

HB145 HD1 PROPOSED SD2 TESTIMONY

CPN HEARING 03-23-15

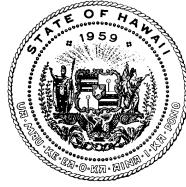
HB145 HD1 SD 1

HB 145, HD1
Proposed SD1
(HSCR888)
Status &
Testimony

RELATING TO TAXATION.

CPN, WAM

Expands the definition of "tobacco products" to include any product containing nicotine, but not containing tobacco. Imposes an excise tax equal to eighty per cent of the wholesale price of any tobacco product, other than large cigars, sold by a wholesaler or dealer on and after January 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 moneys collected under the increased excise tax rate to be deposited to the credit of the Hawaii cancer research special fund. Effective 7/1/2053. (Proposed SD1)



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 PROPOSED
RELATING TO TAXATION**

SENATOR ROSALYN H. BAKER, CHAIR
SENATE COMMITTEE ON COMMERCE AND CONSUMER PROTECTION
Hearing Date: March 23, 2015 Room Number: 229

1 **Fiscal Implications:** None.

2 **Department Testimony:** The Department of Health (DOH) supports HB0145, HD1, SD1
3 Proposed to increase the excise tax equal to 80% of the wholesale price of any tobacco product,
4 other than large cigars, as an amount that would provide parity with the current tax on cigarettes.
5 The DOH offers suggested language for “tobacco product.” The DOH defers to the Department
6 of 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.”^{1,2} 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.

Offered Amendments: To be consistent with definitions approved by the State Attorney General, DOH recommends the definitions of tobacco products, as expressed by the committee's final SD1 draft, be as follows:

"Tobacco products" means:

- (1) Any product made or derived from tobacco, that contains nicotine or other 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) Any product containing nicotine, but not containing tobacco, that is intended for human consumption, whether chewed, smoked, absorbed, dissolved, inhaled, snorted, sniffed, or ingested by any other means.

"Tobacco products" does not include drugs, devices, or combination products approved for sale by the U.S. Food and Drug Administration, as those terms are defined in the Federal Food, Drug, and Cosmetic Act.

Thank you for the opportunity to testify.

¹ 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.

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

DAVID Y. IGE
GOVERNOR

SHAN TSUTSUI
LT. GOVERNOR



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MARIA E. ZIELINSKI
DIRECTOR OF TAXATION

To: The Honorable Rosalyn H. Baker, Chair
and Members of the Senate Committee on Commerce and Consumer Protection

Date: Monday, March 23, 2015
Time: 10:00 A.M.
Place: Conference Room 229, State Capitol

From: Maria E. Zielinski, Director
Department of Taxation

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

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

H.B. 145, H.D. 1, Proposed S.D. 1 amends the Cigarette Tax and Tobacco Tax Law by taxing non-tobacco nicotine-containing products at the same rate as tobacco products other than cigarettes or cigars, and raises the tax from 70% of the wholesale price to 80% of the wholesale price on or after January 1, 2016. This measure also specifies that the funds from the tax on tobacco products other than cigarettes and cigars shall be deposited in the Hawaii cancer research special fund. The Proposed S.D. 1 has a defective effective date of July 1, 2053.

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

Thank you for the opportunity to provide comments.

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, Proposed 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 include any product containing nicotine, but not containing tobacco, that is intended for human consumption, whether chewed, smoked, absorbed, dissolved, inhaled, snorted, sniffed, or ingested by any other means. Tobacco products shall not include any product approved by the United States Food and Drug Administration for tobacco cessation purposes.

Amends HRS section 245-3(a)(13) 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 3/20/15



UNIVERSITY OF HAWAII SYSTEM

Legislative Testimony

Written Testimony Presented Before the
Senate Committee on Commerce and Consumer Protection

March 23, 2015 at 10:00 am

By

Robert Bley-Vroman, Chancellor

and

Jerris Hedges, MD, MS, MMM

Dean, John A. Burns School of Medicine

Interim Director, University of Hawai'i Cancer Center

University of Hawai'i at Mānoa

HB 145 HD1 Proposed SD1 – RELATING TO TAXATION

Chair Baker, Vice Chair Taniguchi, and Members of the Committee:

The University of Hawai'i strongly supports the proposed SD1 of this bill.

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

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

The proposed SD1 addresses a serious concern among health professionals that addictive tobacco products other than cigarettes – including snuff, chewing tobacco and loose roll-your-own tobacco – are attracting a new generation of tobacco users. While the dangers of smoking are well known, national research also tells us there is no safe form of tobacco use. Since the cigarette tax increases were imposed beginning in 2006, sales have decreased steadily, which may indicate that the higher cost to consumers had the disincentive intended. However, smokers have switched from cigarettes to other types of tobacco products and electronic smoking devices.

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

We respectfully urge this Committee to pass the proposed SD1.



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SENATE COMMITTEE ON COMMERCE AND CONSUMER PROTECTION
Hearing Scheduled 10 am, Monday, March 23, 2015, Conference Room 229
HB 145, HD 1, PROPOSED SD 1 RELATING TO TAXATION
TESTIMONY
Douglas Meller, Legislative Committee, League of Women Voters of Hawaii

Chair Rosalyn H. Baker, Vice-Chair Brian T. Taniguchi, and Committee Members:

The League of Women Voters of Hawaii opposes HB145, HD 1, Proposed SD 1 because the subject of the Proposed SD 1 has no rational connection to the subject of HB 145, HD 1 referred to the Senate Committee on Commerce and Consumer Affairs. HB 145, HD1 proposes to **encourage local cigar production by establishing a new refundable income tax credit for such producers.** HB 145, HD 1, Proposed SD 1 expands the definition of “tobacco products” to include any product containing nicotine, and proposes to discourage local consumption of nicotine and tobacco (**excluding large cigars**) by raising the excise tax and using it to fund Hawaii cancer research by increasing the excise tax on products containing nicotine or tobacco.

The League believes that Article III, Sections 14 and 15 of the Hawaii Constitution require that before a bill is passed by the Legislature, the subject of that bill (*not just the bill title and bill number*) must have three readings in the State House and three readings in the State Senate. According to the Hawaii Supreme Court the three-reading requirement ensures that each house of the legislature gives sufficient consideration to the effect of the bill. However, when the subject of a bill is gutted and replaced with a totally unrelated subject after crossover, as with HB 415 Proposed SD 1, the bill’s new subject may pass the Legislature with only one reading and inadequate consideration by the originating house.

Thank you for the opportunity to submit testimony.



To: The Honorable Rosalyn H. Baker, Chair, Committee on Commerce & Consumer Protection
The Honorable Brian T. Taniguchi, Vice Chair, Committee on Commerce & Consumer Protection
Members, Senate Committee on Commerce & Consumer Protection

From: Jessica Yamauchi, Executive Director

Date: March 20, 2015

Hrg: Senate Committee on Commerce and Consumer Protection; Mon., March 23, 2015 at 10:00 a.m. in Rm 229

Re: **Strong Support for HB145, HD1, Proposed SD1 Draft, Relating to Taxation**

Thank you for the opportunity to offer testimony in **strong support** of the **proposed SD1** draft of HB145, which proposed to raise the tax on other tobacco products to 80% of the wholesale price to achieve parity between cigarette taxes and other tobacco products (OTPs).

The Coalition for a Tobacco Free Hawaii (Coalition) is a program of the Hawaii Public Health Institute working to reduce tobacco use through education, policy and advocacy. Our program consists of over 100 member organizations and 2,000 advocates that work to create a healthy Hawaii through comprehensive tobacco prevention and control efforts.

Health is Promoted By Increasing the Tax on Tobacco Products Other Than Cigarettes

By increasing the cost of each tobacco product sold and making it comparable to cigarettes, tobacco use by adults and young people will decrease. This will result in a decline in the serious health conditions that arise from use of smokeless tobacco including cancer of the esophagus, pharynx, larynx, stomach, and pancreas, gum disease, and the risk of cardiovascular disease, and a decrease in the diseases caused by smoking roll-your-own tobacco.

Adolescents and young adults are two to three times more sensitive to tobacco price changes than adults—when price increases, less youth will begin to start using smokeless tobacco and other tobacco products, and more will reduce their consumption. Hawaii has seen youth use of smokeless tobacco fluctuate despite our decreasing smoking rates.



A Portion of the Revenues Should Be Earmarked for Tobacco Prevention and Control

In a recent poll conducted by Qmark for the Coalition, Hawaii residents overwhelmingly agree (94%) that it's important for the state to earmark some of the revenue from cigarette and tobacco taxes to fund tobacco prevention and quit smoking programs. When the price of tobacco increases, more seek help to quit. We ask that you earmark a portion of these new funds to tobacco prevention and tobacco dependence treatment services.

The Coalition strongly supports creating parity between OTPs and cigarettes. Thank you for the opportunity to provide testimony in support of this measure.

Thank you for the opportunity to testify on this matter.

A handwritten signature in black ink, reading "Jessica Yamauchi". The signature is fluid and cursive, with the first name and last name clearly distinguishable.

Jessica Yamauchi, M.A.
Executive Director



American Cancer Society
Cancer Action Network
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Honolulu, Hawaiʻi 96817
808.432.9149
www.acscan.org

Senate Committee on Commerce and Consumer Protection
Senator Rosalyn Baker, Chair
Senator Brian Taniguchi, Vice Chair

HB 145, Proposed SD1 – RELATING TO TAXATION

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

Thank you for the opportunity to provide testimony in support of HB 145, Proposed 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, and also includes automatic excise tax increases on other tobacco products in conjunction with an increase in cigarette taxes.

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.

March 20, 2015

To: Sen. Rosalyn H. Baker, Chair, Committee on Commerce and Consumer Protection
Sen. Brian T. Taniguchi, Vice Chair, Committee on Commerce and Consumer Protection
Members, Senate Committee on Commerce and Consumer Protection

Re: Strong Support for HB 145, HD1, proposed SD1 Draft, Relating to Taxation

Hrg: March 23, 2015 at 10:00 a.m. in Room 229

Thank you for the opportunity to submit testimony in support of HB 145, HD1, proposed SD1 draft. I serve as the Hawai'i director for the American Lung Association of the Mountain Pacific; our mission is to save lives by improving lung health and preventing lung disease. We support increasing the tax on other tobacco products (OTPs) to 80% to create parity between cigarettes and OTPs.

Increasing the tax on OTPs is one of the best ways to keep youth from ever using tobacco and also encourages current users to quit. Establishing tax parity between cigarettes and OTPs works to ensure smokers won't switch from cigarettes to other cheaper tobacco products. As cigarette tax increases, smokers will look towards quitting or they will find cheaper means to continue using tobacco. We must be sure taxes on all tobacco products are equitable so that those who are addicted to nicotine will quit. More smokers quitting, means less cost to our state in tobacco-related medical expenses.

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

Mahalo,



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



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Devin@pcgamerzhawaii.com

March 21, 2015

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

From: Devin Wolery, PC Gamerz, Inc., Director of Operations

RE: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

Thank you for the opportunity to submit testimony.

PC Gamerz, is the only LAN center focused on eSports gaming in the state of Hawaii. We are also a Vape Lounge, operating as such for the last 6 years. We have had many customers that have switched from smoking cigarettes to using advanced vaporizer devices.

- I strongly oppose bill HB145 SD1. Using the "gut and replace" method to transform this bill into another is unethical and a circumvention of the proper process for public involvement.
- I strongly oppose the classification of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking.
- The increase of 80% tax on whole sale is outrageous. And would make most eliquid bottles go from \$18 retail for a 30ml bottle to \$32 retail. Most of our customers can use a 30ml bottle over the course of 4-7 days. And many of them have multiple bottles on hand to change the flavor they are using. I personally carry 3-5 bottles of eliquid on me. To change the flavor depending on my mood.
- One of the main issues with this excessive bill is it would force people to buy 0mg nicotine eliquid. That would not be taxed. Then they would purchase FDA approved nicotine ONLINE and then add their own nicotine to their bottles. This is not only unsafe, but could have future problems.
 - The Nicotine that they would purchase is the same nicotine used in NRT products.
 - http://wizardlabs.us/index.php?route=product/product&product_id=80



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- Our consumers prefer to buy Eliquid products that are made in food grade or ISO certified labs. Eliq Cube is one of our highest quality e liquids. You can see their lab here <http://www.youtube.com/watch?v=4WChdzYwKJ0>
- Nicotine is addictive, yes. The reason Big tobacco add all the other chemicals to cigarettes is to increase the addictive nature of them. E cigarettes do not have those added chemicals and a new study has shown that e cigarettes are far less addictive than cigarettes and LESS than nicotine gum.
 - <http://acsh.org/2015/01/new-study-shows-addictive-potency-e-cigs-far-less-cigarettes-less-nicotine-gum/>
 - Nicotine does not cause cancer. <http://www.nysmokefree.com/Subpage.aspx?P=40&P1=4030>
 - The Tar, 4000+ chemicals and smoke created from combustion is what causes cancer from smoking cigarettes.
 - E-Cigarettes when used correctly have 90%~ less chemicals in them.
- This increase would cause multiple hardships with current businesses in the state.
 - Because of the steep increase it would force many consumers to purchase online, thus reducing money staying in the state.
 - It would force businesses to close up shop due to the increased costs.
 - This would raise the unemployment rate on the island and create additional hardships for those programs.
- With this increase, it would force people to make their own eliquid. People can buy all of the ingredients except nicotine at Wal-mart, whole foods, down to earth, Kmart, Target and many other stores. As well as online through Amazon. There are only 3-4 total ingredients in E Liquid.
 - Propylene Glycol - http://www.amazon.com/Propylene-Glycol-Food-Grade-Quart/dp/B005PZBRUC/ref=sr_1_1?ie=UTF8&qid=1424918017&sr=8-1&keywords=propylene+glycol
 - Vegetable Glycerin - <http://www.walmart.com/ip/Nature-39-s-Answer-Pure-Vegetable-Glycerin-Alcohol-Free-4-fl-oz/26967633>
 - Flavoring - http://www.amazon.com/Capella-Flavor-Drops-Cheesecake-Concentrate/dp/B005FMA7WE/ref=sr_1_2?ie=UTF8&qid=1424919058&sr=8-2&keywords=capellas+flavor+drops
 - Nicotine can be purchased online from multiple vendors, all FDA approved.
- We do not want a black market created, This bill could very easily create a black market overnight. With people turning to craigslist, Facebook groups and reddit to distribute their e liquids. When most shops currently carry higher quality eliquid that is made in labs with quality control and child safe packaging.
- This bill seems to be basing it's focus on old products, that really only the big tobacco company's use.



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- Cigalikes, which cost \$10-20 per unit and \$10-20 per pack of cartridges.
- When the majority of the market is using open systems and eliquid that you purchase separately. Some examples of the retail cost of eliquid. If this bill passes it would basically double the price of everything below.
 - 10ml bottle - \$8-10
 - 15ml bottle - \$12-15
 - 30 ml bottle - \$18-25
 - 60ml bottle - \$33-40
 - 120ml bottle - \$60-70
- These products are already more expensive than standard tobacco products. They are already illegal to purchase for under 18. And nicotine does not cause cancer.

Please defer this bill for more discussion. Let the FDA come out with their ruling on the products before making decisions that can affect everyone. Please AUDIT the cancer research center, they are already getting a lot of money. Apparently they are not managing it correctly.

Thank you for your time and consideration. If you have any questions, please feel free to contact me.

Sincerely,

Devin Wolery

Director of Operations

www.PCGamerzhawaii.com



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Honolulu, Hawaii 96819
1-866-866-6370
support@volcanoecigs.com

March 20, 2014

To: The Honorable Rosalyn H. Baker, Chair

Members, Senate Committee on Commerce and Consumer Protection

From: Cory Smith, VOLCANO Fine Electronic Cigarettes, CEO & Owner

RE: **HB 145 SD1 – oppose**

Thank you for the opportunity to submit testimony.

VOLCANO Fine Electronic Cigarettes® is the largest manufacturer and retailer of vapor products and vaping accessories in the State of Hawaii. We currently own and operate 11 locations statewide and employ over 100 full-time workers to support sales of our products not only here in Hawaii, but to all 50 states as well as Japan and the UK. We stand in opposition to HB 145 SD1 for the following:

- HB145 SD1 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. The recurrently 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.
- HB145 SD1 attempts to levy an 80% tax on any product that contains nicotine and yet exempts traditional NRT products that contain nicotine even though electronic cigarettes are being shown to be a much more effective tool for helping people quit smoking.



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- The average cost for an industry standard bottle of e-liquid that contains nicotine is \$13 and is already higher than the cost of a pack of cigarettes. When you factor in the average cost of a reusable starter kit, which can range anywhere from \$45 to more than \$300 for a premium device, and the accessories one must regularly purchase to keep their device in normal working order, users are already paying a comparable or higher price than they would be if they were using a traditional tobacco product. Even most one-time use electronic cigarettes are priced comparably to a traditional pack of cigarettes and provide a user a comparable amount of puffs. Yet in many instances, users choose a much lower dose of nicotine than you would ever get from a cigarette and this bill does not make any distinction in that regard.
- Some smokers are already hesitant to try electronic cigarettes due to the high start-up costs involved. Levying 80% taxes on electronic cigarettes that contain nicotine would only serve to further discourage current smokers from switching to an effective harm reduction tool. Even worse, a dramatic increase in the cost of e-cigarettes may send some current users back to smoking tobacco cigarettes. In order to make cigarettes obsolete, electronic cigarettes and other harm reduction products should be embraced and allowed to fairly compete on the market with traditional tobacco cigarettes.
- SB 1220 would put Hawaii-based electronic cigarette companies at a competitive disadvantage in the national market for vapor products. In Hawaii, many customers of our brick and mortar locations will turn to the Internet if faced with a sudden price increase. Additionally, our wholesale and retail partners on the mainland will undoubtedly scoff at price hikes and will turn to suppliers in the 48 states that do not tax electronic cigarettes. This could force us to either move out of state,



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taking the jobs and revenue with us, or close the business altogether. This would mean a loss of both jobs and GET tax revenues.

- Over the years that we have been in business in the state, we have provided a product that tens of thousands of customers use every day to greatly reduce their tobacco use or quit smoking altogether. This has improved the lives of smokers and ex-smokers in this state. The removal of secondhand smoke has helped non-smokers as well and has cut down on the amount of butt discard in our community.
- VOLCANO Fine Electronic Cigarettes is currently one of the largest electronic cigarette suppliers in the mainland U.S. We are also the number one FedEx shipper in the State of Hawaii. We bring money into the local economy from the mainland and have provided a much-needed boost to Hawaii by hiring local employees. Throughout the recession we have grown our business and our taxable revenues every year.

It is our belief that this unjustified product classification and tax policy is in the best interest of no one in the state of Hawaii.

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

Sincerely, Cory Smith CEO and Owner VOLCANO Fine Electronic Cigarettes®

1003 Sand Island Access Rd. Suite #1260, Honolulu, HI 96813

From: [Allison Seales](#)
To: [CPN Testimony](#)
Subject: support for HB 145, HD1, proposed SD1 draft
Date: Friday, March 20, 2015 11:42:13 AM

March 20, 2015

To: Sen. Rosalyn H. Baker, Chair, Committee on Commerce and Consumer Protection
Sen. Brian T. Taniguchi, Vice Chair, Committee on Commerce and Consumer Protection
Members, Senate Committee on Commerce and Consumer Protection

Re: Strong Support for HB 145, HD1, proposed SD1 Draft, Relating to Taxation

Hrg: March 23, 2015 at 10:00 a.m. in Room 229

Thank you for the opportunity to submit testimony in support of HB 145, HD1, proposed SD1 draft. I support increasing the tax on other tobacco products (OTPs) to 80% to create parity between cigarettes and OTPs.

Increasing the tax on OTPs will decrease use, ultimately saving lives. Serious health conditions like cancer, gum disease, and cardiovascular disease caused by snuff and chew will be reduced, saving lives and money to the state. Youth are more sensitive to prices than adults. Increasing the tax on OTPs is an additional disincentive for youth to use tobacco products.

As cigarette tax increases, smokers will look towards quitting or they will find cheaper means to continue using tobacco. We must be sure taxes on all tobacco products are equitable so that those who are addicted to nicotine will quit. More smokers quitting, means less cost to our state in tobacco-related medical expenses.

Thank you for the opportunity to provide testimony in support of this measure.

Mahalo.

Allison Seales
Pob 1777
P.O. Box 1777
Kaunakakai, HI 96748

From: [Anni Peterson](#)
To: [CPN Testimony](#)
Subject: support for HB 145, HD1, proposed SD1 draft
Date: Friday, March 20, 2015 10:38:25 AM

March 20, 2015

To: Sen. Rosalyn H. Baker, Chair, Committee on Commerce and Consumer Protection
Sen. Brian T. Taniguchi, Vice Chair, Committee on Commerce and Consumer Protection
Members, Senate Committee on Commerce and Consumer Protection

Re: Strong Support for HB 145, HD1, proposed SD1 Draft, Relating to Taxation

Hrg: March 23, 2015 at 10:00 a.m. in Room 229

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Along with this concern, I work at the Towers of Kuhio Park, formerly Kuhio Park Terrace (KPT), and it seems that spitting is a cultural norm that begins at adolescence for both girls and boys who mirror the behavior of adults. The health risks to the individual who spits are many -- from mouth sores to tooth loss to stroke and cancer. These are the risks that an individual takes on, but there is also a risk to the greater community who may come in contact with spit. Sadly, this often happens as folks from the upper floors thoughtlessly spit down on others, or indirectly as folks walk barefoot on spit -- an event that happens frequently and in fact, I just witnessed as a mother walked her barefoot baby girl along the handicap ramp.

As the tax on tobacco products increases, smokers and chewers will look towards quitting or they will find cheaper means to continue using tobacco. We must be sure taxes on all tobacco products are equitable so that those who are addicted to nicotine will quit. Toward this end, we frequently invite cessation specialists to the Towers for outreach and address this issue in resident meetings, postings and the monthly newsletter. Ultimately, more smokers quitting, means less cost to our state in tobacco-related medical expenses, and will help create a safer environment.

Thank you for the opportunity to provide testimony in support of this measure.

Mahalo.

Anni Peterson
205 Vineyard Street #301
Honolulu, HI 96813

From: [Anthony Piscitelli](#)
To: [CPN Testimony](#)
Subject: support for HB 145, HD1, proposed SD1 draft
Date: Friday, March 20, 2015 2:50:53 PM

March 20, 2015

To: Sen. Rosalyn H. Baker, Chair, Committee on Commerce and Consumer Protection
Sen. Brian T. Taniguchi, Vice Chair, Committee on Commerce and Consumer Protection
Members, Senate Committee on Commerce and Consumer Protection

Re: Strong Support for HB 145, HD1, proposed SD1 Draft, Relating to Taxation

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Thank you for the opportunity to provide testimony in support of this measure.

Mahalo.
Anthony

Anthony Piscitelli
165 mahiai pl
A
Makawao, HI 96768

From: [Barbara Nosaka](#)
To: [CPN Testimony](#)
Subject: support for HB 145, HD1, proposed SD1 draft
Date: Friday, March 20, 2015 2:12:27 PM

March 20, 2015

To: Sen. Rosalyn H. Baker, Chair, Committee on Commerce and Consumer Protection
Sen. Brian T. Taniguchi, Vice Chair, Committee on Commerce and Consumer Protection
Members, Senate Committee on Commerce and Consumer Protection

Re: Strong Support for HB 145, HD1, proposed SD1 Draft, Relating to Taxation

Hrg: March 23, 2015 at 10:00 a.m. in Room 229

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Thank you for the opportunity to provide testimony in support of this measure.

Mahalo.

Barbara Nosaka
2216 Hoonanea Street
Honolulu, HI 96822

From: [Cheryl Albright](#)
To: [CPN Testimony](#)
Subject: support for HB 145, HD1, proposed SD1 draft
Date: Friday, March 20, 2015 9:14:31 AM

March 20, 2015

To: Sen. Rosalyn H. Baker, Chair, Committee on Commerce and Consumer Protection
Sen. Brian T. Taniguchi, Vice Chair, Committee on Commerce and Consumer Protection
Members, Senate Committee on Commerce and Consumer Protection

Re: Strong Support for HB 145, HD1, proposed SD1 Draft, Relating to Taxation

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Thank you for the opportunity to provide testimony in support of this measure.

Mahalo.

Cheryl Albright
2344 Halekoa Drive
Honolulu, HI 96821

From: [Daria Fand](#)
To: [CPN Testimony](#)
Subject: support for HB 145, HD1, proposed SD1 draft
Date: Friday, March 20, 2015 9:52:43 AM

March 20, 2015

To: Sen. Rosalyn H. Baker, Chair, Committee on Commerce and Consumer Protection
Sen. Brian T. Taniguchi, Vice Chair, Committee on Commerce and Consumer Protection
Members, Senate Committee on Commerce and Consumer Protection

Re: Strong Support for HB 145, HD1, proposed SD1 Draft, Relating to Taxation

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Thank you for the opportunity to provide testimony in support of this measure.

Mahalo.
Daria Fand, Community Advocate

Daria Fand
1545 Kalakaua Ave., Apt. 709
Honolulu, HI 96826

From: [Debbie Apolo](#)
To: [CPN Testimony](#)
Subject: support for HB 145, HD1, proposed SD1 draft
Date: Friday, March 20, 2015 2:54:27 PM

March 20, 2015

To: Sen. Rosalyn H. Baker, Chair, Committee on Commerce and Consumer Protection
Sen. Brian T. Taniguchi, Vice Chair, Committee on Commerce and Consumer
Protection
Members, Senate Committee on Commerce and Consumer Protection

Re: Strong Support for HB 145, HD1, proposed SD1 Draft, Relating to Taxation

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Thank you for the opportunity to provide testimony in support of this measure.

Mahalo.

