DAVID Y. IGE GOVERNOR OF HAWAII



VIRGINIA PRESSLER, M.D. DIRECTOR OF HEALTH

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

### Testimony in OPPOSITION to HB1634 RELATING TO TAXATION

REPRESENTATIVE ANGUS L.K. MCKELVEY, CHAIR HOUSE COMMITTEE ON CONSUMER PROTECTION AND COMMERCE Hearing Date: February 17, 2016 Room Number: 325

#### Fiscal Implications: None.

**Department Testimony:** The Department of Health (DOH) opposes HB1634 which proposes to amend §245-3, HRS to reduce the excise tax rate on sales of large cigars from 50 percent of wholesale value to the lesser of: a) \$0.50 for each large cigar; or b) 50 percent of the wholesale price of each large cigar after July 1, 2016.

There is neither public health nor fiscal justification for giving cigars of any size preferential tax treatment. Cigar smoking is not a safe alternative to cigarette smoking. The U.S. Surgeon General has declared that cigar smoke contains the same toxic substances as cigarette smoke, with varying concentrations of these ingredients found in different types and sizes of cigars.<sup>1</sup> The Food and Drug Administration (FDA) states "all cigars are harmful and potentially addictive (including small cigars, cigarillos, large cigars, and premium cigars). Cigar smoking is strongly related to certain cancers (including oral, esophageal, laryngeal, and lung cancers), heart disease, and premature death. Cigar smoking can cause cancers of the mouth and throat, even for smokers who do not inhale."<sup>2</sup> A large cigar may contain as much tobacco as a whole pack of cigarettes.<sup>3</sup>

 <sup>&</sup>lt;sup>1</sup> U.S. Department of Health and Human Services. The Health Consequences of Smoking-50 Years of Progress. A Report of the Surgeon General. Atlanta GA: U.S. Department of Health and Human Services, Centers for Disease Control and Prevention, National Center for Chronic Disease Prevention and Health Promotion, Office on Smoking and Health, 2014, p.428
<sup>2</sup> National Cancer Institute (NCI), Cigars: Health Effects and Trends, Smoking and Tobacco Control Monograph 9, 1998, http://cancercontrol.cancer.gov/tcrb/monographs/9/index.html

<sup>&</sup>lt;sup>3</sup> Baker, F., S. Ainsworth, J.T. Dye, et al., "Health Risks Associated with Cigar Smoking," Journal of the American Medical Association, 284(6):735-740, 2000.

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

There are no safe tobacco products, and there is no safe level of exposure to tobacco smoke. Smoking and tobacco use are the leading cause of preventable death and disease in Hawaii, claiming 1,200 lives each year, and exacting an excess of \$526 million in annual medical costs directly attributable to smoking, according to the Centers for Disease Control and Prevention (CDC) 2014 report "Best Practices for Comprehensive Tobacco Control Programs."

Cigars have fewer federal regulations than cigarettes and other tobacco products. This, as well as their lower taxes, is resulting in increased popularity. While cigarette smoking is declining across the nation, total consumption of all cigars increased dramatically between 2000 and 2014. Cigar consumption increased by 122% while cigarette consumption declined by 40%.<sup>2</sup> In Hawaii, current adult cigar use tripled from 3.2% in 2006 to 10.8% in 2010.

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

Thank you for this opportunity to testify.

Offered Amendments: None.

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

SHAN TSUTSUI LT. GOVERNOR



JOSEPH K. KIM DEPUTY DIRECTOR

STATE OF HAWAII DEPARTMENT OF TAXATION P.O. BOX 259 HONOLULU, HAWAII 96809 PHONE NO: (808) 587-1540 FAX NO: (808) 587-1560

To: The Honorable Angus L.K. McKelvey, Chair and Members of the House Committee on Consumer Protection & Commerce

Date:February 17, 2016Time:2:00 P.M.Place:Conference Room 325, State Capitol

From: Maria E. Zielinski, Director Department of Taxation

Re: H.B. 1634, Relating to Taxation.

The Department of Taxation (Department) provides the following comments on H.B. 1634 for the Committee's consideration.

H.B. 1634 amends the tax on large cigars by replacing the current rate of 50% of the wholesale price with a rate of the lesser of either 50 cents per cigar or 50% of the wholesale price. H.B. 1634 is effective for large cigars sold on or after July 1, 2016.

The Department notes that it can implement this measure as currently drafted. The Department defers to the Department of Health with respect to the effect this measure would have on the health of the State of Hawaii.

Thank you for the opportunity to provide comments.



#### Testimony STRONGLY OPPOSING HB 1634, "Relating To Taxation"

The American Heart Association **STRONGLY OPPOSES** HB 1634, "Relating to Taxation."

Cigar use is a significant public health concern. Cigars—just like cigarettes and other tobacco products—are not safe. Cigar smoking exposes users to toxic chemicals; causes cancer of the oral cavity, larynx, esophagus, and lung; and increases risk for heart disease, chronic obstructive pulmonary disease, and aortic aneurysm. Exposure to secondhand cigar smoke also places nonsmokers at risk.

While cigarette smoking has been gradually declining in the United States, cigar smoking has recently increased dramatically. More importantly, cigar smoking is not limited to adults; it is the second most common form of tobacco use among youth. Among high school students, while cigarette smoking declined between 2005 and 2011, cigar use did not change statistically. The most recent data available show that 13.1 percent of high school students currently smoke cigars (17.8% among boys; 8.0% among girls). Cigars also appeal to youth because they, unlike cigarettes, can be purchased individually.

*Cigars are Under Taxed & Less Restricted.* The federal government and almost all of the states compound these problems by sharply under-taxing cigars compared to cigarettes, often making smaller cigars a less-expensive alternative to cigarettes. Moreover, many laws and restrictions pertaining to cigarettes – such as federal laws banning flavored cigarettes, blocking illegal Internet sales and restricting cigarette marketing – do not apply to cigars.

In addition, the most recent Youth Risk Behavior data for Hawaii shows that state tax revenue for cigar sales, as well as for cigarette sales, actually rose for the first time in recent years indicating a need to not only stay the course on these taxes, but to begin considering actually raising them to serve as a dissuasion to youths considering experimentation with these lethal products.

Because of these reasons, the AHA strongly opposes suggestions that cigar taxes be capped or reduced. If anything, cigar taxes should be increased to create parity with cigarette taxes in Hawaii.

The American Heart Association urges legislators to oppose HB 1634.

Respectfully submitted,

Donald B. Weisman Hawaii Government Relations/Community Relations Director

"Building healthier lives, free of cardiovascular diseases and stroke."

life is why es por la vida 全为生命

BBB. Accredited CHARITY

Please remember the American Heart Association in your will.

### woodson2-Shingai

From:	mailinglist@capitol.hawaii.gov
Sent:	Monday, February 15, 2016 10:39 AM
То:	CPCtestimony
Cc:	wfujio@abcstores.com
Subject:	Submitted testimony for HB1634 on Feb 17, 2016 14:00PM

### <u>HB1634</u>

Submitted on: 2/15/2016 Testimony for CPC on Feb 17, 2016 14:00PM in Conference Room 325

Submitted By	Organization	<b>Testifier Position</b>	Present at Hearing	
Wendy	ABC Stores	Support	No	

Comments: ABC Stores agrees with a tax cap of 50 cents for large Cigars, therefore, highly recommends support of HB1634. Thank you very much for allowing us to submit testimony on 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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### LEGISLATIVE TAX BILL SERVICE

# **TAX FOUNDATION OF HAWAII**

126 Queen Street, Suite 304

Honolulu, Hawaii 96813 Tel. 536-4587

SUBJECT: TOBACCO, Adjust tax rate on large cigars

BILL NUMBER: HB 1634

INTRODUCED BY: SOUKI, KAWAKAMI, MORIKAWA

EXECUTIVE SUMMARY: Reduces the tax on large cigars to the lesser of: (1) 50 cents per cigar; or (2) 50% of its wholesale price on and after July 1, 2016.

BRIEF SUMMARY: Amends HRS section 245-3 to provide that large cigars shall be taxed at the lesser of: (1) 50 cents per cigar; or (2) 50% of its wholesale price on and after July 1, 2016.

EFFECTIVE DATE: July 1, 2016.

STAFF COMMENTS: Presently, the tobacco tax on large cigars is 50% of the wholesale price. This measure would reduce it to either 50 cents each, or 50% of the wholesale price, whichever is less, on and after July 1, 2016.

The adoption of this measure would, in theory, lower the price of large cigars, but it is questionable why the legislature would want to single out costly large cigars for a tax break.

In addition, because the tobacco tax now feeds several special funds, the recipients of largesse from those special funds, such as the University of Hawaii Cancer Center and the John A. Burns School of Medicine, would have a vested interest in any proposal to reduce this tax.

