

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**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
Jasmine Whitt	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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**To:** [WAM Testimony](#)  
**Cc:** [irohwe@gmail.com](mailto:irohwe@gmail.com)  
**Subject:** Submitted testimony for HB145 on Apr 9, 2015 09:00AM  
**Date:** Tuesday, April 07, 2015 2:06:32 PM

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**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
Weston Hori	Individual	Oppose	No

Comments: It helped me quit smoking cigarettes and is definitely cheaper than smoking a pack a day. So the money that I save not smoking cigarettes helps me to live a little better financially than before. I mean if the prices were to be similar to buying packs of cigarettes then I might just start smoking again. I mean this is a great substitution to the real thing and it smells great. Also it helps keep local businesses alive!!

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**To:** [WAM Testimony](#)  
**Cc:** [quantaviousdwhitt@gmail.com](mailto:quantaviousdwhitt@gmail.com)  
**Subject:** \*Submitted testimony for HB145 on Apr 9, 2015 09:00AM\*  
**Date:** Tuesday, April 07, 2015 2:05:19 PM

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**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
quantavious whitt	Individual	Oppose	No

Comments:

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**To:** [WAM Testimony](#)  
**Cc:** [stacyoshida@gmail.com](mailto:stacyoshida@gmail.com)  
**Subject:** Submitted testimony for HB145 on Apr 9, 2015 09:00AM  
**Date:** Tuesday, April 07, 2015 1:51:22 PM

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**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
stacy	Individual	Oppose	No

Comments: Don't pass

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**To:** [WAM Testimony](#)  
**Cc:** [ricky\\_phongphila@hotmail.com](mailto:ricky_phongphila@hotmail.com)  
**Subject:** Submitted testimony for HB145 on Apr 9, 2015 09:00AM  
**Date:** Tuesday, April 07, 2015 1:49:52 PM

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**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
Ricky Phongphila	Individual	Oppose	No

Comments: AN 80% tax will affect 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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**Cc:** [422spark@gmail.com](mailto:422spark@gmail.com)  
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**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
Sherelle Park	Individual	Oppose	No

Comments:

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**Subject:** Submitted testimony for HB145 on Apr 9, 2015 09:00AM  
**Date:** Tuesday, April 07, 2015 1:22:28 PM

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**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
LAURIE TANOURA	Individual	Oppose	No

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

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**To:** [WAM Testimony](#)  
**Cc:** [shantelle\\_soriano@yahoo.com](mailto:shantelle_soriano@yahoo.com)  
**Subject:** Submitted testimony for HB145 on Apr 9, 2015 09:00AM  
**Date:** Tuesday, April 07, 2015 1:12:14 PM

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## **HB145**

Submitted on: 4/7/2015

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

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Present at Hearing</b>
Shanrelle Soriano	Individual	Oppose	No

Comments: the tax increase will affect my ability to use electronic cigarettes as an alternative to real cigarettes, using electronic cigarettes are much more safe and better to use than real tobacco products that have thousands of chemicals. There is a choice in the liquid in where i can have the choice of not having any nicotine in the liquid

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**Cc:** [transcended@outlook.com](mailto:transcended@outlook.com)  
**Subject:** Submitted testimony for HB145 on Apr 9, 2015 09:00AM  
**Date:** Tuesday, April 07, 2015 1:05:55 PM

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## **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
Xavier Thomas	Individual	Oppose	No

Comments: Unfairly taxing an alternative to smoking greatly impacts a majority of people that other nicotine substitute products didn't work for. And in addition, Nicotine gum and patches aren't taxed and won't be taxed like electronic cigarettes and juice would be.

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**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.

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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.

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.

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.

Rolan Mariano  
Ewa Beach, HI

**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [nicholas.garrett@gmail.com](mailto:nicholas.garrett@gmail.com)  
**Subject:** Submitted testimony for HB145 on Apr 9, 2015 09:00AM  
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**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
nicholas garrett	Individual	Oppose	No

Comments: It is NOT tobacco and we the people should not be penalized for quitting tobacco. Government hands need to stay out of our pockets. #TakeBackOurCountry

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**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.