Debbie Apolo, CTTS

Debbie Apolo
95-045 Waikalani Drive
#G104
Mililani, HI 96789

From: [Denise Della](#)
To: [CPN Testimony](#)
Subject: support for HB 145, HD1, proposed SD1 draft
Date: Saturday, March 21, 2015 12:39:42 AM

March 20, 2015

To: Sen. Rosalyn H. Baker, Chair, Committee on Commerce and Consumer Protection
Sen. Brian T. Taniguchi, Vice Chair, Committee on Commerce and Consumer Protection
Members, Senate Committee on Commerce and Consumer Protection

Re: Strong Support for HB 145, HD1, proposed SD1 Draft, Relating to Taxation

Hrg: March 23, 2015 at 10:00 a.m. in Room 229

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Thank you for the opportunity to provide testimony in support of this measure.

Mahalo.

Denise Della
98-662 Puailima Street
Aiea, HI 96701

From: [Ellen Desruisseaux](#)
To: [CPN Testimony](#)
Subject: support for HB 145, HD1, proposed SD1 draft
Date: Friday, March 20, 2015 8:04:03 PM

March 20, 2015

To: Sen. Rosalyn H. Baker, Chair, Committee on Commerce and Consumer Protection
Sen. Brian T. Taniguchi, Vice Chair, Committee on Commerce and Consumer Protection
Members, Senate Committee on Commerce and Consumer Protection

Re: Strong Support for HB 145, HD1, proposed SD1 Draft, Relating to Taxation

Hrg: March 23, 2015 at 10:00 a.m. in Room 229

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Thank you for the opportunity to provide testimony in support of this measure.

Mahalo.

Ellen Desruisseaux
2033 Lanihuli Drive
Honolulu, HI 96822

From: [Floyd Rhoades](#)
To: [CPN Testimony](#)
Subject: support for HB 145, HD1, proposed SD1 draft
Date: Saturday, March 21, 2015 1:36:46 PM

March 20, 2015

To: Sen. Rosalyn H. Baker, Chair, Committee on Commerce and Consumer Protection
Sen. Brian T. Taniguchi, Vice Chair, Committee on Commerce and Consumer Protection
Members, Senate Committee on Commerce and Consumer Protection

Re: Strong Support for HB 145, HD1, proposed SD1 Draft, Relating to Taxation

Hrg: March 23, 2015 at 10:00 a.m. in Room 229

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Thank you for the opportunity to provide testimony in support of this measure.

Mahalo.

Floyd Rhoades
75-295 Aloha Kona
Kailua Kona, HI 96740

From: [Forrest Batz](#)
To: [CPN Testimony](#)
Subject: support for HB 145, HD1, proposed SD1 draft
Date: Friday, March 20, 2015 9:28:36 AM

March 20, 2015

To: Sen. Rosalyn H. Baker, Chair, Committee on Commerce and Consumer Protection
Sen. Brian T. Taniguchi, Vice Chair, Committee on Commerce and Consumer Protection
Members, Senate Committee on Commerce and Consumer Protection

Re: Strong Support for HB 145, HD1, proposed SD1 Draft, Relating to Taxation

Hrg: March 23, 2015 at 10:00 a.m. in Room 229

Aloha Senate Committee on Commerce and Consumer Protection,

Thank you for the opportunity to submit testimony in support of HB 145, HD1, proposed SD1 draft. I support increasing the tax on other tobacco products (OTPs) to 80% to create parity between cigarettes and OTPs.

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Thank you for the opportunity to provide testimony in support of this measure.

Mahalo,

Forrest Batz, PharmD

Forrest Batz
34 Rainbow Drive
Keaau, HI 96749

From: [Helen Barrow](#)
To: [CPN Testimony](#)
Subject: support for HB 145, HD1, proposed SD1 draft
Date: Friday, March 20, 2015 2:34:10 PM

March 20, 2015

To: Sen. Rosalyn H. Baker, Chair, Committee on Commerce and Consumer Protection
Sen. Brian T. Taniguchi, Vice Chair, Committee on Commerce and Consumer Protection
Members, Senate Committee on Commerce and Consumer Protection

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Thank you for the opportunity to provide testimony in support of this measure.

Mahalo.

Helen Barrow
Po Box 822
Makawao, HI 96768

From: [Janelle Kubo](#)
To: [CPN Testimony](#)
Subject: support for HB 145, HD1, proposed SD1 draft
Date: Friday, March 20, 2015 9:25:40 AM

March 20, 2015

To: Sen. Rosalyn H. Baker, Chair, Committee on Commerce and Consumer Protection
Sen. Brian T. Taniguchi, Vice Chair, Committee on Commerce and Consumer Protection
Members, Senate Committee on Commerce and Consumer Protection

Re: Strong Support for HB 145, HD1, proposed SD1 Draft, Relating to Taxation

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Thank you for the opportunity to provide testimony in support of this measure.

Mahalo.

Janelle Kubo
2860 Waialae Ave.
Apt. 114
Honolulu, HI 96826

From: [JoAnn Tsark](#)
To: [CPN Testimony](#)
Subject: support for HB 145, HD1, proposed SD1 draft
Date: Friday, March 20, 2015 10:45:56 AM

March 20, 2015

To: Sen. Rosalyn H. Baker, Chair, Committee on Commerce and Consumer Protection
Sen. Brian T. Taniguchi, Vice Chair, Committee on Commerce and Consumer Protection
Members, Senate Committee on Commerce and Consumer Protection

Re: Strong Support for HB 145, HD1, proposed SD1 Draft, Relating to Taxation

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Thank you for the opportunity to provide testimony in support of this measure.

Mahalo.

JoAnn Tsark
1669 B Palolo Ave
Honolulu, HI 96816

From: [Joseph Keawe'aimoku Kaholokula](#)
To: [CPN Testimony](#)
Subject: support for HB 145, HD1, proposed SD1 draft
Date: Friday, March 20, 2015 9:13:25 AM

March 20, 2015

To: Sen. Rosalyn H. Baker, Chair, Committee on Commerce and Consumer Protection
Sen. Brian T. Taniguchi, Vice Chair, Committee on Commerce and Consumer Protection
Members, Senate Committee on Commerce and Consumer Protection

Re: Strong Support for HB 145, HD1, proposed SD1 Draft, Relating to Taxation

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Thank you for the opportunity to provide testimony in support of this measure.

Mahalo.

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

From: [Kanani Kilbey](#)
To: [CPN Testimony](#)
Subject: support for HB 145, HD1, proposed SD1 draft
Date: Friday, March 20, 2015 9:31:37 AM

March 20, 2015

To: Sen. Rosalyn H. Baker, Chair, Committee on Commerce and Consumer Protection
Sen. Brian T. Taniguchi, Vice Chair, Committee on Commerce and Consumer Protection
Members, Senate Committee on Commerce and Consumer Protection

Re: Strong Support for HB 145, HD1, proposed SD1 Draft, Relating to Taxation

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Thank you for the opportunity to provide testimony in support of this measure.

Mahalo.

Kanani Kilbey
1319 Punahou Street, 7th floor
Attn: Dr. Bryan Mih, HEALTHY program
Honolulu, HI 96826

From: [Kathryn Sthay](#)
To: [CPN Testimony](#)
Subject: support for HB 145, HD1, proposed SD1 draft
Date: Friday, March 20, 2015 9:23:38 AM

March 20, 2015

To: Sen. Rosalyn H. Baker, Chair, Committee on Commerce and Consumer Protection
Sen. Brian T. Taniguchi, Vice Chair, Committee on Commerce and Consumer Protection
Members, Senate Committee on Commerce and Consumer Protection

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Thank you for the opportunity to provide testimony in support of this measure.

Mahalo.

Kathryn Sthay
5414 Kirkwood Place
Honolulu, HI 96821

From: [Kim Swartz](#)
To: [CPN Testimony](#)
Subject: support for HB 145, HD1, proposed SD1 draft
Date: Friday, March 20, 2015 9:13:25 AM

March 20, 2015

To: Sen. Rosalyn H. Baker, Chair, Committee on Commerce and Consumer Protection
Sen. Brian T. Taniguchi, Vice Chair, Committee on Commerce and Consumer Protection
Members, Senate Committee on Commerce and Consumer Protection

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Thank you for the opportunity to provide testimony in support of this measure.

Mahalo.

Kim Swartz
98-1394 Hinu Pl B
Pearl City, HI 96782

From: [Kirsten Ralston](#)
To: [CPN Testimony](#)
Subject: support for HB 145, HD1, proposed SD1 draft
Date: Friday, March 20, 2015 3:11:26 PM

March 20, 2015

To: Sen. Rosalyn H. Baker, Chair, Committee on Commerce and Consumer Protection
Sen. Brian T. Taniguchi, Vice Chair, Committee on Commerce and Consumer Protection
Members, Senate Committee on Commerce and Consumer Protection

Re: Strong Support for HB 145, HD1, proposed SD1 Draft, Relating to Taxation

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Thank you for the opportunity to provide testimony in support of this measure.

Mahalo.

Kirsten Ralston
PO box 10528
Honolulu, HI 96816

From: [Lynda Hirakami](#)
To: [CPN Testimony](#)
Subject: support for HB 145, HD1, proposed SD1 draft
Date: Saturday, March 21, 2015 8:30:02 AM

March 20, 2015

To: Sen. Rosalyn H. Baker, Chair, Committee on Commerce and Consumer Protection
Sen. Brian T. Taniguchi, Vice Chair, Committee on Commerce and Consumer Protection
Members, Senate Committee on Commerce and Consumer Protection

Re: Strong Support for HB 145, HD1, proposed SD1 Draft, Relating to Taxation

Hrg: March 23, 2015 at 10:00 a.m. in Room 229

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Thank you for the opportunity to provide testimony in support of this measure.

Mahalo.

Lynda Hirakami
15-2866 Pahoia Village Rd
P.O. Box 1455
Pahoia, HI 96778

From: [Maile Goo](#)
To: [CPN Testimony](#)
Subject: support for HB 145, HD1, proposed SD1 draft
Date: Friday, March 20, 2015 12:27:52 PM

March 20, 2015

To: Sen. Rosalyn H. Baker, Chair, Committee on Commerce and Consumer Protection
Sen. Brian T. Taniguchi, Vice Chair, Committee on Commerce and Consumer Protection
Members, Senate Committee on Commerce and Consumer Protection

Re: Strong Support for HB 145, HD1, proposed SD1 Draft, Relating to Taxation

Hrg: March 23, 2015 at 10:00 a.m. in Room 229

Thank you for the opportunity to submit testimony in support of HB 145, HD1, proposed SD1 draft. I support increasing the tax on other tobacco products (OTPs) to 80% to create parity between cigarettes and OTPs.

Increasing the tax on OTPs will decrease use, ultimately saving lives. Serious health conditions like cancer, gum disease, and cardiovascular disease caused by snuff and chew will be reduced, saving lives and money to the state. Youth are more sensitive to prices than adults. Increasing the tax on OTPs is an additional disincentive for youth to use tobacco products.

As cigarette tax increases, smokers will look towards quitting or they will find cheaper means to continue using tobacco. We must be sure taxes on all tobacco products are equitable so that those who are addicted to nicotine will quit. More smokers quitting, means less cost to our state in tobacco-related medical expenses.

Thank you for the opportunity to provide testimony in support of this measure.

Mahalo,

Maile Goo
3683 Woodlawn Terrace Place
Honolulu, Hawaii 96822

Maile Goo
3683 Woodlawn Terrace Place
Honolulu, HI 96822

From: [MARIA MORENO-CHOW](#)
To: [CPN Testimony](#)
Subject: support for HB 145, HD1, proposed SD1 draft
Date: Friday, March 20, 2015 3:16:51 PM

March 20, 2015

To: Sen. Rosalyn H. Baker, Chair, Committee on Commerce and Consumer Protection
Sen. Brian T. Taniguchi, Vice Chair, Committee on Commerce and Consumer Protection
Members, Senate Committee on Commerce and Consumer Protection

Re: Strong Support for HB 145, HD1, proposed SD1 Draft, Relating to Taxation

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Thank you for the opportunity to provide testimony in support of this measure.

Mahalo.

MARIA MORENO-CHOW
548 Uluoa Street
kailua, HI 96734

From: [Marilyn Gagen](#)
To: [CPN Testimony](#)
Subject: support for HB 145, HD1, proposed SD1 draft
Date: Friday, March 20, 2015 11:10:22 AM

March 20, 2015

To: Sen. Rosalyn H. Baker, Chair, Committee on Commerce and Consumer Protection
Sen. Brian T. Taniguchi, Vice Chair, Committee on Commerce and Consumer Protection
Members, Senate Committee on Commerce and Consumer Protection

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Thank you for the opportunity to provide testimony in support of this measure.

Mahalo.

Marilyn Gagen
59-398 Ka Nani Drive
N/A
Kamuela, HI 96743

From: [May Rose Dela Cruz](#)
To: [CPN Testimony](#)
Subject: support for HB 145, HD1, proposed SD1 draft
Date: Friday, March 20, 2015 9:59:50 AM

March 20, 2015

To: Sen. Rosalyn H. Baker, Chair, Committee on Commerce and Consumer Protection
Sen. Brian T. Taniguchi, Vice Chair, Committee on Commerce and Consumer Protection
Members, Senate Committee on Commerce and Consumer Protection

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Thank you for the opportunity to provide testimony in support of this measure.

Mahalo.

May Rose Dela Cruz
894 Queen Street
894 Queen Street
Honolulu, HI 96813

From: [Michele Nihipali](#)
To: [CPN Testimony](#)
Subject: support for HB 145, HD1, proposed SD1 draft
Date: Friday, March 20, 2015 3:33:38 PM

March 20, 2015

To: Sen. Rosalyn H. Baker, Chair, Committee on Commerce and Consumer Protection
Sen. Brian T. Taniguchi, Vice Chair, Committee on Commerce and Consumer Protection
Members, Senate Committee on Commerce and Consumer Protection

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Thank you for the opportunity to provide testimony in support of this measure.

Mahalo.

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

From: [Michelle Gray](#)
To: [CPN Testimony](#)
Subject: support for HB 145, HD1, proposed SD1 draft
Date: Friday, March 20, 2015 9:23:42 AM

March 20, 2015

To: Sen. Rosalyn H. Baker, Chair, Committee on Commerce and Consumer Protection
Sen. Brian T. Taniguchi, Vice Chair, Committee on Commerce and Consumer Protection
Members, Senate Committee on Commerce and Consumer Protection

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Thank you for the opportunity to provide testimony in support of this measure.

Mahalo.

Michelle Gray
430 Lanipua Street
Honolulu, HI 96825

From: [Noel Kent](#)
To: [CPN Testimony](#)
Subject: support for HB 145, HD1, proposed SD1 draft
Date: Friday, March 20, 2015 9:38:04 AM

March 20, 2015

To: Sen. Rosalyn H. Baker, Chair, Committee on Commerce and Consumer Protection
Sen. Brian T. Taniguchi, Vice Chair, Committee on Commerce and Consumer Protection
Members, Senate Committee on Commerce and Consumer Protection

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Thank you for the opportunity to provide testimony in support of this measure.

Mahalo.

Noel Kent
4886-3 Kilauea Ave
4886-3 Kilauea Ave, Hon 96816
Honolulu,, HI 96816

From: [Noelani Rivers](#)
To: [CPN Testimony](#)
Subject: support for HB 145, HD1, proposed SD1 draft
Date: Friday, March 20, 2015 5:17:33 PM

March 20, 2015

To: Sen. Rosalyn H. Baker, Chair, Committee on Commerce and Consumer Protection
Sen. Brian T. Taniguchi, Vice Chair, Committee on Commerce and Consumer Protection
Members, Senate Committee on Commerce and Consumer Protection

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Thank you for the opportunity to provide testimony in support of this measure.

Mahalo.

Noelani Rivers
377 Paeoho Street
Lahaina, HI 96761

From: [Nyla Tahara-Day](#)
To: [CPN Testimony](#)
Subject: support for HB 145, HD1, proposed SD1 draft
Date: Friday, March 20, 2015 11:22:27 AM

March 20, 2015

To: Sen. Rosalyn H. Baker, Chair, Committee on Commerce and Consumer Protection
Sen. Brian T. Taniguchi, Vice Chair, Committee on Commerce and Consumer Protection
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Thank you for the opportunity to provide testimony in support of this measure.

Mahalo.

Nyla Tahara-Day
1531 Alu Street
Hilo, HI 96720

From: [Pablo Penaloza](#)
To: [CPN Testimony](#)
Subject: support for HB 145, HD1, proposed SD1 draft
Date: Friday, March 20, 2015 9:30:39 AM

March 20, 2015

To: Sen. Rosalyn H. Baker, Chair, Committee on Commerce and Consumer Protection
Sen. Brian T. Taniguchi, Vice Chair, Committee on Commerce and Consumer Protection
Members, Senate Committee on Commerce and Consumer Protection

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Thank you for the opportunity to provide testimony in support of this measure.

Mahalo.

Pablo Penaloza
75-378 nani kailua drive
kailua kona, hi 96740
Kailua Kona, HI 96740

From: [pat.fleck](#)
To: [CPN Testimony](#)
Subject: support for HB 145, HD1, proposed SD1 draft
Date: Friday, March 20, 2015 12:42:29 PM

March 20, 2015

To: Sen. Rosalyn H. Baker, Chair, Committee on Commerce and Consumer Protection
Sen. Brian T. Taniguchi, Vice Chair, Committee on Commerce and Consumer Protection
Members, Senate Committee on Commerce and Consumer Protection

Re: Strong Support for HB 145, HD1, proposed SD1 Draft, Relating to Taxation

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Thank you for the opportunity to provide testimony in support of this measure.

Mahalo.

Respectfully Submitted,

Patricia Fleck

pat.fleck
75-5660 Kopiko Street, Ste. C7-330
kailua kona, HI 96740

From: [Patricia Soeda](#)
To: [CPN Testimony](#)
Subject: support for HB 145, HD1, proposed SD1 draft
Date: Friday, March 20, 2015 11:00:53 AM

March 20, 2015

To: Sen. Rosalyn H. Baker, Chair, Committee on Commerce and Consumer Protection
Sen. Brian T. Taniguchi, Vice Chair, Committee on Commerce and Consumer Protection
Members, Senate Committee on Commerce and Consumer Protection

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Thank you for the opportunity to provide testimony in support of this measure.

Mahalo.

Patricia Soeda

Honolulu, HI 96818

From: [Patti Ornellas](#)
To: [CPN Testimony](#)
Subject: support for HB 145, HD1, proposed SD1 draft
Date: Friday, March 20, 2015 11:32:33 AM

March 20, 2015

To: Sen. Rosalyn H. Baker, Chair, Committee on Commerce and Consumer Protection
Sen. Brian T. Taniguchi, Vice Chair, Committee on Commerce and Consumer Protection
Members, Senate Committee on Commerce and Consumer Protection

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Thank you for the opportunity to provide testimony in support of this measure.

Mahalo.

Patti Ornellas
3343 Kanakolu Street
Lihue, HI 96766

From: [Raul Hayasaka](#)
To: [CPN Testimony](#)
Subject: support for HB 145, HD1, proposed SD1 draft
Date: Friday, March 20, 2015 11:38:54 AM

March 20, 2015

To: Sen. Rosalyn H. Baker, Chair, Committee on Commerce and Consumer Protection
Sen. Brian T. Taniguchi, Vice Chair, Committee on Commerce and Consumer Protection
Members, Senate Committee on Commerce and Consumer Protection

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Thank you for the opportunity to provide testimony in support of this measure.

Mahalo.

Raul Hayasaka
640 Ulukahiki Street
Kailua, HI 96734

From: [Rebecca Knight](#)
To: [CPN Testimony](#)
Subject: support for HB 145, HD1, proposed SD1 draft
Date: Friday, March 20, 2015 9:13:06 AM

March 20, 2015

To: Sen. Rosalyn H. Baker, Chair, Committee on Commerce and Consumer Protection
Sen. Brian T. Taniguchi, Vice Chair, Committee on Commerce and Consumer Protection
Members, Senate Committee on Commerce and Consumer Protection

Re: Strong Support for HB 145, HD1, proposed SD1 Draft, Relating to Taxation

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Thank you for the opportunity to provide testimony in support of this measure.

Mahalo.

Rebecca Knight
2439 Kapiolani Blvd #1004
Honolulu, HI 96826

From: [Rebecca Williams](#)
To: [CPN Testimony](#)
Subject: support for HB 145, HD1, proposed SD1 draft
Date: Friday, March 20, 2015 9:14:01 AM

March 20, 2015

To: Sen. Rosalyn H. Baker, Chair, Committee on Commerce and Consumer Protection
Sen. Brian T. Taniguchi, Vice Chair, Committee on Commerce and Consumer
Protection
Members, Senate Committee on Commerce and Consumer Protection

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Thank you for the opportunity to provide testimony in support of this measure.

Mahalo.

Rebecca Williams
736 Hawaii St
Honolulu, HI 96817

From: [shay Chan Hodges](#)
To: [CPN Testimony](#)
Subject: support for HB 145, HD1, proposed SD1 draft
Date: Friday, March 20, 2015 9:17:22 AM

March 20, 2015

To: Sen. Rosalyn H. Baker, Chair, Committee on Commerce and Consumer Protection
Sen. Brian T. Taniguchi, Vice Chair, Committee on Commerce and Consumer
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Thank you for the opportunity to provide testimony in support of this measure.

Mahalo.

shay Chan Hodges
37 Puu Koa Place
Haiku, HI 96708

From: [Stephanie Moir](#)
To: [CPN Testimony](#)
Subject: support for HB 145, HD1, proposed SD1 draft
Date: Friday, March 20, 2015 10:20:08 AM

March 20, 2015

To: Sen. Rosalyn H. Baker, Chair, Committee on Commerce and Consumer Protection
Sen. Brian T. Taniguchi, Vice Chair, Committee on Commerce and Consumer Protection
Members, Senate Committee on Commerce and Consumer Protection

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Thank you for the opportunity to provide testimony in support of this measure.

Mahalo,
Stephanie Moir

Stephanie Moir
Kukula St.
Waipahu, HI 96797

From: [Stephen Wehrman](#)
To: [CPN Testimony](#)
Subject: support for HB 145, HD1, proposed SD1 draft
Date: Friday, March 20, 2015 12:18:55 PM

March 20, 2015

To: Sen. Rosalyn H. Baker, Chair, Committee on Commerce and Consumer Protection
Sen. Brian T. Taniguchi, Vice Chair, Committee on Commerce and Consumer Protection
Members, Senate Committee on Commerce and Consumer Protection

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Thank you for the opportunity to provide testimony in support of this measure.

Mahalo.
Steve Wehrman RRT

Stephen Wehrman
4340 Paho Ave 9D
Honolulu, HI 96816

From: [Tami MacAller](#)
To: [CPN Testimony](#)
Subject: support for HB 145, HD1, proposed SD1 draft
Date: Friday, March 20, 2015 5:53:41 PM

March 20, 2015

To: Sen. Rosalyn H. Baker, Chair, Committee on Commerce and Consumer Protection
Sen. Brian T. Taniguchi, Vice Chair, Committee on Commerce and Consumer Protection
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Thank you for the opportunity to provide testimony in support of this measure.

Mahalo.

Tami MacAller
75-6111 Kaanee Place
Kailua Kona, HI 96740

From: [Tyler Ralston](#)
To: [CPN Testimony](#)
Subject: support for HB 145, HD1, proposed SD1 draft
Date: Friday, March 20, 2015 9:47:17 AM

March 20, 2015

To: Sen. Rosalyn H. Baker, Chair, Committee on Commerce and Consumer Protection
Sen. Brian T. Taniguchi, Vice Chair, Committee on Commerce and Consumer
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As cigarette tax increases, smokers will look towards quitting or they will find cheaper means to continue using tobacco. We must be sure taxes on all tobacco products are equitable so that those who are addicted to nicotine will quit. More smokers quitting, means less cost to our state in tobacco-related medical expenses.

Thank you for the opportunity to provide testimony in support of this measure.

Mahalo.

Tyler Ralston
PO Box 10528
Honolulu, HI 96816

From: [Valerie Yontz](#)
To: [CPN Testimony](#)
Subject: support for HB 145, HD1, proposed SD1 draft
Date: Friday, March 20, 2015 12:27:48 PM

March 20, 2015

To: Sen. Rosalyn H. Baker, Chair, Committee on Commerce and Consumer Protection
Sen. Brian T. Taniguchi, Vice Chair, Committee on Commerce and Consumer Protection
Members, Senate Committee on Commerce and Consumer Protection

Re: Strong Support for HB 145, HD1, proposed SD1 Draft, Relating to Taxation

Hrg: March 23, 2015 at 10:00 a.m. in Room 229

Thank you for the opportunity to submit testimony in support of HB 145, HD1, proposed SD1 draft. I support increasing the tax on other tobacco products (OTPs) to 80% to create parity between cigarettes and OTPs.

Increasing the tax on OTPs will decrease use, ultimately saving lives. Serious health conditions like cancer, gum disease, and cardiovascular disease caused by snuff and chew will be reduced, saving lives and money to the state. Youth are more sensitive to prices than adults. Increasing the tax on OTPs is an additional disincentive for youth to use tobacco products.

As cigarette tax increases, smokers will look towards quitting or they will find cheaper means to continue using tobacco. We must be sure taxes on all tobacco products are equitable so that those who are addicted to nicotine will quit. More smokers quitting, means less cost to our state in tobacco-related medical expenses.

Thank you for the opportunity to provide testimony in support of this measure.

Many thanks. Valerie Yontz

Valerie Yontz
677 Auwina Street
677 Auwina Street Kailua, HI 96734-3430
Kailua, HI 96734

From: [Yukiko Morimoto](#)
To: [CPN Testimony](#)
Subject: support for HB 145, HD1, proposed SD1 draft
Date: Friday, March 20, 2015 9:42:41 AM

March 20, 2015

To: Sen. Rosalyn H. Baker, Chair, Committee on Commerce and Consumer Protection
Sen. Brian T. Taniguchi, Vice Chair, Committee on Commerce and Consumer Protection
Members, Senate Committee on Commerce and Consumer Protection

Re: Strong Support for HB 145, HD1, proposed SD1 Draft, Relating to Taxation

Hrg: March 23, 2015 at 10:00 a.m. in Room 229

Thank you for the opportunity to submit testimony in support of HB 145, HD1, proposed SD1 draft. I support increasing the tax on other tobacco products (OTPs) to 80% to create parity between cigarettes and OTPs.