Digested 2/12/2016

### woodson2-Shingai

From:	mailinglist@capitol.hawaii.gov
Sent:	Sunday, February 14, 2016 11:25 PM
То:	CPCtestimony
Cc:	b.leong@thehavanaclub.com
Subject:	Submitted testimony for HB1634 on Feb 17, 2016 14:00PM

#### <u>HB1634</u>

Submitted on: 2/14/2016 Testimony for CPC on Feb 17, 2016 14:00PM in Conference Room 325

Submitted By	Organization	<b>Testifier Position</b>	Present at Hearing	
Bernard Leong	Havana Club Honolulu	Support	No	

Comments: I am writing to support a tax cap on large cigars. I have been in business since 2002 and as a small business a tax cap would promote more local business. The current tax structure on large cigars does not promote local sales. This tax cap would help local, small businesses. Thank you for your consideration.

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

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



To: The Honorable Angus L.K. McKelvey, Chair and Members of the House Committee on Consumer Protection & Commerce

Date:Wednesday, February 17, 2016Time:2:00 p.m.Place:Conference Room 325, State Capitol

From: Les Drent for the Hawaii Cigar Association

Re: HB1634, Relating to Taxation

Dear Representative McKelvey and Members of the House Committee on Consumer Protection & Commerce,

The Hawaii Cigar Association (HCA) supports the findings of the Legislature, and we also support HB1634.

The HCA contends that large cigars are rarely--if ever--possessed or consumed by minors and therefore pose negligible risk to them. Children are not attracted to cigars, and their cost--between \$5 and \$30 apiece on average--prices them beyond the reach of most minors.

The HCA is committed to protecting the freedom of legal-age adults to enjoy cigars. Pursuant to that aim, HCA is also committed to revising the burdensome Hawaii tax code, which disadvantages local cigar retailers, and the Kauai grown cigar industry by requiring it to pay far more than its fair share in taxes for their artisanal products. The current wholesale tax of 50% also incentivizes consumers to buy cheaper cigars from unlicensed sources outside the state.

The HCA stands united with the Legislature and with Tobacco-Free in ensuring that Hawai'i's youth be discouraged from using tobacco of any kind, including cigars.

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

Sincerely,

Les Drent for the Hawaii Cigar Association

For More Information on the Hawaii Cigar Association please visit

### hawaiicigarassociation.org



# **CAP THE CIGAR TAX!**

Create Fairness and Equal Opportunity for Hawaii Businesses

### Tax Caps in other US States with high % Cigar Taxes

Arkansas (68%mfr. price, 50¢ cap)

Connecticut (50% wholesale, 50¢ cap)

> Florida (no tax on cigars)

Iowa (50% wholesale, 50¢ cap)

Michigan (32% wholesale, 50¢ cap)

New Hampshire (No tax on premium cigars)

Oregon (65% wholesale price, 50¢ cap)

> Pennsylvania (no tax on cigars)

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

Wisconsin (71% mfr. price, 50¢ cap)

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

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

### hawaiicigarassociation.org



To: The Honorable Angus L.K. McKelvey, Chair and Members of the House Committee on Consumer Protection & Commerce

Date:Wednesday, February 17, 2016Time:2:00 p.m.Place:Conference Room 325, State Capitol

From: Les Drent for the Kauai Cigar Company

Re: HB1634, Relating to Taxation

Dear Representative McKelvey and Members of the House Committee on Consumer Protection & Commerce,

The Kauai Cigar Company, its employees, and industry partners stand in strong <u>SUPPORT</u> of HB1634.

This bill, if passed, would bring parity to the Hawaii tax code, and our Kauai grown cigars would finally be treated fairly under the law. For years, our company has been paying <u>much more</u> than its fair share of taxes as a result of an extremely high cost of production here in the Islands. Because the tax rate is percentage based, our competitors are selling the same size cigars, but are able to charge less tax as a result of a much lower cost of goods. Furthermore, many of our competitors' cigars are made entirely by machine and sell at very low price points, thus driving the tax liability to a mere fraction of what Kauai Cigar Company must pay every month on its M19 returns.

Also impacting our farming business negatively is the loss of sales as a result of many Hawaii consumers purchasing lower priced mail order premium cigars from outside of Hawaii. We strongly believe that few, if any, of these consumers file usage tax returns on their out of State purchases. We lose, the Department of Revenue loses, and ultimately the people of Hawaii lose with the loss of tax collection.

Even under this unfair tax structure, no farm laborer is paid less than fifteen dollars per hour, and full time employees receive the benefit of full health care insurance, paid in full by the company. Every employee is covered by Worker's compensation insurance, and Temporary Disability Insurance. When you add all this together and tax the final product at 50% what you have are cigars that are priced between ten to twenty dollars by the time they hit store shelves. And at these prices, we would venture to guess that these cigars never reach the hands of a youth consumer!

For all these reasons listed, all of us at Kauai Cigar Company applaud each and every Hawaii Legislator that recognizes our hard work, and our right to be treated fairly under Hawaii tax code.

Sincerely,

Les Drent Farmer/President

**Kauai Cigar Company** 6200 Kawaihau Road, Unit B, Kapaa, HI 96746 USA Ph: 808-822-4495 Fax: 808-822-9731



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

I am writing to you today as a consumer of premium eigars and to urge you to STRONGLY SUPPORT and vote AYE on Senate Bill 2135 (SB 2135) written only as an excise tax cap on large or premium eigars.

As a premium eigar consumer and enthusiast SB 2135 will protect my passion for premium eigars and will no longer deny premium eigars parity and fairness under the tax code.

Furthermore, SB 2135 will also benefit retailers, consumers, and in turn the state by encouraging in-state purchases of premium eigars. The fixed tax rate will allow premium eigar retailers to better price their products and compete in the market for retail sales of premium eigars and ultimately generate positive growth of in-state jobs and tax revenue.

In addition, SB 2135 is purely a proposed tax bill; therefore any testimony not directly related to taxation should be dismissed as unrelated testimony.

Also, I urge you to PREVENT these bills from being "gutted and replaced" with other language unrelated to an <u>excise tax cap on large or premium cigars</u>; it is an unethical circumvention and manipulation of the proper process for public involvement.

In closing, I respectfully ask that you **STRONGLY SUPPORT** Hawai'i premium cigar consumers, retailers, distributors, and manufacturers and vote **AYE** on **Senate Bill 2135** written only as an excise tax cap on large or premium cigars.

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

Signature: /	an	1 million
Printed Name:	Dan	Myglinn
Email Address:	dmiy	ahim @ gmail. com

Date: 2/8/16



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Sincerely, Signature: Printed Name: Email Address: Zipcode:

Date: 2-8.2=16



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Sincerely, Signature: Williams Printed Name: Will816858 @ Holmall. Com Email Address: Zipcode: 96797

Date: 2-8-2016



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NOLIHARA N NISHIHARA Signature: Printed Name: Email Address: inishiha @hotmail. com Zipcode: 9670

Date: 2/8/16



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M. all and
Signature: Multi Mala
Printed Name: Forald C. Matthews Jr_
Email Address: 01, matt -3 & hotomail.con
Zipcode: 74815

Date: 08Feb 2216



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/	O the		
Signature:	ALD .		Date: FEB.08,2016
Printed Name:	BRIAN PARK-	SIART	
Email Address:	AND THE PARTY	AKUBONEME	EPIA @ GMAIL.COM
Zincode: 96	822		



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Sincerely,	
5	E d
Signature:	& Edu
Printed Name:	BRIAN NUSHIMURA
Email Address:	nichimurbooy Chaudii-m.com
Zipcode: <u></u>	,789

Date: 2/8/2016



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Sincerely,	2.0	
Signature:	the fil	
Printed Name:	STEVEN TI	MANOS
Email Address:	no email	NKKWYJ
Zipcode: all	6	

Date: 2/8/16



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Signature:	ma	<u> </u>
Printed Name:	thomas	Ballion
Email Address:	themes.d	an , ballwin @ gmail.com
Zincode: 969	14	

Date: 2/8/16



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

I am writing to you today as a consumer of premium cigars and to urge you to STRONGLY SUPPORT and vote AYE on Senate Bill 2135 (SB 2135) written only as an excise tax cap on large or premium cigars.

As a premium eigar consumer and enthusiast SB 2135 will protect my passion for premium eigars and will no longer deny premium eigars parity and fairness under the tax code.

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Also, I urge you to PREVENT these bills from being "gutted and replaced" with other language unrelated to an <u>excise tax cap on large or premium cigars</u>; it is an unethical circumvention and manipulation of the proper process for public involvement.

In closing, I respectfully ask that you STRONGLY SUPPORT Hawai'i premium cigar consumers, retailers, distributors, and manufacturers and vote AYE on Senate Bill 2135 written only as an excise tax cap on large or premium cigars.