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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 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

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**Cc:** [shericrivello@yahoo.com](mailto:shericrivello@yahoo.com)  
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**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
sheri	Individual	Oppose	No

Comments:

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**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.

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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.

samantha wright  
waianae



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**To:** [WAM Testimony](#)  
**Cc:** [nicholas.n.burris@gmail.com](mailto:nicholas.n.burris@gmail.com)  
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**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
Nicholas	Individual	Oppose	No

Comments:

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**Cc:** [jrmapp@gmail.com](mailto:jrmapp@gmail.com)  
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**Date:** Tuesday, April 07, 2015 12:25:19 PM

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**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
Willie Mapp	Individual	Oppose	No

Comments: I feel that this is a very unfair suggestion. What will this revenue support?  
Nothing but objecting to our rights to E\_smoke.

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**Cc:** [chels.nascimento@gmail.com](mailto:chels.nascimento@gmail.com)  
**Subject:** Submitted testimony for HB145 on Apr 9, 2015 09:00AM  
**Date:** Tuesday, April 07, 2015 12:18:41 PM

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**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
Chelsie Nascimento	Individual	Oppose	No

Comments: ever since i started using e cig I've quit smoking and i think that an 80% tax will be not right.

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**Cc:** [jeffster808@yahoo.com](mailto:jeffster808@yahoo.com)  
**Subject:** \*Submitted testimony for HB145 on Apr 9, 2015 09:00AM\*  
**Date:** Tuesday, April 07, 2015 12:15:03 PM

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**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
Jeff Salvatera	Individual	Oppose	No

Comments:

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**Cc:** [gia.love77@gmail.com](mailto:gia.love77@gmail.com)  
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**Date:** Tuesday, April 07, 2015 12:08:35 PM

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**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
Georgiana Casimiro	Individual	Oppose	No

Comments: It's wrong, it helps people like me who are sick. It's crazy.

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**To:** [WAM Testimony](#)  
**Cc:** [FELTON.TERRANCE@GMAIL.COM](mailto:FELTON.TERRANCE@GMAIL.COM)  
**Subject:** Submitted testimony for HB145 on Apr 9, 2015 09:00AM  
**Date:** Tuesday, April 07, 2015 11:36:58 AM

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**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
TERRANCE	Individual	Oppose	No

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

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**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
Keanu Christianson	Individual	Oppose	No

Comments: Dont pass

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**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
kier parker	Individual	Oppose	No

Comments: dont pass

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**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
Justin K.	Individual	Oppose	No

Comments: 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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**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
Elika Erickson	Individual	Oppose	No

Comments:

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**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
eric	Individual	Oppose	No

Comments:

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**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
gina	Individual	Oppose	No

Comments: Dont pass

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**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
Michael Blickos	Individual	Oppose	No

Comments: 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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**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
joann sullivan	Individual	Oppose	No

Comments: we should have the rights to make this decision

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## **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
Michele kaeo	Individual	Oppose	No

Comments: I totally Oppose this bill. If this bill is allowed to pass, it will cause people to go back to regular smoking. Taxing eli quid is stupid because it does not contain tobacco therefore should not be treated as a tobacco product. My husband has been smoke free for over a year and it's in thanks to this product. My husband has been on his electronic cigarette for 2 years now and it has by far improved on his health. I feel this should be reconsidered. STRONGLY OPPOSE

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## **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
Marc	Individual	Comments Only	No

Comments: 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. An 80% tax will effect my wife's 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. PLEASE do not pass this bill, my wife's life depend on it. Aloha.

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## **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
David Aquino	Individual	Comments Only	No

Comments: 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.

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**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
Georgiana Casimiro	Individual	Comments Only	No

Comments: 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

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**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
kaoru kadota	Individual	Comments Only	No

Comments: An 80% tax will effect my ability to use ecigs as an alternative to tobacco.

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**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
Shilo Denning	Individual	Comments Only	No

Comments: I feel that we shouldn't be taxed with such a high tax value.

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