Increasing the tax on OTPs will decrease use, ultimately saving lives. Serious health conditions like cancer, gum disease, and cardiovascular disease caused by snuff and chew will be reduced, saving lives and money to the state. Youth are more sensitive to prices than adults. Increasing the tax on OTPs is an additional disincentive for youth to use tobacco products.

As cigarette tax increases, smokers will look towards quitting or they will find cheaper means to continue using tobacco. We must be sure taxes on all tobacco products are equitable so that those who are addicted to nicotine will quit. More smokers quitting, means less cost to our state in tobacco-related medical expenses.

Thank you for the opportunity to provide testimony in support of this measure.

Mahalo.

Yukiko Morimoto
2550 Kuhio Avenue, Apt. 2205
Honolulu, HI 96815

From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: aaronlb@me.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Friday, March 20, 2015 6:28:41 PM

HB145

Submitted on: 3/20/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

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

Comments: If your going to tax nicotine, tax caffeine too! BOTH UNHEALTHY!

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From: Adam De Rego Jr. <94king808@gmail.com>
Sent: Saturday, March 21, 2015 12:00 PM
To: CPN Testimony
Subject: Oppose HB145 SD1

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

I strongly oppose bill HB145 SD1. Using the "gut and replace" method to transform this bill into another is unethical and a circumvention of the proper process for public involvement.

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

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

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

Finally, the exemption of large cigars from these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to exempt them while taxing vapor products. E-cigarette and vapor users and businesses face the same damage from this tax proposal as large cigar users and businesses.

Thank you for your time and consideration.

Adam De Rego Jr.

HB145

Submitted on: 3/19/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

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

Comments: Aloha, Please find the loss in tobacco tax revenue somewhere else. Electronic vaporizers have not put anyone in the hospital in Hawaii more than say a cell phone. They have not killed anyone in the world. Minors get their hands on alcohol and tobacco everyday no matter what tax or law you put into place. Please check the facts, e liquid tests that talk about how the liquid is bad for you were only measured at temperatures much higher than what our vaporizers are used at. I have seen countless people give up cigarettes and lead healthier lives. I don't cough anymore. I can taste and smell better than ever. I don't smell bad anymore from cigarettes. I am more productive at work and exercise more than I ever have. Do you want to penalize me for this because you don't make enough tobacco tax or because you owe another senator a favor? Lets be real and not give into strong-arm of big tobacco and their agendas. You guys are supposed to be for the people. it's already too hard to love here because of high cost of living. Give us a break until you can prove that they are bad for you. Even if you did find it was bad, which they aren't, I think its weird to tax something you know kills people to make money. There is already a cure for cancer, its just too big a business to cure. Thank you for reading. Please do the right thing.

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HB145

Submitted on: 3/19/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|-------------------|--------------|--------------------|--------------------|
| Alana Andaya-kepa | Individual | Oppose | No |

Comments: I have been able to quit smoking cigs. And have been able to work on lowering my nicotine intake with the e cig system..

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From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: akgee9220@gmail.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Friday, March 20, 2015 3:10:54 PM

HB145

Submitted on: 3/20/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|--------------|--------------|--------------------|--------------------|
| alex gee | 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 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 combustable 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: Alexis Haban <alexis_haban@yahoo.com>
Sent: Friday, March 20, 2015 3:24 PM
To: CPN Testimony
Subject: Oppose HB145 SD1

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

I strongly oppose bill HB145 SD1. Using the "gut and replace" method to transform this bill into another is unethical and a circumvention of the proper process for public involvement.

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

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

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

Finally, the exemption of large cigars from these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to exempt them while taxing vapor products. E-cigarette and vapor users and businesses face the same damage from this tax proposal as large cigar users and businesses.

Thank you for your time and consideration.

Alexis Haban
Lanai City

From: Alfredo Cancino <aidencancino@yahoo.com>
Sent: Saturday, March 21, 2015 10:51 AM
To: CPN Testimony
Subject: Oppose HB145 SD1

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

I strongly oppose bill HB145 SD1. Using the "gut and replace" method to transform this bill into another is unethical and a circumvention of the proper process for public involvement.

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

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

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

Finally, the exemption of large cigars from these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to exempt them while taxing vapor products. E-cigarette and vapor users and businesses face the same damage from this tax proposal as large cigar users and businesses.

Thank you for your time and consideration.

Alfredo Cancino

HB145

Submitted on: 3/19/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|----------------|--------------|--------------------|--------------------|
| Alison Vasquez | Individual | Oppose | No |

Comments: An 80% tax will effect my ability to use ecigs as an alternative to tobacco. Volcano helped me to quit smoking cigs and if this goes through i dont know what i would do to help my well-being

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HB145

Submitted on: 3/19/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|---------------------|---------------------|---------------------------|---------------------------|
| Alvin Douglass | Individual | Oppose | No |

Comments: Stay out of my life and stay out of my pockets!!!!

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From: alvin niki <anjo1028@yahoo.com>
Sent: Saturday, March 21, 2015 8:28 PM
To: CPN Testimony
Subject: Oppose HB145 SD1

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

I strongly oppose bill HB145 SD1. Using the "gut and replace" method to transform this bill into another is unethical and a circumvention of the proper process for public involvement.

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

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

Finally, the exemption of large cigars from these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to exempt them while taxing vapor products. E-cigarette and vapor users and businesses face the same damage from this tax proposal as large cigar users and businesses.

Thank you for your time and consideration.

alvin niki
aiea

From: [Alvin Wong](#)
To: [CPN Testimony](#)
Subject: support for HB 145, HD1, proposed SD1 draft
Date: Saturday, March 21, 2015 8:43:15 PM

March 20, 2015

To: Sen. Rosalyn H. Baker, Chair, Committee on Commerce and Consumer Protection
Sen. Brian T. Taniguchi, Vice Chair, Committee on Commerce and Consumer Protection
Members, Senate Committee on Commerce and Consumer Protection

Re: Strong Support for HB 145, HD1, proposed SD1 Draft, Relating to Taxation

Hrg: March 23, 2015 at 10:00 a.m. in Room 229

Thank you for the opportunity to submit testimony in support of HB 145, HD1, proposed SD1 draft. I support increasing the tax on other tobacco products (OTPs) to 80% to create parity between cigarettes and OTPs.

Increasing the tax on OTPs will decrease use, ultimately saving lives. Serious health conditions like cancer, gum disease, and cardiovascular disease caused by snuff and chew will be reduced, saving lives and money to the state. Youth are more sensitive to prices than adults. Increasing the tax on OTPs is an additional disincentive for youth to use tobacco products.

As cigarette tax increases, smokers will look towards quitting or they will find cheaper means to continue using tobacco. We must be sure taxes on all tobacco products are equitable so that those who are addicted to nicotine will quit. More smokers quitting, means less cost to our state in tobacco-related medical expenses.

Thank you for the opportunity to provide testimony in support of this measure.

Mahalo.

Alvin Wong
1163 Hooli Circle
1163 Hooli Circle
Pearl City, HI 96782

HB145

Submitted on: 3/19/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|----------------------|---------------------|-------------------------------|-------------------------------|
| Alyssa Hayes-Lonoaea | Individual | Oppose | No |

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

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From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: lokelani711@gmail.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Friday, March 20, 2015 3:28:22 PM

HB145

Submitted on: 3/20/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|----------------|--------------|--------------------|--------------------|
| Amber Corrales | Individual | Oppose | No |

Comments: Please do not tax 80% eLiquid Nicotine for ecigarettes. I oppose the proposed 80% tax proposed. eLiquid has been a life saver for me. I am one year and 8 months cigarette free and it is only because of ecigs. I started smoking at age 10 and never could quit. I am now 46. I tried everything over the years to quit. Nicotine patches and gum (which are you adding 80% to those too?) made my heart race uncontrollably. Ecigs have not been tested by the FDA extensively, so government cannot regulate it and tax it until they have done due diligence with research, health studies, etc. Then, if it is found to be as harmful as cigarettes, by all means, tax it. This proposal is taxation without representation. Ecigs have not been found conclusively to be a health problem. They don't smell, they don't bother anyone. Don't throwout some peoples only solution to health. Nicotine isn't the problem, it is everything else found in cigarettes. Thank you for your consideration.

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From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: amberchiyo@gmail.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Thursday, March 19, 2015 11:12:14 PM

HB145

Submitted on: 3/19/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|--------------|--------------|--------------------|--------------------|
| Amber Tiqui | 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 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 combustable 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
To: [CPN Testimony](#)
Cc: afglover1010@gmail.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Thursday, March 19, 2015 6:30:36 PM

HB145

Submitted on: 3/19/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|--------------------|--------------|-----------------------|-----------------------|
| amburleeann glover | Individual | Oppose | No |

Comments: This is bad for local businesses. It will also make more people revert back to regular cigarettes.

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From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: mrsamymcdonald@yahoo.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Friday, March 20, 2015 4:46:16 PM

HB145

Submitted on: 3/20/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|--------------|--------------|--------------------|--------------------|
| Amy | Individual | Comments Only | No |

Comments: I REFUSE to be taxed 80% by the State for using a device which has GREATLY benefitted me AND my health. I OPPOSE the HB 145 bill. Using my Ecig has given me GREAT freedom from traditional cigarettes. I do not need a doctor to tell me that it has benefitted me physically, medically, I KNOW IT HAS. I have ONE QUESTION for you Statesmen Why are FDA approved nicotine therapy products exempt from a nicotine tax?? An 80% tax will affect my ability to use Ecigs as an alternative to tobacco. There are ELiquids that contain no nicotine at all which would evade ALL tax defeating the intent of this blind tax. I am NOT happy over knowing that tax revenue from this bill is going to support the UH Cancer Center Research Special Fund which has recently been proven as an INOPERABLE BUSINESS PLAN and FINANCIALLY NOT FEASIBLE TO OPERATE SOLEY ON TOBACCO TAX. Adding a blind tax to nicotine liquid for vaping products will NOT solve the budget issues~ it will only put additional 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 all together. I REFUSE to go back to traditional cigarettes, by this bill passing you are telling me that you do not care about me, and my health, and you are telling me that the only option I have is to go back to traditional cigarettes, you are violating my personal freedom. I OPPOSE HB 145

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OPPOSITION TO HB 145

Andrea Delsol

1243 Ulupuni St. Kailua, HI 96734

I REFUSE to be taxed 80% by the State for using a device which has GREATLY benefitted me AND my health. I OPPOSE the HB 145 bill. Using my Ecig has given me GREAT freedom from traditional cigarettes. I do not need a doctor to tell me that it has benefitted me physically, medically, I KNOW IT HAS.

I have ONE QUESTION for you Statesmen

Why are FDA approved nicotine therapy products exempt from a nicotine tax??

An 80% tax will affect my ability to use Ecigs as an alternative to tobacco. There are ELiquids that contain no nicotine at all which would evade ALL tax defeating the intent of this blind tax.

I am NOT happy over knowing that tax revenue from this bill is going to support the UH Cancer Center Research Special Fund which has recently been proven as an INOPERABLE BUSINESS PLAN and FINANCIALLY NOT FEASIBLE TO OPERATE SOLEY ON TOBACCO TAX. Adding a blind tax to nicotine liquid for vaping products will NOT solve the budget issues~ it will only put additional 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 all together.

I REFUSE to go back to traditional cigarettes, by this bill passing you are telling me that you do not care about me, and my health, and you are telling me that the only option I have is to go back to traditional cigarettes, you are violating my personal freedom.

I OPPOSE HB 145

HB145

Submitted on: 3/19/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|----------------|--------------|--------------------|--------------------|
| Andrew Haberer | 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. 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. There is liquid which contains no nicotine at all which would evade all tax defeating the intent of this blind tax. Why are FDA approved nicotine therapy products exempt from a nicotine tax? An 80% tax will effect my ability to use ecigs as an alternative to tobacco.

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From: [Andrew Thomas](#)
To: [CPN Testimony](#)
Subject: *****SPAM***** Oppose HB145 SD1
Date: Friday, March 20, 2015 7:34:22 PM

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

I strongly oppose bill HB145 SD1. Using the "gut and replace" method to transform this bill into another is unethical and a circumvention of the proper process for public involvement.

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

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

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

Finally, the exemption of large cigars from these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to exempt them while taxing vapor products. E-cigarette and vapor users and businesses face the same damage from this tax proposal as large cigar users and businesses.

Thank you for your time and consideration.

Andrew Thomas

HB145

Submitted on: 3/19/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|--------------|--------------|--------------------|--------------------|
| Angela Yeung | Individual | Oppose | No |

Comments: An 80% tax will effect my ability to use ecigs as an alternative to 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: 3/19/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|--------------|--------------|--------------------|--------------------|
| Angelo C | Individual | Oppose | No |

Comments: I am against the passing of the bill of HB145. I've quit smoking 2 years and "vaping" has allowed me to do that. I've tried other methods of quitting to no avail. Passing the new bill, won't only scare other smokers from vaping, but it will encourage them to continue smoking due to the higher prices.

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HB145

Submitted on: 3/19/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|--------------|--------------|--------------------|--------------------|
| anthony m | Individual | Oppose | No |

Comments: i believe electronic cigs help people with quitting cigarets is good and now that u want to raise the ecig tax by %80 will not be a benefit for anybody but the the greedy tax collectors

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HB145

Submitted on: 3/19/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|----------------|--------------|--------------------|--------------------|
| anthony nayeli | Individual | Oppose | No |

Comments: I am concerned that 80% is unreasonably high, especially given that there is apparently no designation for monies collected. I would possibly support taxation at a more reasonable rate, and with clarity and specificity as to where the monies collected will be utilized.

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From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: phillipsanthony589@yahoo.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Friday, March 20, 2015 5:32:32 PM

HB145

Submitted on: 3/20/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|------------------|--------------|--------------------|--------------------|
| Anthony Phillips | 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 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 combustable 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: [bambi gibo](#)
To: [CPN Testimony](#)
Subject: Oppose HB145 SD1
Date: Sunday, March 22, 2015 11:05:00 AM

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

I strongly oppose bill HB145 SD1. Using the "gut and replace" method to transform this bill into another is unethical and a circumvention of the proper process for public involvement.

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

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

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

Finally, the exemption of large cigars from these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to exempt them while taxing vapor products. E-cigarette and vapor users and businesses face the same damage from this tax proposal as large cigar users and businesses.

Thank you for your time and consideration.

bambi gibo
HONOLULU

From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: punaboisojah@gmail.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Thursday, March 19, 2015 9:50:53 PM

HB145

Submitted on: 3/19/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|--------------|--------------|--------------------|--------------------|
| Baylen Young | Individual | Oppose | No |

Comments: I used to smoke 4 packs of cigs a day... electronic cigs have helped me recover and kick the habit of smoking something i declare as worse for me. I have recovered to being healthy again. And the grat thing is that i dont have breathing problems or shortness of breath anymore. Why would you want to take this away from me? I only make enough money and the price ots at now is perfect.... please dont tax it...

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From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: lukeryggs@gmail.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Thursday, March 19, 2015 6:09:38 PM

HB145

Submitted on: 3/19/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|--------------|--------------|-----------------------|-----------------------|
| Beret Ryggs | Individual | Oppose | No |

Comments: EKGs helped me quit smoking... taxing it is just going to make it harder for people like me to quit.

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From: Bethany Lugo <bethanylugo@gmail.com>
Sent: Friday, March 20, 2015 6:20 PM
To: CPN Testimony
Subject: Oppose HB145 SD1

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

I strongly oppose bill HB145 SD1. Using the "gut and replace" method to transform this bill into another is unethical and a circumvention of the proper process for public involvement.

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

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

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

Finally, the exemption of large cigars from these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to exempt them while taxing vapor products. E-cigarette and vapor users and businesses face the same damage from this tax proposal as large cigar users and businesses.

Thank you for your time and consideration.

Bethany Lugo
ewa beach, hi

From: bobby reeves <reeves057@live.com>
Sent: Saturday, March 21, 2015 6:44 PM
To: CPN Testimony
Subject: Oppose HB145 SD1

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

I strongly oppose bill HB145 SD1. Using the "gut and replace" method to transform this bill into another is unethical and a circumvention of the proper process for public involvement.

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

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

Finally, the exemption of large cigars from these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to exempt them while taxing vapor products. E-cigarette and vapor users and businesses face the same damage from this tax proposal as large cigar users and businesses.

Thank you for your time and consideration.

bobby reeves
waianae

From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: bobby.khoundara@gmail.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Thursday, March 19, 2015 5:44:29 PM

HB145

Submitted on: 3/19/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|--------------------|--------------|-----------------------|-----------------------|
| Bobby S. Khoundara | Individual | Oppose | No |

Comments: This is ridiculous, buying it the way it is now is already fair.

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From: Brad Hashimoto <brhashimoto@yahoo.com>
Sent: Saturday, March 21, 2015 9:22 AM
To: CPN Testimony
Subject: Oppose HB145 SD1

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

I strongly oppose bill HB145 SD1. Using the "gut and replace" method to transform this bill into another is unethical and a circumvention of the proper process for public involvement.

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

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

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

Finally, the exemption of large cigars from these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to exempt them while taxing vapor products. E-cigarette and vapor users and businesses face the same damage from this tax proposal as large cigar users and businesses.

Thank you for your time and consideration.

Brad Hashimoto
ewa beach, HI

From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: bpj31595@gmail.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Friday, March 20, 2015 1:02:23 PM

HB145

Submitted on: 3/20/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|---------------------|---------------------|-------------------------------|-------------------------------|
| Bradley Johnson | Individual | Oppose | No |

Comments: Vaping should not be taxed at such a ridiculous price. Just because it is an island and resources are more difficult does not mean this should be taxed 80%. This is unconstitutional and immoral. This should not pass.

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From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: monkeys4eva@hawaii.rr.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Saturday, March 21, 2015 12:43:10 AM

HB145

Submitted on: 3/21/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|--------------|--------------|--------------------|--------------------|
| brandon chun | Individual | Oppose | No |

Comments: To tax vapor nicotine products, is telling the public you might as well smoke cigarettes because it will cost the same, so rather than save money, have a safer alternative without the smell and litter from cigarette butts people like myself will just go back to the real thing and increase medical insurance cost, litter and air pollution. Stop being ridiculously greedy and wanting to tax for money on something that is better for us all. Tax liquor items that causes intoxication, DUI's, negligent homicide car accidents, and stupid people assaulting innocent people and disturbing the peace.

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Monday, March 23, 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: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: ewaliko2@yahoo.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Friday, March 20, 2015 11:38:23 AM

HB145

Submitted on: 3/20/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|----------------|--------------|--------------------|--------------------|
| Brandon Kama'i | Individual | Oppose | No |

Comments: If you just taxed tobacco in general, you would be able to obtain taxes from bigger market, and would not have to charge a whopping 80% tax for just e-liquid. This liquid is helping me to quit smoking cigarettes, and is also a cheaper alternative in the mean time. This would just encourage people to continue to smoke cigarettes. If you are trying to encourage people to continue smoking cigarettes to obtain more revenue from the tobacco industry, you should charge an 80% tax on nicotine patches and gum as well, instead of just singling out e-liquid containing nicotine.

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From: Brandon Roberts <brandon.n.roberts@gmail.com>
Sent: Friday, March 20, 2015 7:23 PM
To: CPN Testimony
Subject: Oppose HB145 SD1

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

I strongly oppose bill HB145 SD1. Using the "gut and replace" method to transform this bill into another is unethical and a circumvention of the proper process for public involvement.

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

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

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

Finally, the exemption of large cigars from these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to exempt them while taxing vapor products. E-cigarette and vapor users and businesses face the same damage from this tax proposal as large cigar users and businesses.

Thank you for your time and consideration.

Brandon Roberts
Schofield Barracks, HI

From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: bsilva96706@gmail.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Friday, March 20, 2015 4:23:18 PM

HB145

Submitted on: 3/20/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

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

Comments: this bill is pretty much saying that these e-cigs contain the same risk as other tobacco products which is entirely untrue because its just alternative to help you quit smoking and help you lower your urge to have nicotine. so i believe e-cigs shouldn't be taxed

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OPPOSITION TO HB 145

Brandy Marcoux

94-105 Pupukahi Street Apt. C Waipahu , HI 96797

My name is Brandy Marcoux, I have lived in the State of Hawaii for 27 years of my life, I currently reside in Waipahu, and I am a mother of 2 girls and a Store Manager. Hawaii to me is home, in my home I REFUSE to be taxed 80% by the State for using a device which has GREATLY benefitted me AND my family. I OPPOSE the HB 145 bill. Using my Ecig has given me GREAT freedom from traditional cigarettes. I do not need a doctor to tell me that it has benefitted me physically, medically, I KNOW IT HAS.

I have ONE QUESTION for you Statesmen

Why are FDA approved nicotine therapy products exempt from a nicotine tax??

An 80% tax will affect my ability to use Ecigs as an alternative to tobacco. There are ELiquids that contain no nicotine at all which would evade ALL tax defeating the intent of this blind tax.

I am NOT happy over knowing that tax revenue from this bill is going to support the UH Cancer Center Research Special Fund which has recently been proven as an INOPERABLE BUSINESS PLAN and FINANCIALLY NOT FEASIBLE TO OPERATE SOLEY ON TOBACCO TAX. Adding a blind tax to nicotine liquid for vaping products will NOT solve the budget issues~ it will only put additional 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 all together.

I REFUSE to go back to traditional cigarettes, by this bill passing you are telling me that you do not care about me, my health and my family, you are telling me that the only option I have is to go back to traditional cigarettes, you are violating my personal freedom.

There should be a tax hike for junk food and processed foods...WHY?? Because it creates obesity which ALSO is harmful to the human body, and I am sure is a DIRECT result of why so many people in this great State have medical issues. It does not take a doctor saying so, we ALL know it is so.

I OPPOSE HB 145

From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: mstang_nuke@yahoo.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Friday, March 20, 2015 11:41:04 AM

HB145

Submitted on: 3/20/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|---------------|--------------|-----------------------|-----------------------|
| Brian Heasley | Individual | Oppose | No |

Comments: Until this alternative is truly compared through research to smoking, then please don't treat it the same!

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HB145

Submitted on: 3/19/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|------------------|--------------|--------------------|--------------------|
| Brittany Winkler | Individual | Comments Only | No |

Comments: OPPOSITION TO HB 145 YOUR NAME Brittany Winkler YOUR ADDRESS 2895 Kalakaua Ave Honolulu 96815 I REFUSE to be taxed 80% by the State for using a device which has GREATLY benefitted me AND my health. I OPPOSE the HB 145 bill. Using my Ecig has given me GREAT freedom from traditional cigarettes. I do not need a doctor to tell me that it has benefitted me physically, medically, I KNOW IT HAS. I have ONE QUESTION for you Statesmen Why are FDA approved nicotine therapy products exempt from a nicotine tax?? An 80% tax will affect my ability to use Ecigs as an alternative to tobacco. There are ELiquids that contain no nicotine at all which would evade ALL tax defeating the intent of this blind tax. I am NOT happy over knowing that tax revenue from this bill is going to support the UH Cancer Center Research Special Fund which has recently been proven as an INOPERABLE BUSINESS PLAN and FINANCIALLY NOT FEASIBLE TO OPERATE SOLEY ON TOBACCO TAX. Adding a blind tax to nicotine liquid for vaping products will NOT solve the budget issues~ it will only put additional 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 all together. I REFUSE to go back to traditional cigarettes, by this bill passing you are telling me that you do not care about me, and my health, and you are telling me that the only option I have is to go back to traditional cigarettes, you are violating my personal freedom. I OPPOSE HB 145

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From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: hobp777@hotmail.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Friday, March 20, 2015 5:51:42 PM

HB145

Submitted on: 3/20/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|--------------|--------------|--------------------|--------------------|
| Brian Ho | Individual | Comments Only | No |

Comments: I REFUSE to be taxed 80% by the State for using a device which has GREATLY benefitted me AND my health. I OPPOSE the HB 145 bill. Using my Ecig has given me GREAT freedom from traditional cigarettes. I do not need a doctor to tell me that it has benefitted me physically, medically, I KNOW IT HAS. I have ONE QUESTION for you Statesmen Why are FDA approved nicotine therapy products exempt from a nicotine tax?? An 80% tax will affect my ability to use Ecigs as an alternative to tobacco. There are ELiquids that contain no nicotine at all which would evade ALL tax defeating the intent of this blind tax. I am NOT happy over knowing that tax revenue from this bill is going to support the UH Cancer Center Research Special Fund which has recently been proven as an INOPERABLE BUSINESS PLAN and FINANCIALLY NOT FEASIBLE TO OPERATE SOLEY ON TOBACCO TAX. Adding a blind tax to nicotine liquid for vaping products will NOT solve the budget issues~ it will only put additional 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 all together. I REFUSE to go back to traditional cigarettes, by this bill passing you are telling me that you do not care about me, and my health, and you are telling me that the only option I have is to go back to traditional cigarettes, you are violating my personal freedom. I OPPOSE HB 145

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From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: shizuo_07@yahoo.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Friday, March 20, 2015 2:45:21 PM

HB145

Submitted on: 3/20/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|--------------|--------------|--------------------|--------------------|
| Bryan | 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 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 combustable 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
To: [CPN Testimony](#)
Cc: da96744@gmail.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Thursday, March 19, 2015 8:38:30 PM

HB145

Submitted on: 3/19/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|-----------------|--------------|--------------------|--------------------|
| bryson kekahuna | Individual | Oppose | No |

Comments: i think 80% is a straight ridiculous amount.

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From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: calebdoseo@me.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Saturday, March 21, 2015 10:46:03 AM

HB145

Submitted on: 3/21/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|--------------|--------------|--------------------|--------------------|
| caleb doseo | Individual | Oppose | No |

Comments: i have quite smoking for over a year now. I have been saving a lot of money since I made the switch. Since then I was able to buy a car, pay my bills on time and still have money left over. Increasing the tax on e-cig products would increase the cost of everything and leave me broke again! The cost of living in Hawaii is already expensive why make it harder for the people, we are already out here trying to survive.