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

Sincerely,

Signature: The	R.SUL
	Thomas R. Stockwell, Jr
Email Address:	sanjuro 808 @yahoo.com
Zipcode: 968	15

Date: Feb. 8, 2016



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

Signature: Md Printed Name: Andrew-hayne Sha Limail Address: hayne theorem to 5 agmail Com Zipcode: 96822

Date: 2/8/10



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Sincerely,

Signature: Email Address: ALAN WARDGUCH & EMAIL . COM

Zipcode: 96701

Signature: ALAN WATAGUERI Date: 2/09/2011.



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Sincerely,	0.
Signature:	Val
Printed Name:	Mich Hopez
Email Address:	MJULTS Chotman T. 4 1 L
Zipcode: 76	707

Date: 2/9/16

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Signature: Sleebert HW Le Printed Name: Herbert H. W. Lee Email Address: HHWLEE@HOTMAIL COM Zipcode: 96789

Date: 2/09/2016



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Signature: Printed Nime: Softryken Konunto Email Address: Karn 1051 Depmail.com Zipcode: 96816

Date: 2/9/16



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Signature:	reper
	Adrian Robalcava
Email Address:	adrianco 23 @ yahos (or
Zipcode: 46	$\sim$

Date: 2/9/15



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Signature: Brz K. So Printed Name: Bronson K. Silva Printed Name: Bronson K. Silva Email Address: Bronson KSilva Dgmail.com Zipcode: 96848

Date: 2/4/2016



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

Sincerely,

Signature:/	Ang high
Printed Name:	Edward Kohler
Email Address:	1343 Ala Hoku p1.
Zipcode: 968	\$19

Date: 2/9/16



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

Signature: AC Date: 09 FEB 16 Printed Marine: ULIAN V CRAWFORD Email Address: CRAWFORD, JULIAN @ GMAIL.COM Zipcode: 96817



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Date: 2 410

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Signature: 7 2	
Printed Name: Aua	ADDIG
Email Address: Lizas	por el campic. Los
Zipcode: 96789	



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Sincerely,				
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Zipcode: /	611/	3	1.10	
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Signature: Jain 2 HAY Date: 2/11/2015 Printed Name: Jaime L. Headrick Email Address: Maryrips 07 egnailicom Zipcode: 96815



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

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Signature:	1	
Printed Name:	Travis	Keller
Email Address:	Tians	- Keller that mail
Zipcode:	96813	

Date: 2/10/16



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Signature: Printed Name: Clistle Cial Email Address: Crisnie (2000 a gmail.com Zipende: 910797

Date: 2/10/16



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Date: 2/14/14

Zipcode: 96813


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Signature:	Brun	
Printed Na	ITOUG MEADOR	
Email Add	Iress:	
Zipcode:	96701	

Date: <u>2-10-16</u>



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Signature:	and	
Printed Name;	ERE VIERA	

Date: 18 14, 2016

Email Address:



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Sincerely,

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Signature:	F-J
Printed Name!	CORT LOND
Email Address:	inbout 808 (2, gmzi). com
Zipcode: 9097	

Date: 2/14/16



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Sincerely,

Signature: AWK. Printed Name: Email Address:

Date: 2-14.14

Zipcode: 96792



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

I am writing to you today as a consumer of premium cigars and to urge you to STRONGLY SUPPORT and vote AYE on Senate Bill 2135 (SB 2135) written only as an excise tax cap on large or premium cigars.

As a premium cigar consumer and enthusiast SB 2135 will protect my passion for premium cigars and will no longer deny premium cigars parity and fairness under the tax code.

Furthermore, SB 2135 will also benefit retailers, consumers, and in turn the state by encouraging in-state purchases of premium cigars. The fixed tax rate will allow premium cigar retailers to better price their products and compete in the market for retail sales of premium cigars and ultimately generate positive growth of in-state jobs and tax revenue.

In addition, SB 2135 is purely a proposed tax bill; therefore any testimony not directly related to taxation should be dismissed as unrelated testimony.

Also, I urge you to PREVENT these bills from being "gutted and replaced" with other language unrelated to an <u>excise tax cap on large or premium cigars</u>; it is an unethical circumvention and manipulation of the proper process for public involvement.

In closing, I respectfully ask that you STRONGLY SUPPORT Hawai'i premium cigar consumers, retailers, distributors, and manufacturers and vote AYE on Senate Bill 2135 written only as an <u>excise tax cap on large or premium cigars</u>.

Date: 2.14.16

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

Sincerely,

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Signature: mitche (1	Jan	
Printed Name: MEI + hell	LANO	
Email Address:		



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

Sincerely,

Signature: ashiak Sian Printed Name: Ashia K Slaz

Email Address:

Date: 2-19-16



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Buttank Signature: 4 Tonathan Printed Name-

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Email Address:



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Signature:	and	Con-	
Printed Name:	-cody	Slinn	
Email Address:			
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$\gamma$ $\delta$	
Signature: form them	
Printed Name: Brusson Shim	
Email Address:	

Zipcode: 96701

Date: 2/14/16



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$\bigcirc$ 1	
Signature: Ugybon o	
Printed Name: Joy Lomo	
Email Address:	
Zipcode: 16817	

Date: 2/14/16



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Signature:		Date: 8 FEB 2016
Printed Name: Bernar	d G. D. Leong	
Email Address:	ngaalichin anaelab.com	
Zipcode: 96701		



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Sincerely,

Signature: GANG

Date: 2/8/16

Printed Name:	Ethan Cadavona
Email Address:	Eadword 2010@grad.com
Zipcode: 90	107



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Signature: AUG Printed Name: Myran Konnibula Email Address: MUGHA, Konnibula & Kounibulan Jaw : Con Zipcode: 96518

Date: 2/8/16



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Signature: Joseph Gangen Printed Name: Lander 1 Grangian Email Address: gangan Innden Ggmail com Zipcode: 96-107

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Signature: Turis Journa oradomit Printed Name: Travis Forono Ogodomari Email Address: Travis Savora Oyahas. com Zipcode: 46106

Date: 2-8-16



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Printed Name: Selene Hor: tra Email Address: MISSVAIDEZI 950 @YALOO, COM Zipcode: 96706

Date: 2/8/16.



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Signature: Mathanel Printed Name: Email Address: Nit + Rhodes @ yakes Cor-Zipcode: 9/1706

Date: 2/8/16



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Signature: Agy M	Yana!	
Printed Name: Jogiva	Taua	
Email Address; Zipcode: 96797		

Date: 2/8/16



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Signature Printed Name: LINda Acadura Email Address: Maradum & and the COM Zipcode: 96106

Date: 2/813



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Signature: The Comment Printed Name: Diaver Navarn Email Address: dravenne varn 14 @gmail com Zipcode: 96797

Date: Feli 16



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Signature: Catti Mª Call Printed Name: CATTA Mª Call Email Address: Dockmon@g.mail Zipcode: 96706

Date: 2-8-16



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Signature: NINABONNOH Printed Name: Email Address: Zipcode: 76707

Date: 2/0/16



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Signature: Printed Name: c 2325@ yahas on Email Address: Zipcode:

Date: 2-815



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In closing, I respectfully ask that you STRONGLY SUPPORT Hawai'i premium cigar consumers, retailers, distributors, and manufacturers and vote AYE on Senate Bill 2135 written only as an excise tax cap on large or premium cigars.

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

Signature: Branden Kgp	
Printed Name: Brandon K Agrade	
Email Address: 6Ka76Kr@ hotpiail.com	
Zipcode: 96706	

Date: 2/8/16



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

I am writing to you today as a consumer of premium cigars and to urge you to STRONGLY SUPPORT and vote AYE on Senate Bill 2135 (SB 2135) written only as an excise tax cap on large or premium cigars.

As a premium cigar consumer and enthusiast SB 2135 will protect my passion for premium cigars and will no longer deny premium cigars parity and fairness under the tax code.

Furthermore, SB 2135 will also benefit retailers, consumers, and in turn the state by encouraging in-state purchases of premium eigars. The fixed tax rate will allow premium eigar retailers to better price their products and compete in the market for retail sales of premium eigars and ultimately generate positive growth of in-state jobs and tax revenue.