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From: Carol Luis <carol.h.luis@gmail.com>
Sent: Friday, March 20, 2015 11:37 PM
To: CPN Testimony
Subject: Oppose HB145 SD1

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

I strongly oppose bill HB145 SD1. Using the "gut and replace" method to transform this bill into another is unethical and a circumvention of the proper process for public involvement.

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

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

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

Finally, the exemption of large cigars from these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to exempt them while taxing vapor products. E-cigarette and vapor users and businesses face the same damage from this tax proposal as large cigar users and businesses.

Thank you for your time and consideration.

Carol Luis
Honolulu, HI

From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: cathyblickos@hotmail.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Friday, March 20, 2015 9:59:14 AM

HB145

Submitted on: 3/20/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|---------------|--------------|-----------------------|-----------------------|
| cathy blickos | Individual | Oppose | No |

Comments: This is an unfair bill. The amount you want to tax is exorbitant and not fair.

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From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: drmalleus@yahoo.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Thursday, March 19, 2015 7:58:03 PM

HB145

Submitted on: 3/19/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

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

Comments: As a physician, I have encouraged patients who smoke who cannot quit to switch to e-cigarettes. It has been shown that e-cigarettes used with well-manufactured eLiquid do not pose any more health risks than nicotine gum or nicotine patches. I I have been vaping for 5 years. Tax cigarettes.

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From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: hoipoipo@yahoo.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Saturday, March 21, 2015 4:21:30 PM

HB145

Submitted on: 3/21/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|--------------|--------------|-----------------------|-----------------------|
| chad sue | Individual | Oppose | No |

Comments: 80%???? That is just ridiculous!!!

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From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: perrycharisse@yahoo.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Thursday, March 19, 2015 7:28:02 PM

HB145

Submitted on: 3/19/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|----------------|--------------|--------------------|--------------------|
| Charisse Perry | Individual | Comments Only | No |

Comments: I REFUSE to be taxed 80% by the State for using a device which has GREATLY benefitted me AND my health. I OPPOSE the HB 145 bill. Using my Ecig has given me GREAT freedom from traditional cigarettes. I do not need a doctor to tell me that it has benefitted me physically, medically, I KNOW IT HAS. I have ONE QUESTION for you Statesmen Why are FDA approved nicotine therapy products exempt from a nicotine tax?? An 80% tax will affect my ability to use Ecigs as an alternative to tobacco. There are ELiquids that contain no nicotine at all which would evade ALL tax defeating the intent of this blind tax. I am NOT happy over knowing that tax revenue from this bill is going to support the UH Cancer Center Research Special Fund which has recently been proven as an INOPERABLE BUSINESS PLAN and FINANCIALLY NOT FEASIBLE TO OPERATE SOLEY ON TOBACCO TAX. Adding a blind tax to nicotine liquid for vaping products will NOT solve the budget issues~ it will only put additional 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 all together. I REFUSE to go back to traditional cigarettes, by this bill passing you are telling me that you do not care about me, and my health, and you are telling me that the only option I have is to go back to traditional cigarettes, you are violating my personal freedom. I OPPOSE HB 145

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From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: madmanxxl@yahoo.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Thursday, March 19, 2015 7:50:37 PM

HB145

Submitted on: 3/19/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|--------------------------|--------------|--------------------|--------------------|
| Charles W. Santiago, Jr. | Individual | Oppose | No |

Comments: This is an unfair tax based on incomplete information.

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From: Charlotte Nitahara <ccaulk1@gmail.com>
Sent: Saturday, March 21, 2015 3:33 PM
To: CPN Testimony
Subject: Oppose HB145 SD1

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

I strongly oppose bill HB145 SD1. Using the "gut and replace" method to transform this bill into another is unethical and a circumvention of the proper process for public involvement.

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

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

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

Finally, the exemption of large cigars from these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to exempt them while taxing vapor products. E-cigarette and vapor users and businesses face the same damage from this tax proposal as large cigar users and businesses.

Thank you for your time and consideration.

Charlotte Nitahara
Honolulu, HI

From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: cmarieq@gmail.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Friday, March 20, 2015 1:12:06 PM

HB145

Submitted on: 3/20/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|--------------------|--------------|--------------------|--------------------|
| Charlotte Pagaduan | 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 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 combustable 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
To: [CPN Testimony](#)
Cc: chasekjs25@gmail.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Friday, March 20, 2015 11:34:13 AM

HB145

Submitted on: 3/20/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|----------------|--------------|-----------------------|-----------------------|
| chase santiago | Individual | Oppose | No |

Comments: Why are FDA approved nicotine therapy products exempt from a nicotine tax?

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From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: chris.mckown@bajabb.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Friday, March 20, 2015 2:28:41 PM

HB145

Submitted on: 3/20/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

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

Comments: I think that vaping is a safe way to quit cigarettes. Also you can lean off the nicotine, to almost inevitably quit. I don't think that ecig liquid should be taxed. It is outrageous due to the fact that we are already paying so much for ecig liquid as it is. But I think a tax will turn away a lot of users of the product. So I oppose this.

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HB145

Submitted on: 3/19/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

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

Comments: it affects my to quit smoking cigs. i hope it doesnt happen

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From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: claudettecalpito@gmail.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Saturday, March 21, 2015 6:57:12 PM

HB145

Submitted on: 3/21/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|-----------------|--------------|--------------------|--------------------|
| Claudette Ortiz | Individual | Oppose | No |

Comments: Keep local economy thriving! instead of pushing them away to purchase outer state type ecig liquid..The state wants healthier individuals and the ecig solution has helped so many..Dont do this for no real good reason..

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From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: colinhunnicut@gmail.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Thursday, March 19, 2015 7:58:17 PM

HB145

Submitted on: 3/19/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|-----------------|--------------|-----------------------|-----------------------|
| Colin Hunnicutt | Individual | Oppose | No |

Comments: This bill would only hurt the state. Volcano is a good, locally owned company that could expand into a very big deal. This could bring more local jobs, infrastructure, and progress to the state. Adding a tax would help in the short term, but people will just order it offline instead of supporting a local business.

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From: Cordell Capelouto <cordellcapelouto@gmail.com>
Sent: Saturday, March 21, 2015 12:58 PM
To: CPN Testimony
Subject: Oppose HB145 SD1

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

I strongly oppose bill HB145 SD1. Using the "gut and replace" method to transform this bill into another is unethical and a circumvention of the proper process for public involvement.

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

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

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

Finally, the exemption of large cigars from these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to exempt them while taxing vapor products. E-cigarette and vapor users and businesses face the same damage from this tax proposal as large cigar users and businesses.

Thank you for your time and consideration.

Cordell Capelouto
Kapolei, HI

HB145

Submitted on: 3/19/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|---------------------|---------------------|-------------------------------|-------------------------------|
| Corey Mosley | Individual | Oppose | No |

Comments: Inelegant and reckless solution to promoting health. Will likely cause more people to return to smoking.

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From: Courtney Wilson <courtney06rn@yahoo.com>
Sent: Saturday, March 21, 2015 8:12 PM
To: CPN Testimony
Subject: Oppose HB145 SD1

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

I strongly oppose bill HB145 SD1. Using the "gut and replace" method to transform this bill into another is unethical and a circumvention of the proper process for public involvement.

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Thank you for your time and consideration.

Courtney Wilson
Honolulu, HI

From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: lehuanani09@aol.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Friday, March 20, 2015 2:31:37 PM

HB145

Submitted on: 3/20/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| 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 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: Cynthia Calio <sunshine96701@yahoo.com>
Sent: Saturday, March 21, 2015 3:16 PM
To: CPN Testimony
Subject: Oppose HB145 SD1

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

I strongly oppose bill HB145 SD1. Using the "gut and replace" method to transform this bill into another is unethical and a circumvention of the proper process for public involvement.

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

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

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

Finally, the exemption of large cigars from these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to exempt them while taxing vapor products. E-cigarette and vapor users and businesses face the same damage from this tax proposal as large cigar users and businesses.

This is fricken unfair! You guys are stealing from us!! You really want us to go back to cigarettes and kill ourselves?? You guys are fricken ridiculous!!

Thank you for your time and consideration.

Cynthia Calio
Honolulu, HI

From: Cyrus-Joe Lii-moetului <148cliimoetului@gmail.com>
Sent: Friday, March 20, 2015 1:18 AM
To: CPN Testimony
Subject: Oppose HB145 SD1

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

I strongly oppose bill HB145 SD1. Using the "gut and replace" method to transform this bill into another is unethical and a circumvention of the proper process for public involvement.

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

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

Finally, the exemption of large cigars from these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to exempt them while taxing vapor products. E-cigarette and vapor users and businesses face the same damage from this tax proposal as large cigar users and businesses.

I have been vaping since December of last year and haven't regretted it since the community is amazing I really would hate to not be able to vape anymore and or see any people be driven out of business because of an insane taxing on vape equipment and juices on the island because the people who are passionate about this are such nice people.

Thank you for your time and consideration.

Cyrus-Joe Lii-moetului
Honolulu, HI

| | | | |
|---------------|------------|--------|----|
| D. Matsushima | Individual | Oppose | No |
|---------------|------------|--------|----|

March 21, 2015

Aloha,

I have quit smoking because of ecigarettes for over 10 months. I have tried patches, gum, medication but could not find a way to quit – ecigarettes has done this for me and others that I know are trying to or have quit tobacco cigarettes. I have looked at many of the reports from the FDA, and other agencies and organizations and there is no conclusive evidence that ecigarettes at 0 level nicotine is even close to harmful as regular cigarettes, whereas the tar in tobacco cigarettes is the main carcinogen that relates to heart disease and cancer.

In the eyes of many, politicians are just trying to tax everything they can so they can spend it to please their constituents. This is a perfect example of it. The silent majority of us who have access to information at our fingertips knows that certain politicians are trying to link ecigarettes with tobacco cigarettes which is in actuality night and day. We know that is not the truth and the motives or flags they stand behind such as “public safety” etc. is all SHIBAI.

There is no real and honest justification for taxing something that is actually helping people quit tobacco cigarettes, in most peoples eye – it is merely “politics” and certain “politicians” who try to undermine and fool the public to justify their political greed.

In closing, I, like many others who may not always voice their opinions, will be watching which politicians who votes for politically motivated greed such as this bill and will use this as a major criteria in the next elections. I ask you to think carefully about the true merits behind this bill, think of the many constituents who make up the silent majority who does not believe this totally unjust bill, or be prepared to be replaced at the next election.

Sincerely,

A small voice from the silent majority.

From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: danica.ariaski@yahoo.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Saturday, March 21, 2015 12:25:21 PM

HB145

Submitted on: 3/21/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|--------------|--------------|-----------------------|-----------------------|
| daniel arias | Individual | Oppose | No |

Comments: It helped me quit smoking. Do not pass this bill.

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: Daniel Cho <daniel.cho76@yahoo.com>
Sent: Saturday, March 21, 2015 7:37 PM
To: CPN Testimony
Subject: Oppose HB145 SD1

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

I strongly oppose bill HB145 SD1. Using the "gut and replace" method to transform this bill into another is unethical and a circumvention of the proper process for public involvement.

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

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

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

Finally, the exemption of large cigars from these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to exempt them while taxing vapor products. E-cigarette and vapor users and businesses face the same damage from this tax proposal as large cigar users and businesses.

Thank you for your time and consideration.

Daniel Cho
Honolulu, HI

HB145

Submitted on: 3/19/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|--------------|--------------|--------------------|--------------------|
| Danny C | Individual | Oppose | No |

Comments: This tax is completely unfounded. To expand the definition of tobacco products to include products with no tobacco, just nicotine, makes no sense. These devices have done tremendous good for the public, both smokers and non-smokers. Ex-smokers have finally found a product that works to help kick the disgusting habit of smoking. This bill seeks to punish these countless people who have found a safer alternative to combustible cigarettes by imposing a ridiculously high tax through even more ridiculous means; reclassifying something as a tobacco product when it contains no tobacco. There are many eliquids which contain no nicotine at all, will these be considered tobacco products as well? They have the same amount of tobacco and nicotine as my shampoo, a steak, a spaceship, a car tire, well anything with no tobacco or nicotine. This bill makes the safe alternative unappealing, promoting less social change and encouraging sticking with tobacco cigarettes. Please don't do this.

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From: Danson Rose <dndr2012@gmail.com>
Sent: Friday, March 20, 2015 4:39 PM
To: CPN Testimony
Subject: Oppose HB145 SD1

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

I strongly oppose bill HB145 SD1. Using the "gut and replace" method to transform this bill into another is unethical and a circumvention of the proper process for public involvement.

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

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

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

Finally, the exemption of large cigars from these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to exempt them while taxing vapor products. E-cigarette and vapor users and businesses face the same damage from this tax proposal as large cigar users and businesses.

This bill makes absolutely no sense, nor will the government lose out on anything if it's not passed. From our end, it looks greedy.

Thank you for your time and consideration.

Danson Rose
ewa beach

From: Dave Domingo <highvoltz@gmail.com>
Sent: Saturday, March 21, 2015 1:12 PM
To: CPN Testimony
Subject: Oppose HB145 SD1

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

I strongly oppose bill HB145 SD1. Using the "gut and replace" method to transform this bill into another is unethical and a circumvention of the proper process for public involvement.

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

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

Finally, the exemption of large cigars from these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to exempt them while taxing vapor products. E-cigarette and vapor users and businesses face the same damage from this tax proposal as large cigar users and businesses.

Thank you for your time and consideration.

Dave Domingo
Honolulu

From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: kanokanahele@gmail.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Friday, March 20, 2015 2:27:12 PM

HB145

Submitted on: 3/20/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

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

Comments: I dont understand why you are doing this. I have been a Vapor for 4 years, and was able to quit smoking cigarettes altogether and if this bill goes through, I don't think i will go back to smoking cigarettes. Let me ask you this, if it does go through, haven't you ever thought what would happen? People won't top back to smoking a cigarettes, then where will you get you funding then?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 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
To: [CPN Testimony](#)
Cc: dbshaw246@gmail.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Friday, March 20, 2015 12:29:51 PM

HB145

Submitted on: 3/20/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|---------------|--------------|-----------------------|-----------------------|
| David B. Shaw | Individual | Oppose | No |

Comments: I strongly object to the provision of this bill that would increase taxes on e-cigarette liquid containing nicotine, but not tobacco. While all the evidence is not in, "Vaping" has to be better than inhaling burned tobacco. This tax is in opposition to public health.

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From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: david.k.haugh@gmail.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Saturday, March 21, 2015 8:11:50 PM

HB145

Submitted on: 3/21/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|--------------|--------------|--------------------|--------------------|
| david haugh | Individual | Oppose | No |

Comments: This bill will make purchasing liquid nicotine replacement products prohibitive due to price, If you're going to tax nicotine products, you might as well go ahead and mark up nicotine gum and patches up %80.

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From: Derek Teruya <derekt210@gmail.com>
Sent: Saturday, March 21, 2015 10:43 AM
To: CPN Testimony
Subject: Oppose HB145 SD1

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

I strongly oppose bill HB145 SD1. Using the "gut and replace" method to transform this bill into another is unethical and a circumvention of the proper process for public involvement.

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

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

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

Finally, the exemption of large cigars from these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to exempt them while taxing vapor products. E-cigarette and vapor users and businesses face the same damage from this tax proposal as large cigar users and businesses.

Thank you for your time and consideration.

Derek Teruya

From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: rwdesiree@gmail.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Friday, March 20, 2015 3:53:14 PM

HB145

Submitted on: 3/20/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

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

Comments: Not all e-liquid contains nicotine, which should make it exempt of this tax.

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From: [Devin Wolery](#)
To: [CPN Testimony](#)
Subject: Oppose HB145 SD1
Date: Friday, March 20, 2015 6:26:55 PM

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

I strongly oppose bill HB145 SD1. Using the "gut and replace" method to transform this bill into another is unethical and a circumvention of the proper process for public involvement.

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

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

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

Finally, the exemption of large cigars from these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to exempt them while taxing vapor products. E-cigarette and vapor users and businesses face the same damage from this tax proposal as large cigar users and businesses.

Thank you for your time and consideration.

Devin Wolery
Pearl City

From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: dhidano@yahoo.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Friday, March 20, 2015 11:49:38 AM

HB145

Submitted on: 3/20/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|--------------|--------------|--------------------|--------------------|
| Drake | 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 combustable tobacco

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From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: dustinkh1121@gmail.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Friday, March 20, 2015 4:06:34 PM

HB145

Submitted on: 3/20/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

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

Comments: After my son was born I was faced with the choice of putting his health in jeopardy and choosing to continue smoking cigarettes or finding a safer alternative. I chose to try out one of the VOLCANO products and have since stopped smoking cigarettes completely. An 80% tax will effect my ability to use ecigs as an alternative to tobacco. I would more than likely not be able to afford to purchase ecigs and would have to revert to cigarettes. There are also liquids which do not contain nicotine in it at all which would evade all tax defeating the whole purpose of this blind tax.

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

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From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: ethikosa@yahoo.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Thursday, March 19, 2015 10:49:19 PM

HB145

Submitted on: 3/19/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

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

Comments: I strongly opposed to paying taxes on eliquid. I have been an ecig user since July of 2012 when my son was born. Before using ecigs, i had been smoking 2 to 2.5 packs of cigarettes per day. I can't count how many times i tried to kick the cigarette habit just to fail, but once i tried ecigs, i never went back. Now i finally realized how non smokers felt about smokers from the horrible smell to litter left all over our parks etc. Lets face it, ecigs are safer than cigarettes. I can go on and on, but don't ruin a good thing by taxing ecigs. Go tax cigarettes and alcohol instead, i dont hear about ecig'rs dying or killing others. Nuff said!

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From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: qpid210@gmail.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Thursday, March 19, 2015 5:18:44 PM

HB145

Submitted on: 3/19/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|--------------|--------------|-----------------------|-----------------------|
| edna moore | Individual | Oppose | No |

Comments: I believe this bill should be opposed because it would cause real cigarettes to be cheaper to smoke which is dangerous to the public and the world.

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From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: eddiejr808@yahoo.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Friday, March 20, 2015 10:49:07 AM

HB145

Submitted on: 3/20/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|--------------|--------------|-----------------------|-----------------------|
| Edwin Garcia | Individual | Oppose | No |

Comments: I think that the tax should remain the same. There are more important things to worry about, rather than e-cigs.

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From: Ella Haverfield <ella.haverfield@yahoo.com>
Sent: Saturday, March 21, 2015 3:16 PM
To: CPN Testimony
Subject: Oppose HB145 SD1

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

I oppose bill HB145 SD1.

Thank you for your time and consideration.

Ella Haverfield
Honolulu, HI

HB145

Submitted on: 3/19/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|---------------------|---------------------|---------------------------|---------------------------|
| eric checchio | Individual | Oppose | No |

Comments: i think that we would be able to smoke our ecigs and not be limited...its not like it is a real cigarette with smoke. its only vapor

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From: Eric Lauritzen <1968eric@gmail.com>
Sent: Saturday, March 21, 2015 3:02 PM
To: CPN Testimony
Subject: Oppose HB145 SD1

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

I strongly oppose bill HB145 SD1. Using the "gut and replace" method to transform this bill into another is unethical and a circumvention of the proper process for public involvement.

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

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

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

Finally, the exemption of large cigars from these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to exempt them while taxing vapor products. E-cigarette and vapor users and businesses face the same damage from this tax proposal as large cigar users and businesses.

Thank you for your time and consideration.

Eric Lauritzen
Honolulu, HI

From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: santiago.erika251@gmail.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Friday, March 20, 2015 11:21:05 AM

HB145

Submitted on: 3/20/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|----------------|--------------|-----------------------|-----------------------|
| erika santiago | Individual | Oppose | No |

Comments: Why are FDA approved nicotine therapy products exempt from a nicotine tax?

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From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: bcberica@yahoo.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Saturday, March 21, 2015 12:28:50 PM

HB145

Submitted on: 3/21/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|-----------------|--------------|-----------------------|-----------------------|
| erica dzikowski | Individual | Oppose | No |

Comments: Do not pass this bill. It has helped me quit smoking.

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From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: erikahlee@gmail.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Friday, March 20, 2015 11:22:09 AM

HB145

Submitted on: 3/20/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|--------------|--------------|-----------------------|-----------------------|
| Erika Lee | Individual | Oppose | No |

Comments: Why are FDA approved nicotine therapy products exempt from a nicotine tax?

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From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: u5759@aol.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Saturday, March 21, 2015 7:25:00 PM

HB145

Submitted on: 3/21/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|--------------|--------------|-----------------------|-----------------------|
| Faerie Dutro | Individual | Oppose | No |

Comments: E-cigs have helped me to quit smoking, i feel anything that helps should not be taxed so high!!!

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From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: forest.glover@gmail.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Thursday, March 19, 2015 6:29:40 PM

HB145

Submitted on: 3/19/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|---------------|--------------|-----------------------|-----------------------|
| forest glover | Individual | Oppose | No |

Comments: This is bad for local businesses.

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

From: Frank Duarte <frankied585@yahoo.com>
Sent: Saturday, March 21, 2015 3:24 PM
To: CPN Testimony
Subject: Oppose HB145 SD1

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

I strongly oppose bill HB145 SD1. Using the "gut and replace" method to transform this bill into another is unethical and a circumvention of the proper process for public involvement.

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

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

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

Finally, the exemption of large cigars from these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to exempt them while taxing vapor products. E-cigarette and vapor users and businesses face the same damage from this tax proposal as large cigar users and businesses.

Thank you for your time and consideration.

Frank Duarte
Honolulu, HI

From: [Gabriel Keliioholokai](#)
To: [CPN Testimony](#)
Subject: Oppose HB145 SD1
Date: Sunday, March 22, 2015 10:32:18 AM

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

I strongly oppose bill HB145 SD1. Using the "gut and replace" method to transform this bill into another is unethical and a circumvention of the proper process for public involvement.

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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.

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Thank you for your time and consideration.

Gabriel Keliioholokai
Honolulu, HI

From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: geahovel@gmail.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Sunday, March 22, 2015 10:13:18 AM

HB145

Submitted on: 3/22/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|---------------|--------------|-----------------------|-----------------------|
| Genina Ahovel | Individual | Oppose | No |

Comments: Ecigs provide a way for individuals to quit smoking making a higher tax on these products will keep many people from choosing this method of quoting.

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From: Gerald Honma <honmag002@gmail.com>
Sent: Friday, March 20, 2015 5:23 PM
To: CPN Testimony
Subject: Oppose HB145 SD1

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

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

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

Finally, the exemption of large cigars from these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to exempt them while taxing vapor products. E-cigarette and vapor users and businesses face the same damage from this tax proposal as large cigar users and businesses.

When will you folks wake up and understand that if you(The State) act before the FDA or Federal regulation you will only be hurting our own State and Hawaii's Small Business. You can not control Hawaii's consumers from just ordering Online.

And since when do you rather have Hawaii's Vape community go back to regular Traditional Cigarettes, Since it will cost about the same as Tobacco products.

Thank You for reading our testimony,

Smokeless Hawaii Enterprises

Thank you for your time and consideration.

Gerald Honma
Pearl City, Hawaii

HB145

Submitted on: 3/19/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

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

Comments: The additional tax is unfair

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From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: levygrayson94@yahoo.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Friday, March 20, 2015 4:19:53 PM

HB145

Submitted on: 3/20/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|--------------|--------------|--------------------|--------------------|
| grayson | Individual | Comments Only | No |

Comments: OPPOSITION TO HB 145 YOUR NAME Grayson Levy YOUR ADDRESS 3520 Pakui St 96816 I REFUSE to be taxed 80% by the State for using a device which has GREATLY benefitted me AND my health. I OPPOSE the HB 145 bill. Using my Ecig has given me GREAT freedom from traditional cigarettes. I do not need a doctor to tell me that it has benefitted me physically, medically, I KNOW IT HAS. I have ONE QUESTION for you Statesmen Why are FDA approved nicotine therapy products exempt from a nicotine tax?? An 80% tax will affect my ability to use Ecigs as an alternative to tobacco. There are ELiquids that contain no nicotine at all which would evade ALL tax defeating the intent of this blind tax. I am NOT happy over knowing that tax revenue from this bill is going to support the UH Cancer Center Research Special Fund which has recently been proven as an INOPERABLE BUSINESS PLAN and FINANCIALLY NOT FEASIBLE TO OPERATE SOLEY ON TOBACCO TAX. Adding a blind tax to nicotine liquid for vaping products will NOT solve the budget issues~ it will only put additional 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 all together. I REFUSE to go back to traditional cigarettes, by this bill passing you are telling me that you do not care about me, and my health, and you are telling me that the only option I have is to go back to traditional cigarettes, you are violating my personal freedom. I OPPOSE HB 145

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HB145

Submitted on: 3/19/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|---------------------|---------------------|-------------------------------|-------------------------------|
| Hailee Ledford | Individual | Oppose | No |

Comments: To tax eliquid higher than actual cigarettes is absurd. I guess our great government wants us all to smoke cigarettes so they can dictate how we get nicotine.

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From: [Heather Hiwauli](#)
To: [CPN Testimony](#)
Subject: Oppose HB145 SD1
Date: Sunday, March 22, 2015 10:32:57 AM

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

I strongly oppose bill HB145 SD1. Using the "gut and replace" method to transform this bill into another is unethical and a circumvention of the proper process for public involvement.

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

I strongly oppose the excise tax provisions in HB145 SD1. Enacting new taxes for no reason and to no benefit is 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.

Heather Hiwauli
Honolulu, HI

From: Heather Parrish <hparrish80@gmail.com>
Sent: Saturday, March 21, 2015 7:48 PM
To: CPN Testimony
Subject: Oppose HB145 SD1

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

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Thank you for your time and consideration.

Heather Parrish
kailua kona

From: [Holly Gabriel](#)
To: [CPN Testimony](#)
Subject: Oppose HB145 SD1
Date: Sunday, March 22, 2015 11:48:55 AM

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

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Thank you for your time and consideration.

Holly Gabriel

From: Hope Shin <hshin2012@gmail.com>
Sent: Saturday, March 21, 2015 12:59 AM
To: CPN Testimony
Subject: Oppose HB145 SD1

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

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181 Lanai Av Ap 5A

Thank you for your time and consideration.

Hope Shin

HB145

Submitted on: 3/19/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|---------------------|---------------------|-------------------------------|-------------------------------|
| Ikaika Sarkissian | Individual | Oppose | No |

Comments: I am an avid user of e-cig. I have followed said research and the device is harmful only if over-heated consistently per California University.

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From: Isaac Rauch <isaac100000@yahoo.com>
Sent: Saturday, March 21, 2015 6:24 PM
To: CPN Testimony
Subject: Oppose HB145 SD1

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

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Thank you for your time and consideration.

Isaac Rauch

From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: jlantan03@yahoo.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Friday, March 20, 2015 4:17:24 PM

HB145

Submitted on: 3/20/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|--------------|--------------|-----------------------|-----------------------|
| ivan lantan | Individual | Oppose | No |

Comments: me as as consumer formally a tobacco smoker i was in danger of its future causes and its high prices. Now as a vapor smoker i am allowed to continue smoking with having those harming affects of cigarettes and not only that but save tons of moneyyearly saving due to volcanos and other companies like it. So I as a consumer ask that you rethink this bill as it will cause more harm than help.

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From: Jace Batocal <kainoak808@yahoo.com>
Sent: Saturday, March 21, 2015 7:11 PM
To: CPN Testimony
Subject: Oppose HB145 SD1

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

I strongly oppose bill HB145 SD1. Using the "gut and replace" method to transform this bill into another is unethical and a circumvention of the proper process for public involvement.

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I strongly oppose the excise tax provisions in HB145 SD1. Enacting new taxes for no reason and to no benefit is 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.

Jace Batocal
Honolulu, HI

From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: longstonejack@yahoo.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Thursday, March 19, 2015 6:42:46 PM

HB145

Submitted on: 3/19/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|---------------|--------------|-----------------------|-----------------------|
| Jack Nagaishi | Individual | Oppose | No |

Comments: I do not support HB 145 SD1 and oppose paying tax for liquid. I will purchase from online if this occurs.

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HB145

Submitted on: 3/19/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

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

Comments: If this law passes many local companies will go under and it will hurt the economy by doing this also as this is a safe alternative to smoking

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From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: jgoodell110@gmail.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Saturday, March 21, 2015 2:26:31 PM

HB145

Submitted on: 3/21/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|----------------|--------------|--------------------|--------------------|
| Jackie Goodell | Individual | Oppose | No |

Comments: I strongly oppose the classification of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking. I watched a close personal friend replace smoking a pack a day of cigarettes with a Volcano e-cigarette, which never would have been a viable option for her with the taxation proposed here. She is healthier and feels better about herself by being able to say that she quit smoking and supported a local business at the same time. If HB145 SD1 were to pass, it's essentially telling people who want to quit tobacco products that there are no financially responsible options for them, thus deterring them from putting money back into Hawaiian business and instead lining the pockets of big tobacco. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health. I strongly oppose the excise tax provisions in HB145 SD1. Enacting new taxes for no reason and to no benefit is bad policy. 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. I'm asking you to listen to the voice of the people, your people, the people who put you in the position you are in. Don't take away their choice to pick between big tobacco and local companies. Support us little people because we are the ones who support you.

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From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: gbpackersjake@hotmail.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Friday, March 20, 2015 4:19:01 PM

HB145

Submitted on: 3/20/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|-----------------|--------------|-----------------------|-----------------------|
| Jakob Jaskolski | Individual | Oppose | No |

Comments: I do not agree with this increase on vapor nicotine products, or any other vapor products. This is not a right thing to do. I quit smoking regular cigs for a reason my health and money. If the government passes this bill you are just hurting the people even more.

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From: James A Cook <heidi.cook@yahoo.com>
Sent: Saturday, March 21, 2015 12:08 PM
To: CPN Testimony
Subject: Oppose HB145 SD1

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

I strongly oppose bill HB145 SD1. Using the "gut and replace" method to transform this bill into another is unethical and a circumvention of the proper process for public involvement.

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Thank you for your time and consideration.

James A Cook
Waimanalo, HI

From: James Davis <poipounderjim@gmail.com>
Sent: Saturday, March 21, 2015 6:10 PM
To: CPN Testimony
Subject: Oppose HB145 SD1

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

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Thank you for your time and consideration.

James Davis
Honolulu, HI

From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: jpowers47@gmail.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Friday, March 20, 2015 1:20:56 PM

HB145

Submitted on: 3/20/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|--------------|--------------|-----------------------|-----------------------|
| James Powers | Individual | Oppose | No |

Comments: Increasing the taxable amount on this product is going to cause a fallout of the amount of people utilizing electronic cigarettes in their cessation efforts making the esoteric nicotine products once again, attractive. This is not good.

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From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: jamieu@hawaii.rr.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Friday, March 20, 2015 11:28:55 AM

HB145

Submitted on: 3/20/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|---------------|--------------|--------------------|--------------------|
| jamie umemoto | 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 combustable tobacco

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From: Jarred Siruno <jarred.siruno@gmail.com>
Sent: Saturday, March 21, 2015 9:54 AM
To: CPN Testimony
Subject: Oppose HB145 SD1

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

I strongly oppose bill HB145 SD1. Using the "gut and replace" method to transform this bill into another is unethical and a circumvention of the proper process for public involvement.

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

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

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

Finally, the exemption of large cigars from these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to exempt them while taxing vapor products. E-cigarette and vapor users and businesses face the same damage from this tax proposal as large cigar users and businesses.

Thank you for your time and consideration.

Jarred Siruno

From: Jason Grehawick <jgrehawick@gmail.com>
Sent: Friday, March 20, 2015 12:01 PM
To: CPN Testimony
Subject: Oppose HB145 SD1

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

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I strongly oppose the excise tax provisions in HB145 SD1. Enacting new taxes for no reason and to no benefit, as in this bill, is 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.

Jason Grehawick
kapolei, hi

From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: jy.miyauchi808@gmail.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Friday, March 20, 2015 10:25:58 AM

HB145

Submitted on: 3/20/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|----------------|--------------|-----------------------|-----------------------|
| jason miyauchi | Individual | Oppose | No |

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

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From: [Jason Nichols](#)
To: [CPN Testimony](#)
Subject: Oppose HB145 SD1
Date: Sunday, March 22, 2015 12:42:48 PM

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

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Finally, the exemption of large cigars from these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to exempt them while taxing vapor products. E-cigarette and vapor users and businesses face the same damage from this tax proposal as large cigar users and businesses.

Thank you for your time and consideration.

Jason Nichols
Kailua HI

From: Jennicar Rabago <jcarr808@yahoo.com>
Sent: Friday, March 20, 2015 8:35 PM
To: CPN Testimony
Subject: Oppose HB145 SD1

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

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Thank you for your time and consideration.

Jennicar Rabago

HB145

Submitted on: 3/19/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

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

Comments: 80% no

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From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: findujob101@yahoo.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Thursday, March 19, 2015 5:12:38 PM

HB145

Submitted on: 3/19/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|-----------------|--------------|-----------------------|-----------------------|
| jerry mcmillian | Individual | Oppose | No |

Comments: I dont understand why e-liquid should be taxed... This is an alternative to smoking which is a billion dollar industry. E-cigs have made me go from a pack a day to 5 cigarettes a day.. I am still spending money on cigarettes, so I am continuing to add to the revenue of the smoking companies

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From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: jlovelock.hawaii@gmail.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Thursday, March 19, 2015 6:00:58 PM

HB145

Submitted on: 3/19/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|----------------|--------------|-----------------------|-----------------------|
| jesse lovelock | Individual | Oppose | No |

Comments: We don't need that to be taxed we are trying to quit. This saves our lives and the lives of others.

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From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: jesseca7575@gmail.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Saturday, March 21, 2015 3:49:32 PM

HB145

Submitted on: 3/21/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|--------------|--------------|-----------------------|-----------------------|
| jesseca may | Individual | Oppose | No |

Comments: Electronic cigarettes have helped me stop smoking and is giving me a system to wean off nicotine

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From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: jesspangacian73@gmail.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Friday, March 20, 2015 2:12:29 PM

HB145

Submitted on: 3/20/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|-------------------|--------------|--------------------|--------------------|
| Jessica Pangacian | Individual | Comments Only | No |

Comments: OPPOSITION TO HB 145 YOUR NAME Jessica Pangacian YOUR ADDRESS 1111 E Wainiha St. I REFUSE to be taxed 80% by the State for using a device which has GREATLY benefitted me AND my health. I OPPOSE the HB 145 bill. Using my Ecig has given me GREAT freedom from traditional cigarettes. I do not need a doctor to tell me that it has benefitted me physically, medically, I KNOW IT HAS. I have ONE QUESTION for you Statesmen Why are FDA approved nicotine therapy products exempt from a nicotine tax?? An 80% tax will affect my ability to use Ecigs as an alternative to tobacco. There are ELiquids that contain no nicotine at all which would evade ALL tax defeating the intent of this blind tax. I am NOT happy over knowing that tax revenue from this bill is going to support the UH Cancer Center Research Special Fund which has recently been proven as an INOPERABLE BUSINESS PLAN and FINANCIALLY NOT FEASIBLE TO OPERATE SOLEY ON TOBACCO TAX. Adding a blind tax to nicotine liquid for vaping products will NOT solve the budget issues~ it will only put additional 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 all together. I REFUSE to go back to traditional cigarettes, by this bill passing you are telling me that you do not care about me, and my health, and you are telling me that the only option I have is to go back to traditional cigarettes, you are violating my personal freedom. I OPPOSE HB 145

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From: joel hartford <dritejoel@gmail.com>
Sent: Saturday, March 21, 2015 2:49 PM
To: CPN Testimony
Subject: Oppose HB145 SD1

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

I strongly oppose bill HB145 SD1. Using the "gut and replace" method to transform this bill into another is unethical and a circumvention of the proper process for public involvement.

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

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

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

Finally, the exemption of large cigars from these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to exempt them while taxing vapor products. E-cigarette and vapor users and businesses face the same damage from this tax proposal as large cigar users and businesses.

Thank you for your time and consideration.

joel hartford
waianae

From: Joey Cordeiro <thisisnotmyemail87@gmail.com>
Sent: Saturday, March 21, 2015 7:31 PM
To: CPN Testimony
Subject: Oppose HB145 SD1

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

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Thank you for your time and consideration.

Joey Cordeiro
Honolulu, HI

From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: alaina.marie.92@gmail.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Saturday, March 21, 2015 6:49:32 PM

HB145

Submitted on: 3/21/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|---------------|--------------|-----------------------|-----------------------|
| John harrison | Individual | Oppose | Yes |

Comments: Electronic cigarettes have completely changed my life . Being the military, smoking is quite common, and years of smoking has taken its toll. Switching to ecigarretts has benefitted my wallet and my body. Adding this insane tax will scare off users, meaning local business will loser money

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From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: jttakedown03@yahoo.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Friday, March 20, 2015 10:38:29 AM

HB145

Submitted on: 3/20/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|---------------|--------------|-----------------------|-----------------------|
| John Thompson | Individual | Oppose | No |

Comments: Tried passing this in Washington too. Government just wants the general publics money. Discusting!

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From: [Jon Laney](#)
To: [CPN Testimony](#)
Subject: Oppose HB145 SD1
Date: Sunday, March 22, 2015 12:41:13 PM

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

I strongly oppose bill HB145 SD1. Using the "gut and replace" method to transform this bill into another is unethical and a circumvention of the proper process for public involvement.

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

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

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

Finally, the exemption of large cigars from these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to exempt them while taxing vapor products. E-cigarette and vapor users and businesses face the same damage from this tax proposal as large cigar users and businesses.

cant afford liquid

Thank you for your time and consideration.

Jon Laney
Honolulu, HI

From: Jonathan Kaopio <moku.jk8@gmail.com>
Sent: Friday, March 20, 2015 6:18 PM
To: CPN Testimony
Subject: Oppose HB145 SD1

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

I oppose bill HB145 SD1.

Thank you for your time and consideration.

Jonathan Kaopio
ewa beach, hi

From: Jonathan Mores <jmores20@gmail.com>
Sent: Saturday, March 21, 2015 9:52 AM
To: CPN Testimony
Subject: Oppose HB145 SD1

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

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Thank you for your time and consideration.

Jonathan Mores
Aiea, HI

From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: jontownsley1@gmail.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Thursday, March 19, 2015 8:28:31 PM

HB145

Submitted on: 3/19/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|---------------------|---------------------|-------------------------------|-------------------------------|
| jonathan townsley | Individual | Oppose | No |

Comments: 80 percent tax add on is ridiculous! Everything that we purchase has tax and we pay for it we are already paying tax for our liquid for vaping as of right now the prices are reasonable and fair. This method of smoking help me quit smoking cigarettes. I have not smoked a cigarette for 5 years since I've started vaping

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From: Jorden Afoa <afoajorden@yahoo.com>
Sent: Saturday, March 21, 2015 4:15 PM
To: CPN Testimony
Subject: Oppose HB145 SD1

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

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Thank you for your time and consideration.

Jorden Afoa
Honolulu, HI

From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: surferjoe.davis21@gmail.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Friday, March 20, 2015 8:52:56 AM

HB145

Submitted on: 3/20/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|----------------|--------------|-----------------------|-----------------------|
| Joseph F Davis | Individual | Oppose | No |

Comments: This is an unreasonable tax that would cripple the ecig community and would have a lot of hard working citizens with out jobs!

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From: Joseph Huffman <huffmanjojo@yahoo.com>
Sent: Saturday, March 21, 2015 9:13 AM
To: CPN Testimony
Subject: Oppose HB145 SD1

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

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Thank you for your time and consideration.

Joseph Huffman

From: Josette Villaro <josettevillaro@gmail.com>
Sent: Saturday, March 21, 2015 10:37 AM
To: CPN Testimony
Subject: Oppose HB145 SD1

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

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Thank you for your time and consideration.

Josette Villaro
ewa beach, hi

HB145

Submitted on: 3/19/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|--------------|--------------|--------------------|--------------------|
| Josh Arnett | Individual | Comments Only | No |

Comments: Electronic cigarettes seem to be a cleaner safer alternative to the traditional method of smoking tobacco.

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From: Joshua Melter <melterjoshua@gmail.com>
Sent: Saturday, March 21, 2015 2:55 PM
To: CPN Testimony
Subject: Oppose HB145 SD1

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

I strongly oppose bill HB145 SD1. Using the "gut and replace" method to transform this bill into another is unethical and a circumvention of the proper process for public involvement.

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

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

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

Finally, the exemption of large cigars from these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to exempt them while taxing vapor products. E-cigarette and vapor users and businesses face the same damage from this tax proposal as large cigar users and businesses.

Thank you for your time and consideration.

Joshua Melter
Honolulu, HI

From: [Joshua Shin](#)
To: [CPN Testimony](#)
Subject: *****SPAM***** Oppose HB145 SD1
Date: Friday, March 20, 2015 6:56:10 PM

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

I strongly oppose bill HB145 SD1. Using the "gut and replace" method to transform this bill into another is unethical and a circumvention of the proper process for public involvement.

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Thank you for your time and consideration.

Joshua Shin
Ewa Beach, HI

From: Joshua Winkler <bcatwinkler@yahoo.com>
Sent: Saturday, March 21, 2015 1:08 PM
To: CPN Testimony
Subject: Oppose HB145 SD1

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

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Thank you for your time and consideration.

Joshua Winkler
Honolulu

HB145

Submitted on: 3/19/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|------------------|--------------|--------------------|--------------------|
| Juanita Williams | Individual | Oppose | No |

Comments: I am opposed to this bill, placing an 80% tax on Nicotine products, when it is totally unethical to do so. Many of us have switched to vaping, to avoid the life threatening effects of cigarettes, by the tar and chemicals they emit. To vape is no different than having a cigar, like they did not only today, but in days of old. It is positive in the fact that there is NO second hand smoke effects from vaping like there is when smoking cigarettes. You never put a tax on the natives, growing their own tobacco, just because it contained nicotine. Is it that you wish people harm to their health, because I can tell you, that if this bill comes to pass, people will return to cigarette smoking. It is MY RIGHT to use Nicotine, if that is what I wish. You certainly don't impose a tax on Nicotine Gum or patches!! That is why this bill MUST NOT Pass!! It is interfering with those of us who vape, rather than use gum or patches to get nicotine. Those who say those products are used to help people "get off of nicotine" are fools, who obviously have never smoked. They are a healthy substitute for cigarettes, and even cigars. Nicotine does NOT make you think crazy like alcohol or marijuana does. That is why this is so unjust! We don't stop you from having a cocktail....don't stop us by putting such an unfair tax on vaping products. Better yet.....educate yourself on vaping benefits. Knowledge is power! Do it for yourselves as well as us. Thank you for letting me express my Freedom of Speech.

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From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: nautica056@yahoo.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Friday, March 20, 2015 1:52:29 PM

HB145

Submitted on: 3/20/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

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

Comments: Vaping doesn't hurt anyone. It was developed for this particular reason. Honestly, Vaping should be allowed anywhere.

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Dear Hawaii Legislators,

The proposed House Bill 145 clearly does not have the public's best interest in mind, and I strongly oppose the passing of this bill. HB 145 is designed to lay waste to the vaping industry in Hawaii. This bill proposes an 80% tax on the wholesale price of any product containing nicotine, such as e-liquid, which is used in all electronic cigarette devices...80%! That would nearly double the cost of all electronic cigarette products containing nicotine. How does this help or protect the public? What true unbiased science can you show us that provide any support to show or demonstrate that e-cigarettes are a hazard or danger to the public, especially as an alternative to smoking combustible tobacco with tar, ash, carbon monoxide, and the thousands of chemicals found in traditional analog cigarettes? I've attended several hearings now at the state capitol for bills threatening to cripple the e-cigarette industry and the vaping community in Hawaii. I find it really sad for any state legislators to seriously consider such a non-sensical bill. When I look deeper into the matter, I can see the individuals, companies, and special interests behind this bill and it only gets more alarming. We have big pharma backing these bills. The same organizations that stand to lose profit from continuing e-cigarette popularity. They lose profit from declining sales of their useless patches and drugs that they try to sell to the desperate, but electronic cigarettes have provided smokers real effective alternatives that work. I can't tell you how many times I've spoken with an ex smoker who used to smoke for 50 years and then quit cold turkey with e-cigarettes. Those stories are plentiful. They are not the exception; they are the norm.

This bill will only accomplish the following:

- It will put Hawaii based businesses in the vaping industry out of business
- Lots of people who are making a positive difference in the community will lose their jobs
- Hawaii state legislators will prove that they value special interests and their profits over public safety, well being, and the local economy

Please vote against HB 145 and prove to us voters that you place the public's best interest above the special interests.

Mahalo,
Justin Fattorosi

From: [Justin Miyano](#)
To: [CPN Testimony](#)
Subject: Oppose HB145 SD1
Date: Sunday, March 22, 2015 12:43:14 PM

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

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Thank you for your time and consideration.

Justin Miyano
Honolulu, HI

From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: justin.powell1981@yahoo.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Friday, March 20, 2015 3:19:46 PM

HB145

Submitted on: 3/20/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

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

Comments: I have been a smoker for 12 years, and sense being able to vap it has helped me to quit smoking cigarets and slowly quit altogether.

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From: Kailey Reyes <kailey.reyes@gmail.com>
Sent: Saturday, March 21, 2015 6:52 PM
To: CPN Testimony
Subject: Oppose HB145 SD1

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

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Thank you for your time and consideration.

Kailey Reyes

From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: krapoza@gmail.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Sunday, March 22, 2015 11:03:06 AM

HB145

Submitted on: 3/22/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|--------------|--------------|-----------------------|-----------------------|
| kalei rapoza | Individual | Oppose | No |

Comments: Aloha, I oppose the proposed tax of eliquid with nicotine at 80% of the wholesale price. Kalei Rapoza

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From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: kaleihala_76@yahoo.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Friday, March 20, 2015 7:39:33 PM

HB145

Submitted on: 3/20/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|-------------------------|--------------|-----------------------|-----------------------|
| kamailelauliilii fukino | Individual | Oppose | No |

Comments: Vamping got me off of smoking cigarettes and have been smoke free for almost 2 years.

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From: Kanealii Piho <pipitogodsson@gmail.com>
Sent: Saturday, March 21, 2015 7:42 PM
To: CPN Testimony
Subject: Oppose HB145 SD1

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

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Thank you for your time and consideration.

Kanealii Piho
Honolulu, HI

From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: kapuasilva22@gmail.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Friday, March 20, 2015 2:59:45 PM

HB145

Submitted on: 3/20/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

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

Comments: Taking away the only chance that people have to survive and destroying their lives and killing themselves is not something that you should be focusing on!!! You have drug addicts and other crimes that's way more important than stealing the one thing that people are doing to save their lives instead of ending it!!!! Being an employee for an electronic cigarette company it really hurts. You guys really don't care for the people that are gonna lose their jobs do you?? Some of us are already struggling with living in Hawaii and how expensive it is and now you WANT to take away our jobs?? We as employees respect our customers and want nothing but happiness for them. And to see them stressing over this bill and you guys wanting to up the taxes is NOT right! Think about others before yourselves!! Think about how much peoples lives you will be saving rather than killing them!

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From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: karenmariepeel@gmail.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Thursday, March 19, 2015 4:55:52 PM

HB145

Submitted on: 3/19/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|--------------|--------------|-----------------------|-----------------------|
| karen peel | Individual | Oppose | Yes |

Comments: I've smoked cigarettes for 20 years and only with the ecigs I've been able to quit. I've been on ecigs since February 15 2012 and its wonderful i have been sick since then my gums turned pink again and it's fantastic. this bill is outragoues and i absolutly object it!!!!!! karen marie peel

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From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: swanny125@gmail.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Friday, March 20, 2015 3:32:58 PM

HB145

Submitted on: 3/20/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|--------------|--------------|--------------------|--------------------|
| Karen Swann | Individual | Comments Only | No |

Comments: OPPOSITION TO HB 145 Karen Swann 3006 Pualei Cir #208, Honolulu, HI 96815 I REFUSE to be taxed 80% by the State for using a device which has GREATLY benefitted me AND my health. I OPPOSE the HB 145 bill. Using my Ecig has given me GREAT freedom from traditional cigarettes. I do not need a doctor to tell me that it has benefitted me physically, medically, I KNOW IT HAS. I have ONE QUESTION for you Statesmen Why are FDA approved nicotine therapy products exempt from a nicotine tax?? An 80% tax will affect my ability to use Ecigs as an alternative to tobacco. There are ELiquids that contain no nicotine at all which would evade ALL tax defeating the intent of this blind tax. I am NOT happy over knowing that tax revenue from this bill is going to support the UH Cancer Center Research Special Fund which has recently been proven as an INOPERABLE BUSINESS PLAN and FINANCIALLY NOT FEASIBLE TO OPERATE SOLEY ON TOBACCO TAX. Adding a blind tax to nicotine liquid for vaping products will NOT solve the budget issues~ it will only put additional 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 all together. I REFUSE to go back to traditional cigarettes, by this bill passing you are telling me that you do not care about me, and my health, and you are telling me that the only option I have is to go back to traditional cigarettes, you are violating my personal freedom. I OPPOSE HB 145

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From: Karim Elizaga <kelizaga@yahoo.com>
Sent: Thursday, March 19, 2015 10:19 PM
To: CPN Testimony
Subject: Oppose HB145 SD1

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

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I strongly oppose the excise tax provisions in HB145 SD1. Enacting new taxes for no reason and to no benefit, as in this bill, is 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.

Karim Elizaga
Kapolei, HI

From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: kktautua@gmail.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Thursday, March 19, 2015 4:57:33 PM

HB145

Submitted on: 3/19/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|------------------------|--------------|--------------------|--------------------|
| katherine kanoa-tautua | Individual | Oppose | No |

Comments: i think that the government should find a different way to make money like adjusting the income that you all are paying to the people that hold seats in our senate they make way to much money to sit around on their butts all day in their cushy chairs in the air condition making up stupid bills like this

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From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: leolani04@gmail.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Friday, March 20, 2015 5:54:23 PM

HB145

Submitted on: 3/20/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|----------------|--------------|-----------------------|-----------------------|
| Kathy Ferguson | Individual | Oppose | No |

Comments: I oppose to this 80% tax its not fair since I feel it is not a tobacco. It has helped many people to quit cigarettes and get healthy.

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From: Kawika Aiona <Kayphade@gmail.com>
Sent: Friday, March 20, 2015 4:36 PM
To: CPN Testimony
Subject: Oppose HB145 SD1

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

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Thank you for your time and consideration.

Kawika Aiona

From: Kawika Stringer <kavika.stringer@yahoo.com>
Sent: Saturday, March 21, 2015 2:32 PM
To: CPN Testimony
Subject: Oppose HB145 SD1

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

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Thank you for your time and consideration.

Kawika Stringer
Honolulu, HI

From: Kealoha Revilla <kealoharivalla@gmail.com>
Sent: Friday, March 20, 2015 8:11 PM
To: CPN Testimony
Subject: Oppose HB145 SD1

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

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Thank you for your time and consideration.

Kealoha Revilla
Ewa Beach

From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: kelceyv20@gmail.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Friday, March 20, 2015 4:51:48 PM

HB145

Submitted on: 3/20/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|----------------|--------------|--------------------|--------------------|
| Kelcey Viliamu | 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-cigs 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: 3/19/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|-----------------|--------------|--------------------|--------------------|
| Kelli Schroeder | Individual | Oppose | No |

Comments: Please do not pass this bill! Vaping helped me quit smoking and if this bill is passed I might go back to smoking cigarettes. Vaping changed my life and I know several other people it has helped too.