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

Sincerely,

1	1 11
	my Umm
Printed Name:	Chave + Novarna
Email Address:	NAVAFFOCZOLL & YKhon
Zipcode: Hith	46:4-92

Date: 2/8/16



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Sincerely,

Signature: Dan IP. Walt

Date: 2/8/16

Email Address:

Zipcode: 96792



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

Sincercly,

Printed Name: Krisfin Lum Pencila Email Address: Krisfin I umpericita @gmail com Zipcode: 910707 Zipcode: 96707



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Sincerely,

Signature: Ednalyn Norom Yukichichara Dyahoo.com Printed Name: Email Address:

Date: 2/8/16



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Signature: Printed Name: Jasse Asuncian Email Address: JJALATO MISH, COM Zipcode: 96707

Date: 1/8/16



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Kanich 112 Signature: Printed Name: Kaniela FFox Email Address:

Date: 2.8.16



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Sincerely, Signature: run Telipe Printed Name: @ yaha.com Email Address: Zipcode: 9679

Date: 2/P



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Sincerely,

Signature: KUMY A. Britty Printed Name: FRUEY H PPMATIEY Email Address: Yelsey @ MODONGancfavins Drg Zipcode: 96707

Date: 2/8/16



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Signature: Matthell Jalios Printed Name: Matthew Tubios Email Address ReiverLightsHIG) gMail. COM Zipcode: 96707

Date: 2/8/10



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1	11	
Signature:	m.K.	
Printed Name:	- Deve & Morane;	
Email Address:	OLP2524 te Votico Cam	
Zipcode: 967	- ðig	

Date: ~ 8	2016
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In closing, I respectfully ask that you STRONGLY SUPPORT Hawai'i premium cigar consumers, retailers, distributors, and manufacturers and vote AYE on Senate Bill 2135 written only as an excise tax cap on large or premium cigars.

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

Signature: Frohafer Shuns Printed Name: ESDAVICO G. SEMENS Email Address: GEOBMONE @ gmail. Com Zipcode: 96797

Date: 07/08/16


# Cigar Rights of America, Hawai'i

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

I am writing to you today as a consumer of premium cigars and to urge you to STRONGLY SUPPORT and vote AYE on Senate Bill 2135 (SB 2135) and companion House Bill 1634 (HB 1634) written only as an excise tax cap on large or premium cigars.

As a premium eigar consumer and enthusiast SB 2135 and HB 1634 will protect my passion for premium eigars and will no longer deny premium eigars parity and fairness under the tax code.

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In closing, I respectfully ask that you **STRONGLY SUPPORT** Hawai'i premium cigar consumers, retailers, distributors, and manufacturers and vote **AYE** on **Senate Bill 2135** and companion **House Bill 1634 (HB 1634)** written only as an <u>excise tax cap on large or premium cigars</u>.

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

Sincerely,

Vat 10.2 2-15-2016

Grant Kawasaki sushusupremehawaii@yahoo.com 96701



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

Sincerely,	0
Signature:	1
Printed Name: JoHN ATHON	
Email Address: Myers Slorida	Grocketmail.com
Zipcode: 96797	

Date: 14FEB2016



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Sincerely,	8
Signature: Del E. 7	<u> </u>
Printed Name:	. FREEMON
Email Address: _op5 starz	@gnail.com
Zipcode: 96797	

Date: 15 Fcb 2016

Dear Members of the Hawaii State Legislature,

I am a teacher, and recently I became aware of legislation that could either support, or threaten the livelihood of the Kauai Cigar Company, and other businesses that sell premium cigars in Hawaii.

I would like to say that while I place the health, and safety of our students first, I have not witnessed premium cigars being a product that is either marketed to, or consumed by youth in our schools. Furthermore, every effort should be made to protect our farms, businesses, jobs, and personal freedoms as adults.

I understand that a premium cigar as defined by the Hawaii Cigar Association is a cigar made entirely by hand of all natural tobacco leaf, hand-constructed and hand-wrapped, with no filter or characterizing flavors, and weighing more than four pounds per one thousand cigars.

I would kindly ask that you consider my testimony when considering legislation that could either support or negatively impact the premium cigar industry in Hawaii.

Grade Level:	10
	Grade Level:

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,
Signature:QUON /e
Printed Name: Fawn Perry
School: hapaa High School Grade Level: 9-12
Email Address: fawn_perry@
Add personal comments here, or attach additional testimony: Cigars are not marketed to youth and I have never seen or heard of students smaking premium cigars.
Please email this petition to les@lbdcoffee.com, or fax to: 808-822-9731
For More Information on the Hawaii Cigar Association please visit

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Respectfully Submitted,	
Signature: //// /cen	
Printed Name: Michael Pearson	0
Printed Name: Michael Pearson Judale School: Chiefess Kamakahelei School Grade Level:	8
Email Address: Mike_ Pearsono	

Add personal comments here, or attach additional testimony:

Please email this petition to les@lbdcoffee.com, or fax to: 808-822-9731 For More Information on the Hawaii Cigar Association please visit

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Respectfully Submitted,		
Signature: (J		
Printed Name: Lorna Treslev - Basqu	ez	
School: Kanar High School	Grade Level:	9,11,12
Email Address: Lorna - Trester - Basquez C.	- the store	
Add personal comments here, or attach additional testimony:		

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Respectfully Submitted,		
Signature:	-	
Printed Name: AM USUNTEN	_	
School: KAPAA HIGH GCHOOL	Grade Level:	10-12
Email Address: any weunten yahoo. com		

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: Doug Super	-	
Printed Name: Doug Super	_	
School: Warman	Grade Level:	9m-12m
Email Address: doug super to hotmail, com		

Add personal comments here, or attach additional testimony:

Cigan on comput are / would be The Cast of our concerns. I have never seen a student smoking a cigar,

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Signature: Marjana Hilton		
Printed Name: MARJANA HELTON		
School: Kapaa High School	Grade Level:	9-12
Email Address: Jougotab Kiding Ogmail.com		
Add namonal commants have, or attach additional testimony.		

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I would like to say that while I place the health, and safety of our students first, I have not witnessed premium cigars being a product that is either marketed to, or consumed by youth in our schools. Furthermore, every effort should be made to protect our farms, businesses, jobs, and personal freedoms as adults.

I understand that a premium cigar as defined by the Hawaii Cigar Association is a cigar made entirely by hand of all natural tobacco leaf, hand-constructed and hand-wrapped, with no filter or characterizing flavors, and weighing more than four pounds per one thousand cigars.

I would kindly ask that you consider my testimony when considering legislation that could either support or negatively impact the premium cigar industry in Hawaii.

Respectfully Submitted,	
Signature: Alli h	
Printed Name: Hari Messer	
School: Warniea High School	Grade Level: 10-12
Email Address: harimarc @ gmail.com	
Add personal comments here, or attach additional testimony: I have seen many things on	campus, but never
Cigars.	

Please email this petition to les@lbdcoffee.com, or fax to: 808-822-9731 For More Information on the Hawaii Cigar Association please visit

Dear Members of the Hawaii State Legislature,

I am a teacher, and recently I became aware of legislation that could either support, or threaten the livelihood of the Kauai Cigar Company, and other businesses that sell premium cigars in Hawaii.

I would like to say that while I place the health, and safety of our students first, I have not witnessed premium cigars being a product that is either marketed to, or consumed by youth in our schools. Furthermore, every effort should be made to protect our farms, businesses, jobs, and personal freedoms as adults.

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I would kindly ask that you consider my testimony when considering legislation that could either support or negatively impact the premium cigar industry in Hawaii.

Respectfully Submitted		
Signature:		
Printed Name: ROSS KAGAWA		
School: KAPAA HIGH SCHOOL	Grade Level:	9
Email Address: VKagena @/caval.gov		

Add personal comments here, or attach additional testimony:

Please email this petition to les@lbdcoffee.com, or fax to: 808-822-9731 For More Information on the Hawaii Cigar Association please visit

Dear Members of the Hawaii State Legislature,

I am a teacher, and recently I became aware of legislation that could either support, or threaten the livelihood of the Kauai Cigar Company, and other businesses that sell premium cigars in Hawaii.

I would like to say that while I place the health, and safety of our students first, I have not witnessed premium cigars being a product that is either marketed to, or consumed by youth in our schools. Furthermore, every effort should be made to protect our farms, businesses, jobs, and personal freedoms as adults.

I understand that a premium cigar as defined by the Hawaii Cigar Association is a cigar made entirely by hand of all natural tobacco leaf, hand-constructed and hand-wrapped, with no filter or characterizing flavors, and weighing more than four pounds per one thousand cigars.

I would kindly ask that you consider my testimony when considering legislation that could either support or negatively impact the premium cigar industry in Hawaii.

Respectfully Submitted,	6
Signature:	
Printed Name: Kyan (Singerich	÷
School: Kanvikapend	_
Email Address: hiryong @ gmail.com	
Add personal comments here, or attach additional testimony:	

Grade Level: K-12

March 31, 2013

Dear Members of the Hawaii State Legislature,

My name is Shana T. Carvalho, and I am a Hawaii public school teacher at Wilcox Elm. School. Recently, I became aware of legislation that could either support or threaten the livelihood of the Kauai Cigar Company, and other businesses selling premium cigars in our State.

I would like to say that while I place the health and safety of our children and students first, I have not witnessed nor heard of premium cigars being a product that is either marketed to, or consumed by youth in our public schools.

I feel that premium cigars should be regarded as a luxury product that is enjoyed by legal aged adult consumers, and every effort should be made to protect our Island farms, businesses, jobs, and personal freedoms.

I would kindly ask that you consider my testimony when considering legislation that could either support or negatively impact the premium cigar industry.