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From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: kelsey.patten93@gmail.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Saturday, March 21, 2015 2:06:19 PM

HB145

Submitted on: 3/21/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|---------------|--------------|--------------------|--------------------|
| Kelsey Patten | Individual | Oppose | No |

Comments: I strongly oppose bill HB145 SD1. Using the "gut and replace" method to transform this bill into another is unethical and a circumvention of the proper process for public involvement. I strongly oppose the classification of e-cigarettes and vapor products as tobacco products. They contain no tobacco, create no smoke, and the current scientific evidence shows that they are a low-risk, effective replacement for tobacco smoking. I strongly oppose the excise tax provisions in HB145 SD1.

Enacting new taxes for no reason and to no benefit is bad policy. Because e-cigarettes reduce risk compared to smoking tobacco, additional taxes imposed on these products is against the interests of public health. The e-cigarette and vapor industry in Hawaii is an important and growing part of our local economy. Imposing a huge state tax will make our local business uncompetitive with those in other states, which will reduce sales, kill local jobs, and reduce the potential tax collections. Hawaii consumer dollars will flow out of state while fewer out of state consumer dollars will be spent with Hawaii businesses. Finally, the exemption of large cigars from these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to exempt them while taxing vapor products. E-cigarette and vapor users and businesses face the same damage from this tax proposal as large cigar users and businesses.

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From: kendrick dew <dewken23@gmail.com>
Sent: Saturday, March 21, 2015 2:50 PM
To: CPN Testimony
Subject: Oppose HB145 SD1

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

I strongly oppose bill HB145 SD1. Using the "gut and replace" method to transform this bill into another is unethical and a circumvention of the proper process for public involvement.

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

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

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

Finally, the exemption of large cigars from these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to exempt them while taxing vapor products. E-cigarette and vapor users and businesses face the same damage from this tax proposal as large cigar users and businesses.

Thank you for your time and consideration.

kendrick dew
aiea

From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: kkramer@kramer.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Sunday, March 22, 2015 10:53:05 AM

HB145

Submitted on: 3/22/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|-----------------|--------------|-----------------------|-----------------------|
| kenneth kraemer | Individual | Oppose | No |

Comments: I need my products as it helped me get off of tobacco products. Please do not increase the taxes.

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From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: cammieo45@gmail.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Friday, March 20, 2015 1:59:57 PM

HB145

Submitted on: 3/20/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

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

Comments: This wouldn't turn out well for those who vape, shouldn't be classified as a tobacco product.

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From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: darkjester4808@gmail.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Friday, March 20, 2015 10:05:40 AM

HB145

Submitted on: 3/20/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|--------------|--------------|--------------------|--------------------|
| Keoni Abeyta | Individual | Oppose | No |

Comments: Banning or inhibiting the use of electronic cigarettes in anyway is a mistake. It's a great way to quit smoking. Even though it might not be the healthiest way to quit, it is definitely a better alternative to smoking.

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From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: kevinm112233@yahoo.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Thursday, March 19, 2015 5:17:24 PM

HB145

Submitted on: 3/19/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|--------------|--------------|--------------------|--------------------|
| kevin moore | Individual | Oppose | No |

Comments: This proposed bill would make it actually cheaper to smoke real cigarettes, which is far more dangerous to the public.

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From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: talehua@gmail.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Sunday, March 22, 2015 10:45:21 AM

HB145

Submitted on: 3/22/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|--------------|--------------|--------------------|--------------------|
| kier parker | Individual | Oppose | No |

Comments: please do not raise the taxes on ecig liquid. leave it as is. mahalo no loa.
Kailua

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From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: kstrike77@gmail.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Friday, March 20, 2015 4:17:38 PM

HB145

Submitted on: 3/20/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

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

Comments: Were finally have an option other than cigarettes and you want to tax the hell out of us on this also. Give us a break we are trying to improve our health and be conscious of those around us. thanks Kollin

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From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: kamisock@hotmail.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Thursday, March 19, 2015 6:23:46 PM

HB145

Submitted on: 3/19/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

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

Comments: I dont think it is right that this bill trying to be passed. It is taking money out of the local businesses and taking away peoples right. These products dont affect anyone else besides the people who choose to use them. Personally these devices helped me quit smoking and if you make it more expensive then people will turn back to tobacco, including the young people of Hawaii.

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From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: DKDSM68@GMAIL.COM
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Thursday, March 19, 2015 5:41:09 PM

HB145

Submitted on: 3/19/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|----------------|--------------|-----------------------|-----------------------|
| KRISTI MASHINO | Individual | Oppose | No |

Comments: Alot of people are in the process of trying to quit regular cigarettes. Using the ecigs is a alternative of a helpful way to gradually get off nicotine.

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From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: kucarter@gmail.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Thursday, March 19, 2015 6:44:14 PM

HB145

Submitted on: 3/19/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|----------------|--------------|--------------------|--------------------|
| kristin carter | Individual | Oppose | No |

Comments: As a former smoker I am so happy and grateful for my exit. It helped me quit smoking cigarettes entirely. Electronic cigarettes only contain nicotine. No other carcinogens. It's ridiculous to me that they're being treated as regular tobacco products. There are no toxic fumes or vapors. It seems to just be one more thing the government is trying to control.

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From: KYLE MANNER <bydboy808@gmail.com>
Sent: Saturday, March 21, 2015 3:29 PM
To: CPN Testimony
Subject: Oppose HB145 SD1

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

I strongly oppose bill HB145 SD1. Using the "gut and replace" method to transform this bill into another is unethical and a circumvention of the proper process for public involvement.

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

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

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

Finally, the exemption of large cigars from these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to exempt them while taxing vapor products. E-cigarette and vapor users and businesses face the same damage from this tax proposal as large cigar users and businesses.

Thank you for your time and consideration.

KYLE MANNER
waianae

HB145

Submitted on: 3/19/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|--------------|--------------|--------------------|--------------------|
| Kylie Tall | Individual | Comments Only | No |

Comments: OPPOSITION TO HB 145 YOUR NAME Kylie Tall YOUR ADDRESS 449 Kapahulu Ave Honolulu, HI 96815 I REFUSE to be taxed 80% by the State for using a device which has GREATLY benefitted me AND my health. I OPPOSE the HB 145 bill. Using my Ecig has given me GREAT freedom from traditional cigarettes. I do not need a doctor to tell me that it has benefitted me physically, medically, I KNOW IT HAS. I have ONE QUESTION for you Statesmen Why are FDA approved nicotine therapy products exempt from a nicotine tax?? An 80% tax will affect my ability to use Ecigs as an alternative to tobacco. There are ELiquids that contain no nicotine at all which would evade ALL tax defeating the intent of this blind tax. I am NOT happy over knowing that tax revenue from this bill is going to support the UH Cancer Center Research Special Fund which has recently been proven as an INOPERABLE BUSINESS PLAN and FINANCIALLY NOT FEASIBLE TO OPERATE SOLEY ON TOBACCO TAX. Adding a blind tax to nicotine liquid for vaping products will NOT solve the budget issues~ it will only put additional 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 all together. I REFUSE to go back to traditional cigarettes, by this bill passing you are telling me that you do not care about me, and my health, and you are telling me that the only option I have is to go back to traditional cigarettes, you are violating my personal freedom. I OPPOSE HB 145

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From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: lhawaii@hawaii.rr.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Saturday, March 21, 2015 8:15:09 PM

HB145

Submitted on: 3/21/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|---------------|--------------|-----------------------|-----------------------|
| Larry Schmaus | Individual | Oppose | No |

Comments: I smoked cig for 44 years and ecig was a live saver. My doctor is really proud of me. Dont put this product with cigs. Thanks

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From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: laura_berry1212@yahoo.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Friday, March 20, 2015 12:24:03 PM

HB145

Submitted on: 3/20/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|--------------|--------------|--------------------|--------------------|
| LAURA BERRY | Individual | Oppose | No |

Comments: I've been smoke free for two years thanks to ECigs. If this bill passes, it will effectively make smoking regular cigarettes cheaper than the alternative, which is much safer. What kind of world are we living in where making cheaper and healthier alternatives harder and more expensive to access??? If I wanted that I would be vegan and do all my shopping at Whole Foods, but no one can afford that.

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From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: Gramscharity224411@gmail.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Thursday, March 19, 2015 8:09:17 PM

HB145

Submitted on: 3/19/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|------------------|--------------|--------------------|--------------------|
| Laureen Cabanlet | Individual | Comments Only | No |

Comments: I REFUSE to be taxed 80% by the State for using a device which has GREATLY benefitted me AND my health. I OPPOSE the HB 145 bill. Using my Ecig has given me GREAT freedom from traditional cigarettes. I do not need a doctor to tell me that it has benefitted me physically, medically, I KNOW IT HAS. I have ONE QUESTION for you Statesmen Why are FDA approved nicotine therapy products exempt from a nicotine tax?? An 80% tax will affect my ability to use Ecigs as an alternative to tobacco. There are ELiquids that contain no nicotine at all which would evade ALL tax defeating the intent of this blind tax. I am NOT happy over knowing that tax revenue from this bill is going to support the UH Cancer Center Research Special Fund which has recently been proven as an INOPERABLE BUSINESS PLAN and FINANCIALLY NOT FEASIBLE TO OPERATE SOLEY ON TOBACCO TAX. Adding a blind tax to nicotine liquid for vaping products will NOT solve the budget issues~ it will only put additional 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 all together. I REFUSE to go back to traditional cigarettes, by this bill passing you are telling me that you do not care about me, and my health, and you are telling me that the only option I have is to go back to traditional cigarettes, you are violating my personal freedom. I OPPOSE HB 145

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From: [Lavern Iosia](#)
To: [CPN Testimony](#)
Subject: Oppose HB145 SD1
Date: Sunday, March 22, 2015 12:26:53 PM

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

I strongly oppose bill HB145 SD1. Using the "gut and replace" method to transform this bill into another is unethical and a circumvention of the proper process for public involvement.

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

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

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

Finally, the exemption of large cigars from these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to exempt them while taxing vapor products. E-cigarette and vapor users and businesses face the same damage from this tax proposal as large cigar users and businesses.

Thank you for your time and consideration.

Lavern Iosia
Nanakuli, HI

HB145

Submitted on: 3/19/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

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

Comments: HAS HELPED ME QUIT SMOLKING!!!

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From: Leatrice Tudor <leatricetudor@yahoo.com>
Sent: Friday, March 20, 2015 6:19 PM
To: CPN Testimony
Subject: Oppose HB145 SD1

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

I strongly oppose bill HB145 SD1. Using the "gut and replace" method to transform this bill into another is unethical and a circumvention of the proper process for public involvement.

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

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

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

Finally, the exemption of large cigars from these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to exempt them while taxing vapor products. E-cigarette and vapor users and businesses face the same damage from this tax proposal as large cigar users and businesses.

Thank you for your time and consideration.

Leatrice Tudor
virginia beach, va

From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: kalei28143@hotmail.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Friday, March 20, 2015 2:20:58 PM

HB145

Submitted on: 3/20/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|--------------|--------------|--------------------|--------------------|
| Lei | 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 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 combustable 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: Leilani Kaopio <polymama75@gmail.com>
Sent: Friday, March 20, 2015 6:20 PM
To: CPN Testimony
Subject: Oppose HB145 SD1

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

I strongly oppose bill HB145 SD1. Using the "gut and replace" method to transform this bill into another is unethical and a circumvention of the proper process for public involvement.

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

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

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

Finally, the exemption of large cigars from these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to exempt them while taxing vapor products. E-cigarette and vapor users and businesses face the same damage from this tax proposal as large cigar users and businesses.

Thank you for your time and consideration.

Leilani Kaopio
ewa beach, hi

HB145

Submitted on: 3/19/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|----------------|--------------|--------------------|--------------------|
| Lillian Beches | Individual | Oppose | No |

Comments: The e-cig does help me it has caused me to cut back and slowly quit smoking cigarettes. I totally believe that increasing the tax would cause majority of people like me harder to quit. Please consider what this would do to people like me it's like forcing me to go back to smoking regular cigarettes.

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From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: lkmdan@aol.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Thursday, March 19, 2015 5:39:40 PM

HB145

Submitted on: 3/19/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|---------------------|---------------------|-------------------------------|-------------------------------|
| linda mcdaniel | Individual | Oppose | No |

Comments: I spent too much money being taxed when I purchased cigarettes. I found a better way to enjoy nicotine without all the harmful additives from tobacco products.. You taxed me quite a lot over the past 10 years.. I have paid my dues... Now you want to make more money off of something that may cut down on addition to cigarettes??? That makes no sense

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From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: sunshine.ln82@gmail.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Friday, March 20, 2015 12:59:00 PM

HB145

Submitted on: 3/20/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|--------------|--------------|-----------------------|-----------------------|
| Lorie Newlun | Individual | Oppose | No |

Comments: i use this on a daily basis and increasing the tax will be ridiculous bill to pass, as some people use this as a stress reliever.

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From: Louie Calamayan <louie.calamayan@yahoo.com>
Sent: Saturday, March 21, 2015 12:52 PM
To: CPN Testimony
Subject: Oppose HB145 SD1

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

I strongly oppose bill HB145 SD1. Using the "gut and replace" method to transform this bill into another is unethical and a circumvention of the proper process for public involvement.

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

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

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

Finally, the exemption of large cigars from these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to exempt them while taxing vapor products. E-cigarette and vapor users and businesses face the same damage from this tax proposal as large cigar users and businesses.

Thank you for your time and consideration.

Louie Calamayan

From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: myurong@yahoo.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Friday, March 20, 2015 12:54:02 PM

HB145

Submitted on: 3/20/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|---------------------|---------------------|-------------------------------|-------------------------------|
| mahina assily | 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 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 combustable 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
To: [CPN Testimony](#)
Cc: snaki88@yahoo.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Friday, March 20, 2015 4:17:23 PM

HB145

Submitted on: 3/20/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

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

Comments: Electronic Cigarettes are meant to be a safer alternative for people who did/do smoke cigarettes. It saves peoples lives everyday! Heck it saved my life, along with many of my family and friends. why have a 80% tax on it? This is completely absurd.

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HB145

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| Submitted By | Organization | Testifier Position | Present at Hearing |
|----------------|--------------|--------------------|--------------------|
| marchell Tugai | 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 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 combustable 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
To: [CPN Testimony](#)
Cc: elmangma@gmail.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Friday, March 20, 2015 9:00:20 PM

HB145

Submitted on: 3/20/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|---------------|--------------|-----------------------|-----------------------|
| Marco Elmange | Individual | Oppose | No |

Comments: I used these e-liquids to quite smoking after 17 years and feel that they are a safer alternative to tobacco. also, not all e-liquids contain nicotine and therefore should not be held liable to the tax.

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From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: margaretrocky123@gmail.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Saturday, March 21, 2015 1:28:59 PM

HB145

Submitted on: 3/21/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|--------------|--------------|-----------------------|-----------------------|
| Margaret Oda | Individual | Oppose | No |

Comments: I feel its unfair that they are targeting ecigs. All because they aren't making taxes off of normal cigarettes. We're not going around smelling up the place.

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| Submitted By | Organization | Testifier Position | Present at Hearing |
|----------------|--------------|--------------------|--------------------|
| margo hartford | Individual | Oppose | No |

Comments: Imposing an 80% tax on electronic cigarette items would be detrimental to the citizens of Hawaii. It would put many companies out of business, and cause thousands of people to lose their jobs. Transitioning from analog cigarettes to electronic cigarettes has saved my life and my health. I have been vaping for 4 years now, and have seen a great improvement in my health. Without vaping, I believe that I would have suffered many health risks. Please do not impose such a huge tax on an industry that is only out to help people, and with no concrete evidence that electronic cigarettes have adverse effects on our health. I am living proof that it is safe. I OPPOSE THIS BILL!

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From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: mmh422@gmail.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Thursday, March 19, 2015 9:30:49 PM

HB145

Submitted on: 3/19/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

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

Comments: dont tax please...

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|-----------------|--------------|--------------------|--------------------|
| Marlon Madarang | Individual | Oppose | No |

Comments: It makes no sense at all to tax 80% on all vaping products when it has been shown that vaping is a better alternative to smoking regular cigarettes. I myself was a pack and a half smoker for quite a number of years and when e-cigarettes came out it was kind of a godsend to help me reduce my amount of consumption. I went from being a pack and a half to only smoking cigarettes two - four times out of the month. Please do not pass this bill. if it is a safer alternative, why make it more expensive than regular cigarettes that have been proven to cause all kinds of health problems?

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From: Marlon Villanueva <mar762213@gmail.com>
Sent: Saturday, March 21, 2015 10:58 AM
To: CPN Testimony
Subject: Oppose HB145 SD1

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

I strongly oppose bill HB145 SD1. Using the "gut and replace" method to transform this bill into another is unethical and a circumvention of the proper process for public involvement.

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

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

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

Finally, the exemption of large cigars from these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to exempt them while taxing vapor products. E-cigarette and vapor users and businesses face the same damage from this tax proposal as large cigar users and businesses.

Thank you for your time and consideration.

Marlon Villanueva
ewa Beach

From: Mary Ann Bautista <Wamzbb@gmail.com>
Sent: Friday, March 20, 2015 8:17 PM
To: CPN Testimony
Subject: Oppose HB145 SD1

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

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Thank you for your time and consideration.

Mary Ann Bautista
Ewa beach

HB145

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| Submitted By | Organization | Testifier Position | Present at Hearing |
|--------------------|--------------|--------------------|--------------------|
| Mary Beth Chaparro | Individual | Oppose | No |

Comments: AN 80% tax increase on ecigs and products is unfair. We are doing the world and our bodies a favor by not smoking traditional cigarettes. We should not be punished for it.

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From: matt napoleon <ktownboy96734@gmail.com>
Sent: Saturday, March 21, 2015 8:39 PM
To: CPN Testimony
Subject: Oppose HB145 SD1

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

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Thank you for your time and consideration.

matt napoleon
kailua

From: matt yap <yap352@gmail.com>
Sent: Saturday, March 21, 2015 8:06 PM
To: CPN Testimony
Subject: Oppose HB145 SD1

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

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Thank you for your time and consideration.

matt yap
mililani

HB145

Submitted on: 3/19/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|---------------|--------------|--------------------|--------------------|
| Mayuko Kimura | 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 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 combustable 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
To: [CPN Testimony](#)
Cc: melzkainoa@gmail.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Sunday, March 22, 2015 10:36:55 AM

HB145

Submitted on: 3/22/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|----------------|--------------|-----------------------|-----------------------|
| melanie kainoa | Individual | Oppose | No |

Comments: why should it be taxed now it hasn't been this whole time. for money benefits on the government only. not fair

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From: Melissa Sanchez <teeza00@gmail.com>
Sent: Friday, March 20, 2015 9:59 AM
To: CPN Testimony
Subject: Oppose HB145 SD1

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

I strongly oppose bill HB145 SD1. Using the "gut and replace" method to transform this bill into another is unethical and a circumvention of the proper process for public involvement.

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

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

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

Finally, the exemption of large cigars from these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to exempt them while taxing vapor products. E-cigarette and vapor users and businesses face the same damage from this tax proposal as large cigar users and businesses.

Thank you for your time and consideration.

Melissa Sanchez
Aiea, HI

From: Micah Nascimento <makanaikaalani.mn@gmail.com>
Sent: Thursday, March 19, 2015 10:13 PM
To: CPN Testimony
Subject: Oppose HB145 SD1

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

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Thank you for your time and consideration.

Micah Nascimento
honolulu hi

From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: mako8@yahoo.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Saturday, March 21, 2015 4:57:56 PM

HB145

Submitted on: 3/21/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|------------------|--------------|--------------------|--------------------|
| michael ambrosio | Individual | Oppose | No |

Comments: I oppose a tax on eliquid with nicotine at 80%olesale.

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From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: snow_goon@hotmail.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Thursday, March 19, 2015 8:34:27 PM

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Submitted on: 3/19/2015

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| Submitted By | Organization | Testifier Position | Present at Hearing |
|-------------------|--------------|--------------------|--------------------|
| Michael Dzadovsky | Individual | Oppose | No |

Comments: I REFUSE to be taxed 80% by the State for using a device which has GREATLY benefitted me AND my health. I OPPOSE the HB 145 bill. Using my Ecig has given me GREAT freedom from traditional cigarettes. I do not need a doctor to tell me that it has benefitted me physically, medically, I KNOW IT HAS. I have ONE QUESTION for you Statesmen Why are FDA approved nicotine therapy products exempt from a nicotine tax?? An 80% tax will affect my ability to use Ecigs as an alternative to tobacco. There are ELiquids that contain no nicotine at all which would evade ALL tax defeating the intent of this blind tax. I am NOT happy over knowing that tax revenue from this bill is going to support the UH Cancer Center Research Special Fund which has recently been proven as an INOPERABLE BUSINESS PLAN and FINANCIALLY NOT FEASIBLE TO OPERATE SOLEY ON TOBACCO TAX. Adding a blind tax to nicotine liquid for vaping products will NOT solve the budget issues~ it will only put additional 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 all together. I REFUSE to go back to traditional cigarettes, by this bill passing you are telling me that you do not care about me, and my health, and you are telling me that the only option I have is to go back to traditional cigarettes, you are violating my personal freedom. I OPPOSE HB 145

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From: Michael Kimoto <Zenkicoyote@gmail.com>
Sent: Friday, March 20, 2015 7:22 PM
To: CPN Testimony
Subject: Oppose HB145 SD1

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

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Dont do it

Thank you for your time and consideration.

Michael Kimoto
Honolulu

From: michael meek <mikecanon2@gmail.com>
Sent: Saturday, March 21, 2015 8:41 PM
To: CPN Testimony
Subject: Oppose HB145 SD1

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

I strongly oppose bill HB145 SD1. Using the "gut and replace" method to transform this bill into another is unethical and a circumvention of the proper process for public involvement.

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

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

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

Finally, the exemption of large cigars from these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to exempt them while taxing vapor products. E-cigarette and vapor users and businesses face the same damage from this tax proposal as large cigar users and businesses.

Thank you for your time and consideration.

michael meek
kailua

From: Michel Tanouye <michel.tanouye@gmail.com>
Sent: Saturday, March 21, 2015 3:10 PM
To: CPN Testimony
Subject: Oppose HB145 SD1

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

I strongly oppose bill HB145 SD1. Using the "gut and replace" method to transform this bill into another is unethical and a circumvention of the proper process for public involvement.

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

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

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

Finally, the exemption of large cigars from these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to exempt them while taxing vapor products. E-cigarette and vapor users and businesses face the same damage from this tax proposal as large cigar users and businesses.

It is unfair to us vapors trying to STOP smoking but yet you try to tax us 80%? Are you thinking about yourselves rather than peoples lives? Think about! People first!

Thank you for your time and consideration.

Michel Tanouye
Honolulu, HI

From: Michelle Johnston <michiekau@yahoo.com>
Sent: Friday, March 20, 2015 12:54 PM
To: CPN Testimony
Subject: Oppose HB145 SD1

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

I strongly oppose bill HB145 SD1. Using the "gut and replace" method to transform this bill into another is unethical and a circumvention of the proper process for public involvement.

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

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

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

Finally, the exemption of large cigars from these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to exempt them while taxing vapor products. E-cigarette and vapor users and businesses face the same damage from this tax proposal as large cigar users and businesses.

Thank you for your time and consideration.

Michelle Johnston
Kailua-Kona

HB145

Submitted on: 3/19/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

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

Comments: havent they learned yet that more taxes don't fix problems. we are already one of the most heavily taxed populations in the country. this is jus another excuse for the government to get in our pockets. wake up and smell the roses!!!

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I strongly opposed the passage of HB145 HD1 and hope that you will too. I had been a cigarette smoker for about 42 years. I had tried a variety of ways to quit smoking but could never do it. I smoked about a pack a day of "Kool" filter kings or "killer kings" as most of my friends used to call them.

In January of 2013 I finally decided to try the e-cigarette and I have been "cigarette" free ever since. While e-cigarettes are not marketed as a smoking cessation program or device, it has helped me quit smoking tobacco products. I understand that e-cigarettes "may not" be a totally safe alternative to regular cigarettes because of the lack of research but we do know quite "definitely" that regular cigarettes "ARE DANGEROUS" to use. As a person who has tried and failed to stop smoking many times and who has known people who have died from cancers related to smoking cigarettes, I'm willing to risk the "unknown" of e-cigs as a means of quitting the "known" deadly cigarettes. I don't suppose any non-smoker could really appreciate how difficult a habit that is to break. Yes, it was my choice but back when I started, smoking was socially acceptable and cigarette advertising glorified the use of tobacco products. So I got caught up in it. Should I be looked down upon now for what was so widely accepted back then?

Quite frankly, I did not try to stop smoking for health reasons. I mainly stopped because of the financial reasons. Using electronic cigarettes has saved me a significant amount of money. Should exorbitant amount of taxes be levied on these products, you would be de-incentivizing quitting for monetary reasons. I understand that the primary reason for quitting smoking should be health centered but realistically, any smoker will tell you that they were aware of the dangers of smoking when they started - so how can that in and of itself be a motivating factor? As I have stated before, I have been "smoke free" for over 2 years but don't think it hasn't been a struggle. I still crave a cigarette but the e-cig allows me to overcome those cravings because it helps take the edge off. Maybe it's the oral fixation - who knows? My point is, if you raise the taxes on e-cigarette products, I may as well go back to smoking regular cigarettes and experience the full sensation of regular tobacco products. Yes, that would ultimately be my "stupid" choice if I did that and you won't be held accountable for it but you should.

If that is the case however - and you decide to pass this bill - then be honest about it and don't say it is in the interest of "public" health because former cigarette smokers who now use electronic cigarettes are a part of the "public" and you would not be serving their best interests in helping them to quit.

Increasing taxes always appears to be a money grab for legislators who cannot seem to be more creative than that to achieve a specific goal. It's easy to do what is easy but hard to do what is right!

Sincerely,

Milton Miyasato

Former cigarette smoker

From: Minh Wong <ayame168@yahoo.com>
Sent: Friday, March 20, 2015 9:57 PM
To: CPN Testimony
Subject: Oppose HB145 SD1

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

I strongly oppose bill HB145 SD1. Using the "gut and replace" method to transform this bill into another is unethical and a circumvention of the proper process for public involvement.