Sincerely,

STC

Shana T. Carvalho

March 31, 2013

Dear Members of the Hawaii State Legislature,

My name is Kathryn Bailey, and I am a Hawaii public school teacher at Kapaa High School. Recently, I became aware of legislation that could either support or threaten the livelihood of the Kauai Cigar Company, and other businesses selling premium cigars in our State.

I would like to say that while I place the health, and safety of children first, I have not witnessed or have knowledge of premium cigars being a product that is either marketed to, or consumed by youth in our schools.

I feel strongly that premium cigars should be regarded as a luxury product that is enjoyed by legal aged adult consumers, and every effort should be made to protect our Island farms, businesses, jobs, and personal freedoms.

I would kindly ask that you consider my testimony when considering legislation that could either support or negatively impact the premium cigar industry.

Sincerely,

Kathyn Ebriley

Printed Name Kathryn Bailey

Dear Members of the Hawaii State Legislature,

I am a teacher, and recently I became aware of legislation that could either support, or threaten the livelihood of the Kauai Cigar Company, and other businesses that sell premium cigars in Hawaii.

I would like to say that while I place the health, and safety of our students first, I have not witnessed premium cigars being a product that is either marketed to, or consumed by youth in our schools. Furthermore, every effort should be made to protect our farms, businesses, jobs, and personal freedoms as adults.

I understand that a premium cigar as defined by the Hawaii Cigar Association is a cigar made entirely by hand of all natural tobacco leaf, hand-constructed and hand-wrapped, with no filter or characterizing flavors, and weighing more than four pounds per one thousand cigars.

I would kindly ask that you consider my testimony when considering legislation that could either support or negatively impact the premium cigar industry in Hawaii.

Grade Level:	4
)	

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: Sarah & Schorxflld	
Printed Name: Sarah L. Schoenfeld	
School: Kanukapino P(s	
Email Address: Sischoenfeldegmail.com	
Add personal comments here, or attach additional testimony:	

Grade Level: Student Senues

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Respectfully Submitted,		
Signature:		
Printed Name: Malia Pingzzo- Knueger		
School: Kanuikapono	Grade Level:	K
Email Address: maliafinaz@gmail.com		

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,		
Signature:		
Printed Name: Taylor Kancho		2
School: Kanukapono PCS	Grade Level:	1st
Email Address: taylor tabin @ hotmail.com		
Add personal comments here, or attach additional testimony:		

Please email this petition to les@lbdcoffee.com, or fax to: 808-822-9731 For More Information on the Hawaii Cigar Association please visit

Dear Members of the Hawaii State Legislature,

our school at all.

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Respectfully Submitted,	
Signature: Aller alleri	
Printed Name: Shelby E. Dabin	
School: Kanuikapono PCS	Grade Level: 2nd
Email Address: Shelby dabin @ hotmail. Com	
Add personal comments here, or attach additional testimony:	2
There is no ancern or problem	of this nature @

Please email this petition to les@lbdcoffee.com, or fax to: 808-822-9731 For More Information on the Hawaii Cigar Association please visit

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Respectfully Submitted,		
Signature Out Cray		
Printed Name: Tanjn Craig		
school: Kanuikapono PCS	Grade Level:	3
Email Address: tanynkalei@gmail.com		
Addamment		

Add personal comments here, or attach additional testimony:

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ignature: Kathan Winiters on th		
rinted Name: Kathryn Winters Smith	2	
hool: Kanu Kapono PCS	Grade Level:	5
nail Address: Kathryn w smith 8 @ gwail		

I have not witnessed any cigars at our school, ever.

Please email this petition to les@lbdcoffee.com, or fax to: 808-822-9731 For More Information on the Hawaii Cigar Association please visit

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Signature: FritUDopl		
Printed Name: LAINIE CORTAK		
chool: HANWIKAPONO	Grade Level:	AU

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,

Signature: C	manged	
	Mari Yokoi	
School: Kana	ikapono PCS	

Email Address: mari. la. yokoi @ gmail. com

Add personal comments here, or attach additional testimony:

Grade Level: Administration Support -SASA

Please email this petition to les@lbdcoffee.com, or fax to: 808-822-9731 For More Information on the Hawaii Cigar Association please visit

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Respectfully Submitted,	
Signature: Melyn banner	
Printed Name: brdyn Danney	
School: Kanui Kapono	Grade
Email Address: jurdyn. danner @gmail.com	

Grade Level: <u>K-12</u>

Add personal comments here, or attach additional testimony:

Please email this petition to les@lbdcoffee.com, or fax to: 808-822-9731 For More Information on the Hawaii Cigar Association please visit

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Respectfully S		3
Signature:	ody anosh	m
Printed Name:	Cody Aras	hipo
- Self-991191160	muitapono	
Email Address:	cody arashino (	gmailcom
	L.	0

Grade Level: 6-12

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,	(	
Signature: X_hhy Manul	ł	
Printed Name: Kimberly McConner	11	
School: Kanuilcapono	Grade Level:	Seconday
Email Address: N/A		

Add personal comments here, or attach additional testimony:

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Respectfully S	AV.	
Signature	Wow	
Printed Name	J Ipo Torio	
School:	Kanuikapono PCS	Grade Level: K-12
Email Addres	s: ipotorio@gmail.com	

Add personal comments here, or attach additional testimony:

1

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Respectfully Submitted,	
Signature: MCANduk	
Printed Name: MAN 12 tiper Hilldon for	
School: Kanal	Grade
Email Address: martinahilldor for eyaho	dicam

le Level: College

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,	
Signature: Hamel	
Printed Name: Michael Hannawdd	
school: Kauci Community College	Grade Level:
Email Address: MWhQ	

Add personal comments here, or attach additional testimony:

Dear Members of the Hawaii State Legislature,

I am a teacher, and recently I became aware of legislation that could either support, or threaten the livelihood of the Kauai Cigar Company, and other businesses that sell premium eigars in Hawaii.

I would like to say that while I place the health, and safety of our students first, I have not witnessed premium cigars being a product that is either marketed to, or consumed by youth in our schools. Furthermore, every effort should be made to protect our farms, businesses, jobs, and personal freedoms as adults.

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I would kindly ask that you consider my testimony when considering legislation that could either support or negatively impact the premium eigar industry in Hawaii.

Respectfully Submitted,

Signature:	5-10	June		
Printed Name:_	RVAN	GERARD	2	
School: KA	AT CC	_		
Email Address:	GERARD	RC -	and the second second	
Add personal co	omments here.	, or attach ad	ditional testi	mony:

\_ Grade Level: Common if Cillige

Dear Members of the Hawaii State Legislature,

I am a teacher, and recently I became aware of legislation that could either support, or threaten the livelihood of the Kauai Cigar Company, and other businesses that sell premium cigars in Hawaii.

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I would kindly ask that you consider my testimony when considering legislation that could either support or negatively impact the premium cigar industry in Hawaii.

Respectfully Submitted,	
Signatures In Clabort	
Printed Name: STEVEN NAILATA	
School: Kavai Community	Collage Grade Level:
Email Address: <u>Malcatas</u>	
Add personal comments here, or attach additional to	estimony:

Please email this petition to les@lbdcoffee.com, or fax to: 808-822-9731 For More Information on the Hawaii Cigar Association please visit

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Respectfully Submitted,	
Signature: Mump	
Printed Name: Duane y. Minasato	
School: Kanai Community College	Grade Level: College
Email Address: Chanemine	
Add personal comments here, or attach additional testimony:	

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Respectfully Submitted,

Signature: John K	
Printed Name: 6161 DRENT	
School: Kauan Community College	Grade Level: College
Email Address: gdrente and and and and a	·
Add personal comments here, or attach additional testimony:	

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Respectfully Submitted,

Signature: 2010 Printed Name: Loni Pelaplane School: Kauai Community College Grade Level: Comm. Col. Email Address: lonideladane @ yahoo.com

Add personal comments here, or attach additional testimony:

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Respectfully Submitted,	
Signature:	_
Printed Name: Pat McGrath	_
School: Kavai Community College	Grade Level: <u>college</u>
Email Address: pmcgrath &	1
Add personal comments here, or attach additional testimony:	
Please email this petition to les@lbdcoffee.com	
For More Information on the Hawaii Cigar A	
hawaiicigarassociati	on.org
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Respectfully Submitted,
Signature: Signature:
Printed Name: Brian E. CRONWall
School: KANA'I COMMUNEY COLLEGE Grade Level:
Email Address: C ( JA WALL @ COMPANY
Add personal comments here, or attach additional testimony:
Please email this petition to les@lbdcoffee.com, or fax to: 808-822-9731
For More Information on the Hawaii Cigar Association please visit
hawaiicigarassociation.org

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Respectfully Submitted,	
Signature: Alar S	
Printed Name: ALAN BOYES	
School: KAUHCOUNUNITY COLLEGE	Grade Level: College
Email Address: A Soy ESO Management	
Add personal comments here, or attach additional testimor	y:
Please email this petition to les@lbdcoffee	
For More Information on the Hawaii Cig	
hawaiicigarassoci	ation.org
	-

Dear Members of the Hawaii State Legislature,

I am a teacher, and recently I became aware of legislation that could either support, or threaten the livelihood of the Kauai Cigar Company, and other businesses that sell premium cigars in Hawaii.

I would like to say that while I place the health, and safety of our students first, I have not witnessed premium cigars being a product that is either marketed to, or consumed by youth in our schools. Furthermore, every effort should be made to protect our farms, businesses, jobs, and personal freedoms as adults.

I understand that a premium cigar as defined by the Hawaii Cigar Association is a cigar made entirely by hand of all natural tobacco leaf, hand-constructed and hand-wrapped, with no filter or characterizing flavors, and weighing more than four pounds per one thousand cigars.

I would kindly ask that you consider my testimony when considering legislation that could either support or negatively impact the premium cigar industry in Hawaii.

Respectfully Submitted. Signature: 100 Printed Name: School: Grade Level: ( Email Address: Add personal comments here, or attach additional testimony:

afferd to buy prems they should be health risks. POSS ble

Please email this petition to les@lbdcoffee.com, or fax to: 808-822-9731 For More Information on the Hawaii Cigar Association please visit

hawaiicigarassociation.org

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Respectfully Submitted,		
Signature:		
Printed Name: Steve Taylor		
School: Kanai Community College	Grade Level:	Cellinga
Email Address: SV teles		,

Add personal comments here, or attach additional testimony:

There is a difference between a cisars, namely In Substantial price is quality difference. This is too chapped high to blow This kul of money on it.

Please email this petition to les@lbdcoffee.com, or fax to: 808-822-9731 For More Information on the Hawaii Cigar Association please visit

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Respectfully Submitted,	
Signature: aani	-
Printed Name: Ena A. Millard	_
School: Kauai C.C.	Grade Level: College
Email Address: emillarde	
Add personal comments here, or attach additional testimony:	
Please email this petition to les@lbdcoffee.com	m, or fax to: 808-822-9731
For More Information on the Hawaii Cigar A	
hawaiicigarassociatio	(a) a service a constraint of the service service service

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Respectfully Submitted,	2	
Signature: CAPJ.CO		
Printed Name: Mingjing, Chi		
School: Kaucei Community College	Grade Level:	College
Email Address: <u>mj Koko 808 @ g mail. com</u>		0
Add norsenal comments have an attach additional texting		

Add personal comments here, or attach additional testimony:

Please email this petition to les@lbdcoffee.com, or fax to: 808-822-9731 For More Information on the Hawaii Cigar Association please visit hawaiicigarassociation.org

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Respectfully Submitted,		
Signature:		
Printed Name: CODY CLIFTON		
school: Kavai Community College	_ Grade Level:_	college
Email Address: cclifton@		J

Add personal comments here, or attach additional testimony:

Please email this petition to les@lbdcoffee.com, or fax to: 808-822-9731 For More Information on the Hawaii Cigar Association please visit hawaiicigarassociation.org

From:	mailinglist@capitol.hawaii.gov
Sent:	Tuesday, February 16, 2016 5:23 PM
То:	CPCtestimony
Cc:	mz9995@hotmail.com
Subject:	Submitted testimony for HB1634 on Feb 17, 2016 14:00PM

### <u>HB1634</u>

Submitted on: 2/16/2016 Testimony for CPC on Feb 17, 2016 14:00PM in Conference Room 325

Submitted By	Organization	<b>Testifier Position</b>	Present at Hearing	
Michael Zehner	Hawaii Smokers Alliance	Support	No	

Comments: The Hawaii Smokers Alliance supports any reduction in tobacco taxes.

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

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

### February 16, 2016

- TO: Chair Angus McKelvey and Members of the House Committee on Consumer Protection & Commerce
- FROM: Cigar Association of America, Inc. (William Goo)
- RE: **SB 1634** Relating to Taxation Hearing Date: February 17, 2016 Time: 2:00 pm

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

CAA **supports** HB 1634 which creates a tax cap on the sale of large cigars. This bill would tax large cigars at the lesser of 50¢ for each large cigar or 50% of the wholesale price of a large cigar which is the current rate. The effect of a cap would not necessarily be an increase in the number of cigar consumers or the consumption rate but should result in an increase in local purchases and hence, more tax revenue for the State.

Thank you for considering this testimony.



16 February 2016

The Honorable Angus L.K. McKelvey Hawaii State Capitol 415 South Beretania Street Room 320 Honolulu, HI 96813

Dear Representative McKelvey:

On behalf of Cigar Rights of America, which represents consumers, retailers, and manufacturers of premium cigars – including the Kauai Cigar Company – we write to you today in order to extend our full support and endorsement for HB 1634, which would create a tax cap for premium and large cigars.

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

Tax cap measures, such as HB 1634, allow for the creation of a fair and equitable tax system on products enjoyed by discerning adults. These measures, also make a statement to the small business friendly environment within your state. We applaud Representative Souki, Representative Kawakami, and Representative Morikawa for their actions in standing up for the entrepreneurs of Hawaii who want to sell large and premium cigars and for protecting the consumers of Hawaii who want to enjoy their passion for great artisan cigars without being subjected to unfair taxation.

A cornerstone mission of any state government is to protect the interests of small businesses and to design policies that do not hinder their growth. This mission is accomplished through legislation like HB 1634

On behalf of our Hawaiian members, Cigar Rights of America again wishes to express our full endorsement for HB 1634.

Sincerely, Glynn Loope J. Glynn Loope Executive Director

CIGAR RIGHTS OF AMERICA | 300 New Jersey Avenue, Northwest | Washington, DC 20001



Date: February 15, 2016

To: The Honorable Angus L.K. McKelvey, Chair The Honorable Justin H. Woodson, Vice Chair Members of the House Committee on Consumer Protection & Commerce

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

Re: Strong Opposition for HB 1634, Relating to Taxation

Hrg: February 17, 2016 at 2:00pm at Conference Room 325

Thank you for the opportunity to submit testimony in <u>STRONG OPPOSITION</u> of HB 1634 which would lower the tax on large cigars to the lesser of a) 50 cents each or b) 50 percent of the wholesale price for each cigar.

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

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

**Changing the tax rate promotes regulatory and tax loopholes.** The Coalition has been fighting this legislation for the last 3 years. Large cigars are already taxed 20% less than other tobacco products<sup>i</sup>. Tobacco companies are notorious for taking advantage of loopholes to qualify for lower rate by modifying their cigars, even increasing cigar weight by adding material used in kitty litter<sup>ii</sup>. Lowering the tax on large cigars compared to cigarettes and small cigars will make these



products more affordable to price-sensitive youth and encourages those smoking cigarettes to switch to cigars, rather than quit.

Large cigar sales have INCREASED while State health costs continue to RISE. Between Fiscal Year 2014 and 2015, cigar sales in Hawai'i increased by 7%<sup>iii</sup>. Tobacco use remains the leading cause of preventable death and disease in Hawai'i, claiming 1,400 lives each year and <u>costing the State \$526 million</u> in healthcare costs directly attributed to smoking<sup>iv</sup>. Cigars today are no longer just smoked by older men. Instead, the cigar market consists of products that vary widely in sizes, shapes, flavors and prices, making them appealing to a broader audience, including kids. Lowering the tax will make it even more appealing for teens to start smoking.

**The public supports taxing large cigars**. An independent poll conducted by Ward Research Inc. for the Coalition in November 2015 finds that 79% or nearly 8 out of 10 registered Hawai'i voters support taxing other tobacco products such as smokeless tobacco and cigars at the same rate as cigarettes as part of efforts to reduce tobacco use<sup>v</sup>.

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

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

The Coalition strongly opposes HB 1634 and respectfully ask the members to hold this bill in committee.