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

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

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

Finally, the exemption of large cigars from these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to exempt them while taxing vapor products. E-cigarette and vapor users and businesses face the same damage from this tax proposal as large cigar users and businesses.

Thank you for your time and consideration.

Minh Wong

HB145

Submitted on: 3/19/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|--------------|--------------|--------------------|--------------------|
| Michele kaeo | Individual | Oppose | No |

Comments: I OPPOSE this bill. I feel that it is ridiculous tax. To tax 80% on this would not make any sense. This product does not contain any tobacco or anything other than nicotine. Nicotine is a stimulant. I have seen a lot of people that have benefited from using the Volcano product. I have personally witnessed a lot of people that have quit, my husband being one of them. He was a smoker for 21 years at 2 packs a day. Started on the Volcano product 2 years ago and is cigarette free. Before he started, he had the smokers cough, and since he's quit smoking, he's been doing so much better. Its also been able to help us save money on cigarettes. This 80% tax would hurt the companies that are actually trying to help people and put companies out of business. Please reconsider this bill.

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From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: [mistyre@gmail.com](mailto:mistyrei@gmail.com)
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Saturday, March 21, 2015 3:21:04 PM

HB145

Submitted on: 3/21/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|----------------|--------------|-----------------------|-----------------------|
| Misty Kawamura | Individual | Oppose | No |

Comments: I was a previous smoker and vaping has helped me.

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From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: mitchel.lennartz@gmail.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Saturday, March 21, 2015 10:32:05 AM

HB145

Submitted on: 3/21/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|------------------|--------------|-----------------------|-----------------------|
| mitchel lennartz | Individual | Oppose | No |

Comments: E-cigs and vaporizers are far healthier than regular tobacco products and is the most effective way to quit

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From: Moses Claveria <MCJ572@YAHOO.COM>
Sent: Saturday, March 21, 2015 4:46 PM
To: CPN Testimony
Subject: Oppose HB145 SD1

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

I strongly oppose bill HB145 SD1. Using the "gut and replace" method to transform this bill into another is unethical and a circumvention of the proper process for public involvement.

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I strongly oppose the excise tax provisions in HB145 SD1. Enacting new taxes for no reason and to no benefit is 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 exemption of large cigars from these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to exempt them while taxing vapor products. E-cigarette and vapor users and businesses face the same damage from this tax proposal as large cigar users and businesses.

Thank you for your time and consideration.

Moses Claveria

From: Myron Enos <kinipopo808@gmail.com>
Sent: Saturday, March 21, 2015 2:08 PM
To: CPN Testimony
Subject: Oppose HB145 SD1

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

I strongly oppose bill HB145 SD1. Using the "gut and replace" method to transform this bill into another is unethical and a circumvention of the proper process for public involvement.

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Thank you for your time and consideration.

Myron Enos
Honolulu, HI

From: Nadyne Luis <nadyne64@gmail.com>
Sent: Friday, March 20, 2015 11:36 PM
To: CPN Testimony
Subject: Oppose HB145 SD1

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

I strongly oppose bill HB145 SD1. Using the "gut and replace" method to transform this bill into another is unethical and a circumvention of the proper process for public involvement.

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Thank you for your time and consideration.

Nadyne Luis
Pearl City

From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: viliamu.nala@yahoo.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Friday, March 20, 2015 11:55:45 AM

HB145

Submitted on: 3/20/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|--------------|--------------|--------------------|--------------------|
| Nala Viliamu | 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 combustable tobacco

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From: [Nan Pheatt](#)
To: [CPN Testimony](#)
Subject: support for HB 145, HD1, proposed SD1 draft
Date: Sunday, March 22, 2015 4:42:12 AM

March 20, 2015

To: Sen. Rosalyn H. Baker, Chair, Committee on Commerce and Consumer Protection
Sen. Brian T. Taniguchi, Vice Chair, Committee on Commerce and Consumer Protection
Members, Senate Committee on Commerce and Consumer Protection

Re: Strong Support for HB 145, HD1, proposed SD1 Draft, Relating to Taxation

Hrg: March 23, 2015 at 10:00 a.m. in Room 229

Thank you for the opportunity to submit testimony in support of HB 145, HD1, proposed SD1 draft. I support increasing the tax on other tobacco products (OTPs) to 80% to create parity between cigarettes and OTPs.

Increasing the tax on OTPs will decrease use, ultimately saving lives. Serious health conditions like cancer, gum disease, and cardiovascular disease caused by snuff and chew will be reduced, saving lives and money to the state. Youth are more sensitive to prices than adults. Increasing the tax on OTPs is an additional disincentive for youth to use tobacco products.

As cigarette tax increases, smokers will look towards quitting or they will find cheaper means to continue using tobacco. We must be sure taxes on all tobacco products are equitable so that those who are addicted to nicotine will quit. More smokers quitting, means less cost to our state in tobacco-related medical expenses.

Thank you for the opportunity to provide testimony in support of this measure.

Mahalo.

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

OPPOSITION TO HB 145

Natalie Mark

915 20th Ave. Honolulu, HI 96816

I REFUSE to be taxed 80% by the State for using a device which has GREATLY benefitted me AND my health. I OPPOSE the HB 145 bill. Using my Ecig has given me GREAT freedom from traditional cigarettes. I do not need a doctor to tell me that it has benefitted me physically, medically, I KNOW IT HAS.

I have ONE QUESTION for you Statesmen

Why are FDA approved nicotine therapy products exempt from a nicotine tax??

An 80% tax will affect my ability to use Ecigs as an alternative to tobacco. There are ELiquids that contain no nicotine at all which would evade ALL tax defeating the intent of this blind tax.

I am NOT happy over knowing that tax revenue from this bill is going to support the UH Cancer Center Research Special Fund which has recently been proven as an INOPERABLE BUSINESS PLAN and FINANCIALLY NOT FEASIBLE TO OPERATE SOLEY ON TOBACCO TAX. Adding a blind tax to nicotine liquid for vaping products will NOT solve the budget issues~ it will only put additional 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 all together.

I REFUSE to go back to traditional cigarettes, by this bill passing you are telling me that you do not care about me, and my health, and you are telling me that the only option I have is to go back to traditional cigarettes, you are violating my personal freedom.

I OPPOSE HB 145

From: Nathan Chan <nathanc75@gmail.com>
Sent: Thursday, March 19, 2015 10:20 PM
To: CPN Testimony
Subject: Oppose HB145 SD1

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

I strongly oppose bill HB145 SD1. Using the "gut and replace" method to transform this bill into another is unethical and a circumvention of the proper process for public involvement.

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

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

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

Finally, the exemption of large cigars from these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to exempt them while taxing vapor products. E-cigarette and vapor users and businesses face the same damage from this tax proposal as large cigar users and businesses.

Thank you for your time and consideration.

Nathan Chan
Honolulu, HI

From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: nathanael.waddle@gmail.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Thursday, March 19, 2015 6:43:47 PM

HB145

Submitted on: 3/19/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|------------------|--------------|-----------------------|-----------------------|
| nathanael waddle | Individual | Oppose | No |

Comments: E-cigarettes are a wonderful alternative to cigarettes. They are cheaper and less messy, second hand smoke is reduced and they smell better. As a marine debris activist, I can tell you have picked up a lot of cigarette butts but have never seen a single piece of ecig trash.

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From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: nealw24@yahoo.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Friday, March 20, 2015 6:34:29 PM

HB145

Submitted on: 3/20/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|----------------|--------------|--------------------|--------------------|
| Neal Woodworth | Individual | Oppose | No |

Comments: As a citizen who has seen so many live impacted in a positive way by e-cigarettes, i quite frankly find it disturbing that this state has taken a stance that would prefer its citizens to smoke traditional cigarettes than the healthier alternative. From my viewpoint the state is poised to be a bully to the average person who has benefitted from this technology especially when there is absolutely NO SCIENTIFIC EVIDENCE that E-cigs are harmful. If the state is looking for extra tax dollars why not explore higher taxes on Alcohol which is responsible for MANY, MANY deaths than e-cigs.

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HB145

Submitted on: 3/19/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

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

Comments: I am a vaper and I oppose

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HB145

Submitted on: 3/19/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|---------------------|---------------------|---------------------------|---------------------------|
| Nicole Grandi | Individual | Oppose | No |

Comments: we shouldn't be taxed for trying to quit smoking. Its wrong!

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From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: ffx_22003@yahoo.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Friday, March 20, 2015 3:13:59 PM

HB145

Submitted on: 3/20/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|----------------|--------------|--------------------|--------------------|
| Nikolas Donley | 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 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 combustable 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: [P. Kuromoto](#)
To: [CPN Testimony](#)
Subject: Oppose HB145 SD1
Date: Thursday, March 19, 2015 10:05:12 PM

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

I strongly oppose bill HB145 SD1. Using the "gut and replace" method to transform this bill into another is unethical and a circumvention of the proper process for public involvement.

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

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

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

Finally, the exemption of large cigars from these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to exempt them while taxing vapor products. E-cigarette and vapor users and businesses face the same damage from this tax proposal as large cigar users and businesses.

Please kill this overregulation.

Thank you for your time and consideration.

P Kuromoto
Honolulu

From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: wesport808@aol.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Thursday, March 19, 2015 5:50:49 PM

HB145

Submitted on: 3/19/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|-----------------|--------------|--------------------|--------------------|
| patricia tagami | Individual | Oppose | No |

Comments: AS A 30 YEAR SMOKER THIS PRODUCT IS THE ONLY THING I HAVE EVER TRIED THAT HAS HELPED ME QUIT USING CIGARETTES. I STARTED USING VOLCANO PRODUCTS A LITTLE OVER 2 YEARS AGO AND HAVE NOT SMOKED A CIGARETTE SINCE. IF THE STATE OF HAWAII REALLY CARES ABOUT THE HEALTH OF THEIR CITIZENS THEY WILL NOT TAX OR TAKE AWAY THIS AMAZING WAY TO QUIT USING TOBACCO PRODUCTS. YOU WILL BE PROVING WHAT MANY ALREADY THINK THE THE DOLLAR IS MORE IMPORTANT THAN YOUR CITIZENS.

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HB145

Submitted on: 3/19/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|---------------------|---------------------|---------------------------|---------------------------|
| Patrick hebert | Individual | Oppose | No |

Comments: This is an outrage just the government attempt to take more control.

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From: [Patrick Lima](#)
To: [CPN Testimony](#)
Subject: Oppose HB145 SD1
Date: Sunday, March 22, 2015 11:24:29 AM

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

I strongly oppose bill HB145 SD1. Using the "gut and replace" method to transform this bill into another is unethical and a circumvention of the proper process for public involvement.

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

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

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

Finally, the exemption of large cigars from these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to exempt them while taxing vapor products. E-cigarette and vapor users and businesses face the same damage from this tax proposal as large cigar users and businesses.

Thank you for your time and consideration.

Patrick Lima
Honolulu, HI

From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: nako808@gmail.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Friday, March 20, 2015 6:21:57 PM

HB145

Submitted on: 3/20/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|-----------------|--------------|-----------------------|-----------------------|
| Patrick S. Nako | Individual | Oppose | No |

Comments: I am against this tax hike, vaping is a safer alternative to actual tobacco.
No added harmful chemicals, and allows for much better prosperous businesses.

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webmaster@capitol.hawaii.gov

I quit smoking cigarettes 4 years ago and have enjoyed my ecig, which gives me the same satisfaction without the poisons in cigarettes.

Our local vendor Volanoe ecigs is a great product and it would be a terrible thing to add a 80% tax on a product lots of people depend on.

Please stop this action, which will put a lot of people in a bad situation and probably cause people to return to smoking cigarettes, I know I would be one of them.

This really seems to be one side and so unfair to tax something that people are in need of and enjoy without all the smell of cigarettes or cigars, which would be taxed and ALLOWED to be used. Have you ever smelled a cigar? Its disgusting.

Thanks for the opportunity to vent.

Sincerely,

A handwritten signature in blue ink, appearing to read "P. Newman", with a long, sweeping horizontal stroke at the end.

Paul Newman

HB145

Submitted on: 3/19/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|--------------|--------------|--------------------|--------------------|
| penny davis | Individual | Oppose | No |

Comments: this will make smoking healthier more expensive than I can afford.

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From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: pettricktalley2@gmail.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Saturday, March 21, 2015 7:36:40 PM

HB145

Submitted on: 3/21/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|-----------------|--------------|-----------------------|-----------------------|
| pettrick talley | Individual | Oppose | Yes |

Comments: Everything does not need to be taxed, and this is one that shouldnt be.

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From: Rachel Ventura <chee.rachel@yahoo.com>
Sent: Saturday, March 21, 2015 12:29 PM
To: CPN Testimony
Subject: Oppose HB145 SD1

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

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I strongly oppose the excise tax provisions in HB145 SD1. Enacting new taxes for no reason and to no benefit is 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.

Rachel Ventura

From: Rachell Yadao <yadaorachell@yahoo.com>
Sent: Saturday, March 21, 2015 10:27 AM
To: CPN Testimony
Subject: Oppose HB145 SD1

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

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Thank you for your time and consideration.

Rachell Yadao
Ewa Beach, HI

From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: thegoboghe@gmail.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Friday, March 20, 2015 1:29:25 PM

HB145

Submitted on: 3/20/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

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

Comments: YOU HAVE TAXED THE HELL OUT OF CIGARETTES ALREADY.
ENOUGH!!!! START PUTTING SOME TAXES ON ALCOHOL.

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From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: smthkp@hotmail.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Friday, March 20, 2015 1:28:57 PM

HB145

Submitted on: 3/20/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

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

Comments: Why are people always pulling a get rich scheme we're just about out of the recession and this is how we rebuild by raising prices instead of helping and supporting. You guys that are doing this I will pray for you. Nah I take it back!

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From: Reeva Victoria <victoriareeva@gmail.com>
Sent: Saturday, March 21, 2015 8:18 PM
To: CPN Testimony
Subject: Oppose HB145 SD1

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

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Finally, the exemption of large cigars from these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to exempt them while taxing vapor products. E-cigarette and vapor users and businesses face the same damage from this tax proposal as large cigar users and businesses.

Thank you for your time and consideration.

Reeva Victoria
Honolulu, HI

From: Reggie Sobrevilla <sobrevilla_Reggie@yahoo.com>
Sent: Saturday, March 21, 2015 1:50 PM
To: CPN Testimony
Subject: Oppose HB145 SD1

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

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I strongly oppose the excise tax provisions in HB145 SD1. Enacting new taxes for no reason and to no benefit is 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.

Reggie Sobrevilla

HB145

Submitted on: 3/19/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|---------------------|--------------|--------------------|--------------------|
| Richalynn Sagadraca | Individual | Oppose | No |

Comments: ecigs are an alternative to real cigarettes and is much more beneficial, by raising the prices you are risking many peoples health problems. does not make sense

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From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: rtcc@hawaiiantel.net
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Thursday, March 19, 2015 5:56:58 PM

HB145

Submitted on: 3/19/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|--------------|--------------|--------------------|--------------------|
| Richard Lee | Individual | Comments Only | No |

Comments: OPPOSITION TO HB 145 YOUR NAME Richard Lee YOUR ADDRESS 839 7th ave honolulu I REFUSE to be taxed 80% by the State for using a device which has GREATLY benefitted me AND my health. I OPPOSE the HB 145 bill. Using my Ecig has given me GREAT freedom from traditional cigarettes. I do not need a doctor to tell me that it has benefitted me physically, medically, I KNOW IT HAS. I have ONE QUESTION for you Statesmen Why are FDA approved nicotine therapy products exempt from a nicotine tax?? An 80% tax will affect my ability to use Ecigs as an alternative to tobacco. There are ELiquids that contain no nicotine at all which would evade ALL tax defeating the intent of this blind tax. I am NOT happy over knowing that tax revenue from this bill is going to support the UH Cancer Center Research Special Fund which has recently been proven as an INOPERABLE BUSINESS PLAN and FINANCIALLY NOT FEASIBLE TO OPERATE SOLEY ON TOBACCO TAX. Adding a blind tax to nicotine liquid for vaping products will NOT solve the budget issues~ it will only put additional 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 all together. I REFUSE to go back to traditional cigarettes, by this bill passing you are telling me that you do not care about me, and my health, and you are telling me that the only option I have is to go back to traditional cigarettes, you are violating my personal freedom. I OPPOSE HB 145

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From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: ricky_phongphila@hotmail.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Thursday, March 19, 2015 9:48:28 PM

HB145

Submitted on: 3/19/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|------------------|--------------|-----------------------|-----------------------|
| Ricky Phongphila | Individual | Oppose | No |

Comments: I used to smoke two packs a day.. ecig has help me to quit cigarettes completely...

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From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: robmayarmy@gmail.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Saturday, March 21, 2015 3:49:58 PM

HB145

Submitted on: 3/21/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|--------------|--------------|--------------------|--------------------|
| Robert L May | Individual | Oppose | No |

Comments: I am using this eliquid to help me quit smoking. Please do not allow this bill to pass. Cigarettes are too expensive and eliquid is much more healthy. Thank you.

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From: Rodello Dongalen <vanny48@yahoo.com>
Sent: Saturday, March 21, 2015 8:26 PM
To: CPN Testimony
Subject: Oppose HB145 SD1

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

I strongly oppose bill HB145 SD1. Using the "gut and replace" method to transform this bill into another is unethical and a circumvention of the proper process for public involvement.

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

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

Finally, the exemption of large cigars from these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to exempt them while taxing vapor products. E-cigarette and vapor users and businesses face the same damage from this tax proposal as large cigar users and businesses.

Thank you for your time and consideration.

Rodello Dongalen
Honolulu, HI

From: Roderick Aquino <Raquino004@yahoo.com>
Sent: Saturday, March 21, 2015 12:17 PM
To: CPN Testimony
Subject: Oppose HB145 SD1

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

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Thank you for your time and consideration.

Roderick Aquino

OPPOSITION TO HB 145

~~~Roger Stokes ~~~~

~~~1520 St Louis Hon HI 96816~~~

I REFUSE to be taxed 80% by the State for using a device which has GREATLY benefitted me AND my family. I OPPOSE the HB 145 bill. Using my Ecig has given me GREAT freedom from traditional cigarettes. I do not need a doctor to tell me that it has benefitted me physically, medically, I KNOW IT HAS.

I have ONE QUESTION for you Statesmen

Why are FDA approved nicotine therapy products exempt from a nicotine tax??

An 80% tax will affect my ability to use Ecigs as an alternative to tobacco. There are ELiquids that contain no nicotine at all which would evade ALL tax defeating the intent of this blind tax.

I am NOT happy over knowing that tax revenue from this bill is going to support the UH Cancer Center Research Special Fund which has recently been proven as an INOPERABLE BUSINESS PLAN and FINANCIALLY NOT FEASIBLE TO OPERATE SOLEY ON TOBACCO TAX. Adding a blind tax to nicotine liquid for vaping products will NOT solve the budget issues~ it will only put additional 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 all together.

I REFUSE to go back to traditional cigarettes, by this bill passing you are telling me that you do not care about me, my health and my family, you are telling me that the only option I have is to go back to traditional cigarettes, you are violating my personal freedom.

There should be a tax hike for junk food and processed foods...WHY?? Because it creates obesity which ALSO is harmful to the human body, and I am sure is a DIRECT result of why so many people in this great State have medical issues. It does not take a doctor saying so, we ALL know it is so.

I OPPOSE HB 145

From: [Ronald New](#)
To: [CPN Testimony](#)
Subject: Oppose HB145 SD1
Date: Sunday, March 22, 2015 12:36:05 PM

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

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Thank you for your time and consideration.

Ronald New
Honolulu, HI

OPPOSITION TO HB 145

Ronnie Bartenstein

42121 Old Kalaniana'ole Rd

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I OPPOSE HB 145

From: Rory Mailolo <rmailolo96@gmail.com>
Sent: Friday, March 20, 2015 10:57 PM
To: CPN Testimony
Subject: Oppose HB145 SD1

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

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Thank you for your time and consideration.

Rory Mailolo
United States

From: Rose Quintero <islandrose99@yahoo.com>
Sent: Saturday, March 21, 2015 1:39 PM
To: CPN Testimony
Subject: Oppose HB145 SD1

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

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

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

Finally, the exemption of large cigars from these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to exempt them while taxing vapor products. E-cigarette and vapor users and businesses face the same damage from this tax proposal as large cigar users and businesses.

Thank you for your time and consideration.

Rose Quintero
Honolulu, HI

From: Roy Nitahara <ccaulk1@gmail.com>
Sent: Saturday, March 21, 2015 3:33 PM
To: CPN Testimony
Subject: Oppose HB145 SD1

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

I strongly oppose bill HB145 SD1. Using the "gut and replace" method to transform this bill into another is unethical and a circumvention of the proper process for public involvement.

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

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

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

Finally, the exemption of large cigars from these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to exempt them while taxing vapor products. E-cigarette and vapor users and businesses face the same damage from this tax proposal as large cigar users and businesses.

Thank you for your time and consideration.

Roy Nitahara
Honolulu, HI

HB145

Submitted on: 3/19/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|--------------|--------------|--------------------|--------------------|
| Ryan Brown | Individual | Oppose | No |

Comments: I am a vapor and I disagree with this bill.

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From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: doubleohawaii@gmail.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Friday, March 20, 2015 1:31:31 PM

HB145

Submitted on: 3/20/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|---------------------|---------------------|-------------------------------|-------------------------------|
| Ryan Caseria | Individual | Oppose | No |

Comments: Vaping helped me quit tobacco products for the past 3 years, if this bill does go in effect I would probably go back to tobacco products.

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HB145

Submitted on: 3/19/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|--------------|--------------|--------------------|--------------------|
| Ryan Koo | 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 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 combustable 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
To: [CPN Testimony](#)
Cc: Gizzmo23@live.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Friday, March 20, 2015 5:40:19 PM

HB145

Submitted on: 3/20/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

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

Comments: I have been chewing tobacco for years. I switched to vaping and helped me get off smokeless tobacco. A 80% increase on tax for liquid is downright crazy it will cause companies to go out of buisness and cause a lot of more people to switch back to regualr tobacco.

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From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: sadieanneioana@gmail.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Thursday, March 19, 2015 5:34:32 PM

HB145

Submitted on: 3/19/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|--------------|--------------|-----------------------|-----------------------|
| sadie k | Individual | Oppose | No |

Comments: Please do not let this bill pass. Vapor products costing less than regular tobacco cigarettes is a top motivator for people who want to quit. Please do not encourage smokers to keep smoking. Thank you!

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HB145

Submitted on: 3/19/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|----------------|--------------|--------------------|--------------------|
| samantha haker | Individual | Oppose | No |

Comments: why don't you tax all tobacco products at 80% instead of just taxing eliquid. there is no after smell, and no added chemicals and over all better for you.

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From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: samuel_duggan@yahoo.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Friday, March 20, 2015 3:55:56 PM

HB145

Submitted on: 3/20/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|---------------|--------------|--------------------|--------------------|
| Samuel Duggan | Individual | Oppose | No |

Comments: These products have helped dozens of people that I personally know, cut down or quit completely on their regular tobacco products. This alternative is more appropriate and considerate in public settings. To tax it, would simply make traditional tobacco products more acceptable and practical.

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HB145

Submitted on: 3/19/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|---------------------|---------------------|-------------------------------|-------------------------------|
| Sandy Valdez | Individual | Oppose | No |

Comments: Taxation on liquid nicotine is absolutely ridiculous!

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From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: sarah.pesigan@yahoo.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Friday, March 20, 2015 12:12:19 PM

HB145

Submitted on: 3/20/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|---------------|--------------|--------------------|--------------------|
| Sarah Pesigan | Individual | Oppose | No |

Comments: I feel as if this bill will do no justice on how we will regulate the tobacco line. I don't see why it is necessary to tax e-liquid with nicotine and other tobacco products, like cigarettes, will be untaxed. I am deeply disturbed that with such a product like electronic cigarettes, you fail to see the concept that they are trying to put out. As in, its a healthier alternative rather than puffing on a cigarette. Just second hand smoking of a cigarette is much more deadly than an inhale of vapor. From the thousands of chemicals being put out into our environment, you still just see the bigger picture in making money rather than keeping our community and island safe and healthy. I think that you should be more careful and thorough on this bill.

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From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: sarahashleysharp@gmail.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Thursday, March 19, 2015 7:47:14 PM

HB145

Submitted on: 3/19/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|--------------|--------------|--------------------|--------------------|
| Sarah Sharp | Individual | Comments Only | No |

Comments: Bad for the economy...hurts people's jibs..cigarettes are bad...vapor cigs are better

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From: saxon Ogden <saxonogden@yahoo.com>
Sent: Saturday, March 21, 2015 3:43 PM
To: CPN Testimony
Subject: Oppose HB145 SD1

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

I strongly oppose bill HB145 SD1. Using the "gut and replace" method to transform this bill into another is unethical and a circumvention of the proper process for public involvement.

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

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

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

Finally, the exemption of large cigars from these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to exempt them while taxing vapor products. E-cigarette and vapor users and businesses face the same damage from this tax proposal as large cigar users and businesses.

Thank you for your time and consideration.

saxon Ogden

From: [Sayo Horiuchi](#)
To: [CPN Testimony](#)
Subject: Oppose HB145 SD1
Date: Sunday, March 22, 2015 12:48:10 PM

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

I strongly oppose bill HB145 SD1. Using the "gut and replace" method to transform this bill into another is unethical and a circumvention of the proper process for public involvement.

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Thank you for your time and consideration.