Mahalo,

Jamauch

Jessica Yamauchi Executive Director

<sup>i</sup> Tobacco Tax (Chapter 245-3) - \$0.16 per cigarette and little cigars, 50% of wholesale price for large cigars, and 70% of wholesale price for all other tobacco products. <u>http://www.capitol.hawaii.gov/hrscurrent/Vol04\_Ch0201-</u>0257/HRS0245/HRS\_0245-0003.htm

<sup>11</sup> Bloomberg News. "Tobacco Firms Save \$1Billion With Kitty Litter in Cigars," 28 Feb 2013.

http://www.bloomberg.com/news/articles/2013-03-01/tobacco-firms-save-1-billion-with-kitty-litter-in-cigars State of Hawai'i, Department of Taxation. "Tobacco Tax Collections and Licenses – Year Ending June 30, 2015." http://files.hawaii.gov/tax/stats/monthly/2015fyr7.pdf

<sup>iv</sup> Campaign for Tobacco-Free Kids. "The Toll of Tobacco in Hawai'i," 25 Sept 2015.

http://www.tobaccofreekids.org/facts\_issues/toll\_us/hawaii

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

<sup>vi</sup> Campaign for Tobacco-Free Kids. "Not Your Grandfather's Cigar," 13 Mar 2013.

https://www.tobaccofreekids.org/content/what we do/industry watch/cigar report/2013CigarReport Full.pdf



**Executive Officers:** 

Derek Kurisu, KTA Superstores - Chairperson John Erickson, Young's Market Company – Vice Chair Bob Stout, Times Supermarkets – Secretary/Treasurer Lauren Zirbel, Executive Director

1050 Bishop St. PMB 235 Honolulu, HI 96813 Fax : 808-791-0702 Telephone : 808-533-1292

TO: COMMITTEE ON CONSUMER PROTECTION & COMMERCE Representative Angus L.K. McKelvey, Chair Representative Justin H. Woodson, Vice Chair

FROM: HAWAII FOOD INDUSTRY ASSOCIATION Lauren Zirbel, Executive Director

DATE:Wednesday, February 17, 2015TIME:2:00 p.m.PLACE:Conference Room 325

RE: HB1634

Position: Support

The Hawaii Food Industry Association is comprised of two hundred member companies representing retailers, suppliers, producers, and distributors of food and beverage related products in the State of Hawaii.

We support this measure. A taxation rate for large cigars of the lesser of: fifty cents for each large cigar or fifty per cent of the wholesale price is a fair and reasonable rate for these products.

Thank you for the opportunity to testify.

From:	Lynda Hirakami <diabeatit@aol.com></diabeatit@aol.com>
Sent:	Sunday, February 14, 2016 2:42 PM
To:	CPCtestimony
Subject:	Oppose HB 1634, Relating to Taxation

Date: February 16, 2016

- To: The Honorable Angus L.k. McKelvey, Chair The Honorable Justin H. Woodson, Vice Chair Members of the House Committee on Consumer Protection & Commerce
- Re: Strong Opposition to HB 1634, Relating to Taxation
- Hrg: February 17, 2016 at 2:00 pm in Capitol Room 325

I strongly oppose HB 1634, which would lower the tax on large cigars to the lesser of a) 50 cents each or b) 50 percent of the wholesale price for each cigar.

Cigars are tobacco products. According to the National Cancer Institute and the U.S. Surgeon General, cigar smoking causes cancer, heart disease and chronic obstructive pulmonary disease (COPD). Cigar smoke contains the same toxins as cigarette smoke, and many new cigar products are more easily smoked and inhaled just like cigarettes.

Large cigar sales have increased, while sales of small cigars has decreased. Between Fiscal Year 2014 and 2015, cigar sales in Hawai'i increased by 7%. Cigars today are no longer just smoked by older men. Instead, the cigar market consists of products that vary widely in sizes, shapes, flavors and prices, making them appealing to a broader audience, including kids. Lowering the tax will make it even more appealing for teens to start smoking.

High school students and young adults smoke cigars at twice the rates of all adults. Young people model adult behaviors and more kids are learning to smoke cigars. According to the national 2011 Youth Risk Behavior Survey, young adults (ages 18-24) have the highest cigar smoking rate at 15.9 percent compared to 6.6 percent of all adults that smoked cigars in the past month.

Lowering or capping taxes on any tobacco product sends the wrong public health message. Hawai'i is already considered a vanguard state in the nation, with our current smoke-free and tobacco control laws protecting our residents and children. Large cigars are already taxed at lower rates than other tobacco products. Lowering the tax on large cigars compared to cigarettes and small cigars will make these products more affordable to price-sensitive youth and encourages those smoking cigarettes to switch to cigars, rather than quit.

Hawai'i has been leading the way in tobacco control, and this bill is a step backwards for our State. I strongly oppose HB 1634 and ask you to hold this bill in committee.

Mahalo,

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

From:	Lawrence Denis <lbd3emails@gmail.com></lbd3emails@gmail.com>
Sent:	Sunday, February 14, 2016 2:44 PM
To:	CPCtestimony
Subject:	Oppose HB 1634, Relating to Taxation

Date: February 16, 2016

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Hawai'i has been leading the way in tobacco control, and this bill is a step backwards for our State. I strongly oppose HB 1634 and ask you to hold this bill in committee.

Mahalo,

Lawrence Denis PO Box 385847 Waikoloa, HI 96738

From:	Shay Chan Hodges <shay.chanhodges@gmail.com></shay.chanhodges@gmail.com>
Sent:	Sunday, February 14, 2016 2:50 PM
To:	CPCtestimony
Subject:	Oppose HB 1634, Relating to Taxation

Date: February 16, 2016

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Mahalo,

Shay Chan Hodges 37 Puu Koa Place Haiku, HI 96708

From:	Michelle Gray <mmg2b@msn.com></mmg2b@msn.com>
Sent:	Sunday, February 14, 2016 2:59 PM
To:	CPCtestimony
Subject:	Oppose HB 1634, Relating to Taxation

Date: February 16, 2016

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Mahalo,

Michelle Gray 430 Lanipuao Street Honolulu, HI 96825

From:	Michael Kellar < Worldmk007@gmail.com>
Sent:	Sunday, February 14, 2016 3:06 PM
To:	CPCtestimony
Subject:	Oppose HB 1634, Relating to Taxation

Date: February 16, 2016

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Mahalo,

Michael Kellar 435 Haleloa Place, Apt. E Honolulu, HI 96821

From:	Joseph Humphry <jhumphry@hawaii.rr.com></jhumphry@hawaii.rr.com>
Sent:	Sunday, February 14, 2016 3:10 PM
To:	CPCtestimony
Subject:	Oppose HB 1634, Relating to Taxation

Date: February 16, 2016

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Mahalo,

Joseph Humphry 3579 Nipo Street Honolulu, HI 96822

From:	Stephanie Austin <stephandjim@aol.com></stephandjim@aol.com>
Sent:	Sunday, February 14, 2016 3:13 PM
To:	CPCtestimony
Subject:	Oppose HB 1634, Relating to Taxation

Date: February 16, 2016

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- Hrg: February 17, 2016 at 2:00 pm in Capitol Room 325

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Cigars are tobacco products. According to the National Cancer Institute and the U.S. Surgeon General, cigar smoking causes cancer, heart disease and chronic obstructive pulmonary disease (COPD). Cigar smoke contains the same toxins as cigarette smoke, and many new cigar products are more easily smoked and inhaled just like cigarettes.

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High school students and young adults smoke cigars at twice the rates of all adults. Young people model adult behaviors and more kids are learning to smoke cigars. According to the national 2011 Youth Risk Behavior Survey, young adults (ages 18-24) have the highest cigar smoking rate at 15.9 percent compared to 6.6 percent of all adults that smoked cigars in the past month.

Lowering or capping taxes on any tobacco product sends the wrong public health message. Hawai'i is already considered a vanguard state in the nation, with our current smoke-free and tobacco control laws protecting our residents and children. Large cigars are already taxed at lower rates than other tobacco products. Lowering the tax on large cigars compared to cigarettes and small cigars will make these products more affordable to price-sensitive youth and encourages those smoking cigarettes to switch to cigars, rather than quit.

Hawai'i has been leading the way in tobacco control, and this bill is a step backwards for our State. I strongly oppose HB 1634 and ask you to hold this bill in committee.

Mahalo,

Stephanie Austin 495 Awalau Rd. Haiku, HI 96708

From:	Barbara Nosaka < barbrick@hawaiiantel.net>
Sent:	Sunday, February 14, 2016 3:29 PM
To:	CPCtestimony
Subject:	Oppose HB 1634, Relating to Taxation

Date: February 16, 2016

- To: The Honorable Angus L.k. McKelvey, Chair The Honorable Justin H. Woodson, Vice Chair Members of the House Committee on Consumer Protection & Commerce
- Re: Strong Opposition to HB 1634, Relating to Taxation
- Hrg: February 17, 2016 at 2:00 pm in Capitol Room 325

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Mahalo,

Barbara Nosaka 2216 Hoonanea Street Honolulu, HI 96822

From:	Kristie Roach-Holmes <krstroach@yahoo.com></krstroach@yahoo.com>
Sent:	Sunday, February 14, 2016 4:07 PM
To:	CPCtestimony
Subject:	Oppose HB 1634, Relating to Taxation

Date: February 16, 2016

- To: The Honorable Angus L.k. McKelvey, Chair The Honorable Justin H. Woodson, Vice Chair Members of the House Committee on Consumer Protection & Commerce
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Mahalo,

Kristie Roach-Holmes 75-6115 Ka'ane'e Pl Kailua-Kona, HI 96740

From:	Michele Nihipali <nihipalim001@hawaii.rr.com></nihipalim001@hawaii.rr.com>
Sent:	Sunday, February 14, 2016 4:12 PM
To:	CPCtestimony
Subject:	Oppose HB 1634, Relating to Taxation