Sayo Horiuchi
Honolulu

From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: scuba.scott08@gmail.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Thursday, March 19, 2015 7:11:36 PM

HB145

Submitted on: 3/19/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|---------------|--------------|--------------------|--------------------|
| Scott Janssen | Individual | Comments Only | No |

Comments: OPPOSITION TO HB 145 YOUR NAME Scott Janssen YOUR ADDRESS 2740 Kuilei St #1203 96826 I REFUSE to be taxed 80% by the State for using a device which has GREATLY benefitted me AND my health. I OPPOSE the HB 145 bill. Using my Ecig has given me GREAT freedom from traditional cigarettes. I do not need a doctor to tell me that it has benefitted me physically, medically, I KNOW IT HAS. I have ONE QUESTION for you Statesmen Why are FDA approved nicotine therapy products exempt from a nicotine tax?? An 80% tax will affect my ability to use Ecigs as an alternative to tobacco. There are ELiquids that contain no nicotine at all which would evade ALL tax defeating the intent of this blind tax. I am NOT happy over knowing that tax revenue from this bill is going to support the UH Cancer Center Research Special Fund which has recently been proven as an INOPERABLE BUSINESS PLAN and FINANCIALLY NOT FEASIBLE TO OPERATE SOLEY ON TOBACCO TAX. Adding a blind tax to nicotine liquid for vaping products will NOT solve the budget issues~ it will only put additional 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 all together. I REFUSE to go back to traditional cigarettes, by this bill passing you are telling me that you do not care about me, and my health, and you are telling me that the only option I have is to go back to traditional cigarettes, you are violating my personal freedom. I OPPOSE HB 145

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From: scott jensen <east808side@gmail.com>
Sent: Friday, March 20, 2015 8:39 PM
To: CPN Testimony
Subject: Oppose HB145 SD1

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

I strongly oppose bill HB145 SD1. Using the "gut and replace" method to transform this bill into another is unethical and a circumvention of the proper process for public involvement.

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

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

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

Finally, the exemption of large cigars from these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to exempt them while taxing vapor products. E-cigarette and vapor users and businesses face the same damage from this tax proposal as large cigar users and businesses.

Thank you for your time and consideration.

scott jensen

HB145

Submitted on: 3/19/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|--------------|--------------|--------------------|--------------------|
| Scott Rasak | 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 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 combustable 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
To: [CPN Testimony](#)
Cc: surfmaster008@gmail.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Saturday, March 21, 2015 5:44:05 AM

HB145

Submitted on: 3/21/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

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

Comments: I'm strongly opposed to the SB1 amendment.

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From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: kurupt465@hotmail.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Thursday, March 19, 2015 8:49:57 PM

HB145

Submitted on: 3/19/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

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

Comments: Why punish those who are trying better methods to quit the habit of cigarettes. I had been off of that bad habit for over a year now and it is all because of being able to vapor.

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From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: shaneponz@gmail.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Friday, March 20, 2015 7:40:03 PM

HB145

Submitted on: 3/20/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|----------------|--------------|-----------------------|-----------------------|
| shane engoring | Individual | Oppose | No |

Comments: it helped my girlfriend quit tobacco, as well as save money

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From: [Shanel Enos](#)
To: [CPN Testimony](#)
Subject: Oppose HB145 SD1
Date: Sunday, March 22, 2015 1:18:54 PM

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

I strongly oppose bill HB145 SD1. Using the "gut and replace" method to transform this bill into another is unethical and a circumvention of the proper process for public involvement.

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

I strongly oppose the excise tax provisions in HB145 SD1. Enacting new taxes for no reason and to no benefit is 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.

Shanel Enos
Honolulu

From: Shelly Hall <shellymhall@yahoo.com>
Sent: Saturday, March 21, 2015 7:46 PM
To: CPN Testimony
Subject: Oppose HB145 SD1

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

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Thank you for your time and consideration.

Shelly Hall
Ewa Beach

From: [Sherrelle Freitas](#)
To: [CPN Testimony](#)
Subject: Oppose HB145 SD1
Date: Sunday, March 22, 2015 11:20:27 AM

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

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Thank you for your time and consideration.

Sherrelle Freitas
Honolulu

From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: s_amos01@yahoo.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Saturday, March 21, 2015 7:10:58 PM

HB145

Submitted on: 3/21/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|--------------|--------------|--------------------|--------------------|
| Shi Ramos | Individual | Comments Only | No |

Comments: It's really sad how the State always finds a way to try & make money from people who are just trying to live a healthier life. Since tobacco sales are down now they want to find another way to profit money. I am struggling trying toake ends meet & found an alternative to expose me children & others around me to second hand smoke. I hope this bill doesn't pass but I know lawmakers will find another way to make money from us.

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From: Solomon fellezs <solomon.fellezs@gmail.com>
Sent: Saturday, March 21, 2015 4:38 PM
To: CPN Testimony
Subject: Oppose HB145 SD1

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

I oppose bill HB145 SD1.

Thank you for your time and consideration.

Solomon fellezs
Honolulu, HI

From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: soowiles642@aol.com
Subject: *Submitted testimony for HB145 on Mar 23, 2015 10:00AM*
Date: Friday, March 20, 2015 12:55:41 PM

HB145

Submitted on: 3/20/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|--------------|--------------|-----------------------|-----------------------|
| soo wiles | Individual | Oppose | No |

Comments:

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From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: spencetam@hotmail.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Thursday, March 19, 2015 8:39:38 PM

HB145

Submitted on: 3/19/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|--------------|--------------|--------------------|--------------------|
| Spencer Tam | Individual | Comments Only | No |

Comments: I REFUSE to be taxed 80% by the State for using a device which has GREATLY benefitted me AND my health. I OPPOSE the HB 145 bill. Using my Ecig has given me GREAT freedom from traditional cigarettes. I do not need a doctor to tell me that it has benefitted me physically, medically, I KNOW IT HAS. I have ONE QUESTION for you Statesmen Why are FDA approved nicotine therapy products exempt from a nicotine tax?? An 80% tax will affect my ability to use Ecigs as an alternative to tobacco. There are ELiquids that contain no nicotine at all which would evade ALL tax defeating the intent of this blind tax. I am NOT happy over knowing that tax revenue from this bill is going to support the UH Cancer Center Research Special Fund which has recently been proven as an INOPERABLE BUSINESS PLAN and FINANCIALLY NOT FEASIBLE TO OPERATE SOLEY ON TOBACCO TAX. Adding a blind tax to nicotine liquid for vaping products will NOT solve the budget issues~ it will only put additional 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 all together. I REFUSE to go back to traditional cigarettes, by this bill passing you are telling me that you do not care about me, and my health, and you are telling me that the only option I have is to go back to traditional cigarettes, you are violating my personal freedom. I OPPOSE HB 145

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From: stephanie gonsalves <julieg2326@gmail.com>
Sent: Saturday, March 21, 2015 11:58 AM
To: CPN Testimony
Subject: Oppose HB145 SD1

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

I strongly oppose bill HB145 SD1. Using the "gut and replace" method to transform this bill into another is unethical and a circumvention of the proper process for public involvement.

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

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

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

Finally, the exemption of large cigars from these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to exempt them while taxing vapor products. E-cigarette and vapor users and businesses face the same damage from this tax proposal as large cigar users and businesses.

Thank you for your time and consideration.

stephanie gonsalves

From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: starkeeperr@gmail.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Friday, March 20, 2015 1:50:42 PM

HB145

Submitted on: 3/20/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|--------------|--------------|--------------------|--------------------|
| Steve Martin | 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 combustable tobacco

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From: steven lejeune <invad.usa@gmail.com>
Sent: Saturday, March 21, 2015 12:19 PM
To: CPN Testimony
Subject: Oppose HB145 SD1

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

I strongly oppose bill HB145 SD1. Using the "gut and replace" method to transform this bill into another is unethical and a circumvention of the proper process for public involvement.

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

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

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

Finally, the exemption of large cigars from these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to exempt them while taxing vapor products. E-cigarette and vapor users and businesses face the same damage from this tax proposal as large cigar users and businesses.

dont do it

Thank you for your time and consideration.

steven lejeune
honolulu

From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: steven.c.morrison@live.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Saturday, March 21, 2015 6:16:36 PM

HB145

Submitted on: 3/21/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|-----------------|--------------|-----------------------|-----------------------|
| Steven Morrison | Individual | Oppose | No |

Comments: I am against the additional tax on eliquid. Please do not pass the bill.

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From: Steven Saga <ssaga64@gmail.com>
Sent: Friday, March 20, 2015 8:15 PM
To: CPN Testimony
Subject: Oppose HB145 SD1

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

I strongly oppose bill HB145 SD1. Using the "gut and replace" method to transform this bill into another is unethical and a circumvention of the proper process for public involvement.

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

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

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

Finally, the exemption of large cigars from these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to exempt them while taxing vapor products. E-cigarette and vapor users and businesses face the same damage from this tax proposal as large cigar users and businesses.

Thank you for your time and consideration.

Steven Saga
Ewa Beach

From: [Stevie martin](#)
To: [CPN Testimony](#)
Subject: Oppose HB145 SD1
Date: Sunday, March 22, 2015 12:18:47 PM

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

I strongly oppose bill HB145 SD1. Using the "gut and replace" method to transform this bill into another is unethical and a circumvention of the proper process for public involvement.

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

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

Finally, the exemption of large cigars from these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to exempt them while taxing vapor products. E-cigarette and vapor users and businesses face the same damage from this tax proposal as large cigar users and businesses.

Thank you for your time and consideration.

Stevie martin
Honolulu, hi

From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: sdavies612@hotmail.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Thursday, March 19, 2015 5:21:43 PM

HB145

Submitted on: 3/19/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|--------------|--------------|--------------------|--------------------|
| susan davies | Individual | Oppose | No |

Comments: Oppose this bill. Finally smokers have a viable alternative to cigarette smoke and non-smokers spiriting this bill keep making it more and more difficult to accomplish exactly what they want, a world without cigarette smoke!

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From: Tainaafi Fale <tainaafifale@gmail.com>
Sent: Saturday, March 21, 2015 12:48 PM
To: CPN Testimony
Subject: Oppose HB145 SD1

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

I strongly oppose bill HB145 SD1. Using the "gut and replace" method to transform this bill into another is unethical and a circumvention of the proper process for public involvement.

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

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

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

Finally, the exemption of large cigars from these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to exempt them while taxing vapor products. E-cigarette and vapor users and businesses face the same damage from this tax proposal as large cigar users and businesses.

Thank you for your time and consideration.

Tainaafi Fale
Kapolei, HI

HB145

Submitted on: 3/19/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|--------------|--------------|--------------------|--------------------|
| TAK CHAN | Individual | Oppose | No |

Comments: there is no issues with this product. i am considered an ex smoker by my doctors. there is no smell no second hand smoke. this is ridiculous that you will sentence us to smoke cigs, we are trying to quit and get away from this. you cannot allow us to be forced to do this.

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From: [Tamera Huteson](#)
To: [CPN Testimony](#)
Subject: Oppose HB145 SD1
Date: Sunday, March 22, 2015 12:31:07 PM

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

I strongly oppose bill HB145 SD1. Using the "gut and replace" method to transform this bill into another is unethical and a circumvention of the proper process for public involvement.

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

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

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

Finally, the exemption of large cigars from these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to exempt them while taxing vapor products. E-cigarette and vapor users and businesses face the same damage from this tax proposal as large cigar users and businesses.

Thank you for your time and consideration.

Tamera Huteson
Nanakuli, HI

From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: tanyakitty76@yahoo.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Friday, March 20, 2015 5:19:43 PM

HB145

Submitted on: 3/20/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|----------------|--------------|--------------------|--------------------|
| Tanya Melanson | Individual | Oppose | No |

Comments: OPPOSITION TO HB 145 Tanya Melanson 2563 Date Street Honolulu, HI 96826 I REFUSE to be taxed 80% by the State for using a device which has GREATLY benefitted me AND my health. I OPPOSE the HB 145 bill. Using my Ecig has given me GREAT freedom from traditional cigarettes. I do not need a doctor to tell me that it has benefitted me physically, medically, I KNOW IT HAS. I have ONE QUESTION for you Statesmen Why are FDA approved nicotine therapy products exempt from a nicotine tax?? An 80% tax will affect my ability to use Ecigs as an alternative to tobacco. There are ELiquids that contain no nicotine at all which would evade ALL tax defeating the intent of this blind tax. I am NOT happy over knowing that tax revenue from this bill is going to support the UH Cancer Center Research Special Fund which has recently been proven as an INOPERABLE BUSINESS PLAN and FINANCIALLY NOT FEASIBLE TO OPERATE SOLEY ON TOBACCO TAX. Adding a blind tax to nicotine liquid for vaping products will NOT solve the budget issues~ it will only put additional 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 all together. I REFUSE to go back to traditional cigarettes, by this bill passing you are telling me that you do not care about me, and my health, and you are telling me that the only option I have is to go back to traditional cigarettes, you are violating my personal freedom. I OPPOSE HB 145

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From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: tedcook14@yahoo.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Friday, March 20, 2015 1:19:07 PM

HB145

Submitted on: 3/20/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

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

Comments: I used to smoke. Vaping helped me quit smoking. taxing would make it harder for me to stay away from cigarettes.

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From: Teiana Arruda <Teiana.Arruda@gmail.com>
Sent: Saturday, March 21, 2015 2:13 PM
To: CPN Testimony
Subject: Oppose HB145 SD1

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

I strongly oppose bill HB145 SD1. Using the "gut and replace" method to transform this bill into another is unethical and a circumvention of the proper process for public involvement.

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

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

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

Finally, the exemption of large cigars from these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to exempt them while taxing vapor products. E-cigarette and vapor users and businesses face the same damage from this tax proposal as large cigar users and businesses.

It's unfair for vapers that are trying to quit smoking including myself!

Thank you for your time and consideration.

Teiana Arruda
Honolulu, HI

From: Thomas Chun <tchun96792@gmail.com>
Sent: Friday, March 20, 2015 8:04 PM
To: CPN Testimony
Subject: Oppose HB145 SD1

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

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Finally, the exemption of large cigars from these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to exempt them while taxing vapor products. E-cigarette and vapor users and businesses face the same damage from this tax proposal as large cigar users and businesses.

Thank you for your time and consideration.

Thomas Chun
Waianae

From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: toddjmunnn@yahoo.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Friday, March 20, 2015 1:19:20 PM

HB145

Submitted on: 3/20/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|--------------|--------------|--------------------|--------------------|
| Todd Munn | Individual | Comments Only | No |

Comments: OPPOSITION TO HB 145 Todd Munn 7236 Hawaii Kai Drive 96825 I REFUSE to be taxed 80% by the State for using a device which has GREATLY benefitted me AND my health. I OPPOSE the HB 145 bill. Using my Ecig has given me GREAT freedom from traditional cigarettes. I do not need a doctor to tell me that it has benefitted me physically, medically, I KNOW IT HAS. I have ONE QUESTION for you Statesmen Why are FDA approved nicotine therapy products exempt from a nicotine tax?? An 80% tax will affect my ability to use Ecigs as an alternative to tobacco. There are ELiquids that contain no nicotine at all which would evade ALL tax defeating the intent of this blind tax. I am NOT happy over knowing that tax revenue from this bill is going to support the UH Cancer Center Research Special Fund which has recently been proven as an INOPERABLE BUSINESS PLAN and FINANCIALLY NOT FEASIBLE TO OPERATE SOLEY ON TOBACCO TAX. Adding a blind tax to nicotine liquid for vaping products will NOT solve the budget issues~ it will only put additional 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 all together. I REFUSE to go back to traditional cigarettes, by this bill passing you are telling me that you do not care about me, and my health, and you are telling me that the only option I have is to go back to traditional cigarettes, you are violating my personal freedom. I OPPOSE HB 145

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From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: tosofoifua@gmail.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Friday, March 20, 2015 11:59:42 AM

HB145

Submitted on: 3/20/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|---------------------|---------------------|-------------------------------|-------------------------------|
| Toso Foifua | Individual | Oppose | No |

Comments: This is a very disturbing bill. Imposing an 80% tax on Eliquids that contain nicotine and not on regular cigarettes that include more than just nicotine: i.e tar and thousands of other substances advertised on television that can lead to death expeditiously. By allowing this bill to pass is taking away our civil rights to freedom of expression and our choice to become better people. This Eliquid has improved my health significantly - not in a medical sense - but has enabled me to let go of a terrible habit that would fast tracked the end of me by 20years. This product along with its device has given me an alternative to a somewhat better lifestyle. No more complaints of odor, disturbing smoke and second hand smoking. If anything, any negative consequences are dealt to the individual rather than a group. if this bill is passed, you're basically endorsing and pushing people to go back to smoking regular cigarettes.

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From: [Traci Kaneshiro](#)
To: [CPN Testimony](#)
Subject: Oppose HB145 SD1
Date: Sunday, March 22, 2015 1:45:17 PM

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

I strongly oppose bill HB145 SD1. Using the "gut and replace" method to transform this bill into another is unethical and a circumvention of the proper process for public involvement.

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

I strongly oppose the excise tax provisions in HB145 SD1. Enacting new taxes for no reason and to no benefit is 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.

Traci Kaneshiro
Honolulu, HI

From: [Travis Ikeda](#)
To: [CPN Testimony](#)
Subject: Oppose HB145 SD1
Date: Sunday, March 22, 2015 1:24:37 PM

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

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Thank you for your time and consideration.

Travis Ikeda
Honolulu, HI

From: Travis Okumura <Travis.Okumura11@gmail.com>
Sent: Friday, March 20, 2015 7:41 PM
To: CPN Testimony
Subject: Oppose HB145 SD1

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

I strongly oppose bill HB145 SD1. Using the "gut and replace" method to transform this bill into another is unethical and a circumvention of the proper process for public involvement.

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

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

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

Finally, the exemption of large cigars from these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to exempt them while taxing vapor products. E-cigarette and vapor users and businesses face the same damage from this tax proposal as large cigar users and businesses.

Thank you for your time and consideration.

Travis Okumura
Ewa Beach

From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: travis1224@hotmail.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Friday, March 20, 2015 10:36:03 AM

HB145

Submitted on: 3/20/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

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

Comments: Don't pass the bill you money hungry goons.

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From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: tricia.lendio@hawaiiantel.net
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Saturday, March 21, 2015 6:46:20 PM

HB145

Submitted on: 3/21/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|---------------|--------------|-----------------------|-----------------------|
| Tricia Lendio | Individual | Oppose | No |

Comments: I disagree with the 80% tax proposal for ecig.proposal...much too high in comparison to the tax on tobacco.

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From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: Trishawreitz@gmail.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Thursday, March 19, 2015 5:48:56 PM

HB145

Submitted on: 3/19/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|--------------|--------------|-----------------------|-----------------------|
| Trisha Reitz | Individual | Oppose | No |

Comments: Dont do 80% its too much

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HB145

Submitted on: 3/19/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|--------------|--------------|--------------------|--------------------|
| tyler jones | Individual | Oppose | No |

Comments: I am a vapor user and I oppose this bill.

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From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: tyler.love85@yahoo.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Thursday, March 19, 2015 6:52:10 PM

HB145

Submitted on: 3/19/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|--------------|--------------|-----------------------|-----------------------|
| tyler love | Individual | Oppose | No |

Comments: no tax

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From: veronica mckee <veronicamckee25@yahoo.com>
Sent: Saturday, March 21, 2015 7:16 PM
To: CPN Testimony
Subject: Oppose HB145 SD1

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

I strongly oppose bill HB145 SD1. Using the "gut and replace" method to transform this bill into another is unethical and a circumvention of the proper process for public involvement.

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

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

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

Finally, the exemption of large cigars from these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to exempt them while taxing vapor products. E-cigarette and vapor users and businesses face the same damage from this tax proposal as large cigar users and businesses.

Thank you for your time and consideration.

veronica mckee
waianae

From: [vivian marquez](#)
To: [CPN Testimony](#)
Subject: Oppose HB145 SD1
Date: Sunday, March 22, 2015 12:01:52 PM

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

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Finally, the exemption of large cigars from these taxes is ridiculous and nonsensical. They are literal tobacco products, and there is no logical reason to exempt them while taxing vapor products. E-cigarette and vapor users and businesses face the same damage from this tax proposal as large cigar users and businesses.

This proposed tax increase is a travesty. It's an indecent joke and completely beyond comprehension. This state has systematically destroyed the business climate in Hawaii and alienated its citizens. You've helped to destroy the livelihood of local families and caused them to be driven out of the islands.

Thank you for your time and consideration.

vivian marquez
Kapaehulu

HB145

Submitted on: 3/19/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

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

Comments: I have COPD. My doctor said this is helping me. The low cost is why I switched. We should be encouraging ecigs. They are better for our environment and better for the user.

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From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: wkepa79@gmail.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Saturday, March 21, 2015 7:52:43 PM

HB145

Submitted on: 3/21/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|--------------|--------------|--------------------|--------------------|
| William Kepa | Individual | Comments Only | No |

Comments: I've smoked cigarettes from 14 years old & on an average I smoked about 1 pack a day, prior to smoking e-cigs. I have two daughters & thought it was better to smoke vapor instead of exposing my children to second hand smoke. I've tried to quit cigarettes for years. I tried gum, patches, pills & cold turkey nothing has worked till I discovered e-cig. I've not only been keeping my children away from second hand smoke but also managed to save money as well. The legislature needs to do something better with their time other the find ways to make people go back to old habits that will polite the environment & endange our children. I know for a fact the only reason why they want to pass this bill is because they lost so much money since tobacco sales have gone down so much.

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HB145

Submitted on: 3/19/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|---------------|--------------|--------------------|--------------------|
| xavier urbano | Individual | Oppose | No |

Comments: 80% tax on eliquid will deal a huge blow to local businesses who the products. not only is it unfair but it shows where the states loyalties lie. instead of supporting local businesses they support the outside influence and are motivated by money instead of trying to take care of and support locals in general. 20% would be a fair numbers but anything more would drastically affect the income of families who work in the industry.

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From: yasiliy ivanov <tehrus@gmail.com>
Sent: Saturday, March 21, 2015 3:32 PM
To: CPN Testimony
Subject: Oppose HB145 SD1

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

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Thank you for your time and consideration.

yasiliy ivanov
aiea

From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: zeedee.girl@gmail.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Friday, March 20, 2015 1:28:06 PM

HB145

Submitted on: 3/20/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|--------------|--------------|--------------------|--------------------|
| Zara Duarte | Individual | Oppose | No |

Comments: State of Hawaii needs to get clear on what the citizens want. You tax us for a lot of things and want your money now. We have to wait months for our tax refund and it's not even the full amount on what you tax us. Don't rob us more from this state! We must endure the struggle of getting paid less than the cost of living required to live comfortably!

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From: Zebonee Bongiorno <zeboneeb@gmail.com>
Sent: Friday, March 20, 2015 6:25 PM
To: CPN Testimony
Subject: Oppose HB145 SD1

To: Senator Rosalyn H. Baker, Chair, Senator Brian T. Taniguchi, Vice Chair, and members of the committee

Re: Opposition to HB145 SD1

Hearing: CPN, Monday, March 23, 2015 10:00 am

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Thank you for your time and consideration.

Zebonee Bongiorno
Ewa Beach, HI

From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: honmag002@gmail.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Friday, March 20, 2015 9:30:25 AM

HB145

Submitted on: 3/20/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|--------------|--------------|--------------------|--------------------|
| Gerald Honma | Individual | Comments Only | No |

Comments: I oppose adding any nicotine taxes to Electronic cigarette E-Juices in the state of Hawaii. Because if you act from the state first, How are you going to control everyone ordering online and not paying any taxes at all. You folks will just hurt the Small business and the State tax revenues you are already receiving. Like we said many times before all regulations and Taxes has to come from the FDA or Federal side FIRST. Then the Individual States may impose it's own regulations and Taxes, Because then Just like Tobacco Products you can not order Online and just get them shipped here w/o any state Taxes. When will you folks learn that anything you try to Tax on a State Level and that you could just order it Online, Is only going to hurt our State Revenues and Hawaii's Small Business. Please just wait for FDA regulations First and then we will be more then willing to work w/ the State on a equal playing field w/ all other States and the FDA. STOP TRYING TO SEND BACK THE TENS OF THOUSAND OF HAWAII PEOPLE BACK TO TRADITIONAL CIGARETTES! Thank You for Hearing our Testimony, Gerald Honma Smokeless Hawaii Enterprises

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From: mailinglist@capitol.hawaii.gov
To: [CPN Testimony](#)
Cc: matsuoj002@hawaii.rr.com
Subject: Submitted testimony for HB145 on Mar 23, 2015 10:00AM
Date: Sunday, March 22, 2015 5:00:12 AM

HB145

Submitted on: 3/22/2015

Testimony for CPN on Mar 23, 2015 10:00AM in Conference Room 229

| Submitted By | Organization | Testifier Position | Present at Hearing |
|----------------|--------------|--------------------|--------------------|
| JEFFREY MATSUO | Individual | Comments Only | No |

Comments: Passage of this bill is unfair to thousands of individuals who have made the decision to STOP SMOKING CIGARETTES. Finally an option is available that is a better alternative to combustion based tobacco products like cigars and cigarettes. Now it seems the legislature wants to punish those who were being targeted and punished for smoking. It is not nicotine which causes the many cancers associated with smoking. The "killer" is the inhalation of combustible producing smoke. I feel the legislature is hypocritical for pushing to make smoking of cigars, cigarettes and pipes more and more difficult, all the while collecting millions of dollars they have said they wanted to use to educate and dissuade people from smoking. But the reality is all the taxes and monies collected was used to balance part of the budget. Now that these tax dollars are shrinking because more people are quitting, they want to tax these ex-smokers AGAIN, under the guise of products like e-cigarettes being a health hazard, when in fact, information about any potential long term hazard is still unknown.

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| | | | |
|--------------------|------------|---------------|----|
| sabine hendreschke | Individual | Comments Only | No |
|--------------------|------------|---------------|----|

After 20 years of smoking tobacco cigarettes, e-cigarettes have been the only product that made it possible for me to wean myself off of tobacco cigarettes. I know that there are thousands of other people who feel the same way. Available research cannot say how safe e-cigarettes are, but I believe, judging by my physical improvements, that they are much healthier than tobacco cigarettes for myself and the people around me.

E-cigarettes are a healthy alternative to tobacco cigarettes. If this excessive tax bill passes, it will only serve to protect cigarette markets and will hurt small businesses, in addition to discouraging others to try e-cigarettes.

Thousands of people have converted from smoking to vaping. E-cigarettes are a blessing and should be tax-exempt.