Date: February 16, 2016

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Mahalo,

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

From:	Ronald Chow <rowser50@hotmail.com></rowser50@hotmail.com>
Sent:	Sunday, February 14, 2016 4:27 PM
To:	CPCtestimony
Subject:	Oppose HB 1634, Relating to Taxation

Date: February 16, 2016

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Mahalo,

Ronald Chow 548 ULUOA ST KAILUA, HI 96734

From:	Christopher La Chica <cricketlachica@gmail.com></cricketlachica@gmail.com>
Sent:	Sunday, February 14, 2016 4:29 PM
То:	CPCtestimony
Subject:	Oppose HB 1634, Relating to Taxation

Date: February 16, 2016

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Mahalo,

Christopher La Chica 94-1410 Lanikuhana Ave, 436, Mililani, HI Mililani, HI 96789

From:	Forrest Batz <fbatz@hawaii.edu></fbatz@hawaii.edu>
Sent:	Sunday, February 14, 2016 5:09 PM
To:	CPCtestimony
Subject:	Oppose HB 1634, Relating to Taxation

Date: February 16, 2016

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Mahalo,

Forrest Batz HC3 Box 4730 Keaau, HI 96749

From:	Jeyci Kaili <jeyci.kaili@imua.ksbe.edu></jeyci.kaili@imua.ksbe.edu>
Sent:	Sunday, February 14, 2016 6:03 PM
To:	CPCtestimony
Subject:	Oppose HB 1634, Relating to Taxation

Date: February 16, 2016

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Mahalo,

Jeyci Kaili 456 Makani Circle Hilo, HI 96720

From:	Jayson O'Donnell <jaysonod@hawaii.edu></jaysonod@hawaii.edu>
Sent:	Sunday, February 14, 2016 7:09 PM
To:	CPCtestimony
Subject:	Oppose HB 1634, Relating to Taxation

Date: February 16, 2016

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Mahalo,

Jayson O'Donnell 3311 Campbell Ave Honolulu, HI 96815

From:	Mark Levin <levin@hawaii.edu></levin@hawaii.edu>
Sent:	Sunday, February 14, 2016 7:19 PM
To:	CPCtestimony
Subject:	Oppose HB 1634, Relating to Taxation

Date: February 16, 2016

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Mahalo,

Mark Levin 2108 Hunnewell St. Honolulu, HI 96822

From:	Cynthia P Chow <cyn.artemis@gmail.com></cyn.artemis@gmail.com>
Sent:	Sunday, February 14, 2016 7:27 PM
To:	CPCtestimony
Subject:	Oppose HB 1634, Relating to Taxation

Date: February 16, 2016

- To: The Honorable Angus L.k. McKelvey, Chair The Honorable Justin H. Woodson, Vice Chair Members of the House Committee on Consumer Protection & Commerce
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Mahalo,

Cynthia P Chow 46-369 Haiku Road D-6 Kaneohe, HI 96744

From:	Lorrie Ann Santos <anelalani@gmail.com></anelalani@gmail.com>
Sent:	Sunday, February 14, 2016 7:48 PM
To:	CPCtestimony
Subject:	Oppose HB 1634, Relating to Taxation

Date: February 16, 2016

- To: The Honorable Angus L.k. McKelvey, Chair The Honorable Justin H. Woodson, Vice Chair Members of the House Committee on Consumer Protection & Commerce
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Mahalo,

Lorrie Ann Santos 45-415 Lolii Street Kaneohe, HI 96744

From:	Maria Moreno - Chow <morenochow@gmail.com></morenochow@gmail.com>
Sent:	Sunday, February 14, 2016 8:06 PM
To:	CPCtestimony
Subject:	Oppose HB 1634, Relating to Taxation

Date: February 16, 2016

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Mahalo,

Maria Moreno - Chow 548 Uluoa st. Kailua, HI 96734

From:	Donna Chalmers <markheritage19@msn.com></markheritage19@msn.com>
Sent:	Sunday, February 14, 2016 8:28 PM
To:	CPCtestimony
Subject:	Oppose HB 1634, Relating to Taxation

Date: February 16, 2016

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High school students and young adults smoke cigars at twice the rates of all adults. Young people model adult behaviors and more kids are learning to smoke cigars. According to the national 2011 Youth Risk Behavior Survey, young adults (ages 18-24) have the highest cigar smoking rate at 15.9 percent compared to 6.6 percent of all adults that smoked cigars in the past month.

Lowering or capping taxes on any tobacco product sends the wrong public health message. Hawai'i is already conside red a vanguard state in the nation, with our current smoke-free and tobacco control laws protecting our residents and children. Large cigars are already taxed at lower rates than other tobacco products. Lowering the tax on large cigars compared to cigarettes and small cigars will make these products more affordable to price-sensitive youth and encourages those smoking cigarettes to switch to cigars, rather than quit.

Hawai'i has been leading the way in tobacco control, and this bill is a step backwards for our State. I strongly oppose HB 1634 and ask you to hold this bill in committee.

Mahalo,

Donna Chalmers HCR 3 box 11074 Keaau, HI 96749

From:	Nicole Xavier <nhxavier.16@gmail.com></nhxavier.16@gmail.com>
Sent:	Sunday, February 14, 2016 10:45 PM
To:	CPCtestimony
Subject:	Oppose HB 1634, Relating to Taxation

Date: February 16, 2016

- To: The Honorable Angus L.k. McKelvey, Chair The Honorable Justin H. Woodson, Vice Chair Members of the House Committee on Consumer Protection & Commerce
- Re: Strong Opposition to HB 1634, Relating to Taxation
- Hrg: February 17, 2016 at 2:00 pm in Capitol Room 325

I strongly oppose HB 1634, which would lower the tax on large cigars to the lesser of a) 50 cents each or b) 50 percent of the wholesale price for each cigar.

Cigars are tobacco products. According to the National Cancer Institute and the U.S. Surgeon General, cigar smoking causes cancer, heart disease and chronic obstructive pulmonary disease (COPD). Cigar smoke contains the same toxins as cigarette smoke, and many new cigar products are more easily smoked and inhaled just like cigarettes.

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Hawai'i has been leading the way in tobacco control, and this bill is a step backwards for our State. I strongly oppose HB 1634 and ask you to hold this bill in committee.

Mahalo,

Nicole Xavier Kapolei High School

Nicole Xavier

92-320 Kiowao Pl. Kapolei, HI 96707
From:	Alvin Wong <anwprods@hotmail.com></anwprods@hotmail.com>
Sent:	Monday, February 15, 2016 12:16 AM
To:	CPCtestimony
Subject:	Oppose HB 1634, Relating to Taxation

Date: February 16, 2016

- To: The Honorable Angus L.k. McKelvey, Chair The Honorable Justin H. Woodson, Vice Chair Members of the House Committee on Consumer Protection & Commerce
- Re: Strong Opposition to HB 1634, Relating to Taxation
- Hrg: February 17, 2016 at 2:00 pm in Capitol Room 325

I strongly oppose HB 1634, which would lower the tax on large cigars to the lesser of a) 50 cents each or b) 50 percent of the wholesale price for each cigar.

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Hawai'i has been leading the way in tobacco control, and this bill is a step backwards for our State. I strongly oppose HB 1634 and ask you to hold this bill in committee.

Mahalo,

Alvin Wong 1163 Hooli Circle 1163 Hooli Circle Pearl City, HI 96782/1904

From:	Patricia Fleck < pat.fleckconsulting@hawaiiantel.net >
Sent:	Monday, February 15, 2016 5:46 AM
To:	CPCtestimony
Subject:	Oppose HB 1634, Relating to Taxation

Date: February 16, 2016

- To: The Honorable Angus L.k. McKelvey, Chair The Honorable Justin H. Woodson, Vice Chair Members of the House Committee on Consumer Protection & Commerce
- Re: Strong Opposition to HB 1634, Relating to Taxation
- Hrg: February 17, 2016 at 2:00 pm in Capitol Room 325

I strongly oppose HB 1634, which would lower the tax on large cig ars to the lesser of a) 50 cents each or b) 50 percent of the wholesale price for each cigar.

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Lowering or capping taxes on any tobacco product sends the wrong public health message. Hawai'i is already considered a vanguard state in the nation, with our current smoke-free and tobacco control laws protecting our residents and children. Large cigars are already taxed at lower rates than other tobacco products. Lowering the tax on large cigars compared to cigarettes and small cigars will make these products more affordable to price-sensitive youth and encourages those smoking cigarettes to switch to cigars, rather than quit.

Hawai'i has been leading the way in tobacco control, and this bill is a step backwards for our State. I strongly oppose HB 1634 and ask you to hold this bill in committee.

Mahalo, Patricia Fleck

Patricia Fleck 77-215 Ho'owaiwai Court Kailua Kona, HI 96740

From:	Marilyn Gagen <mgagen@gmail.com></mgagen@gmail.com>
Sent:	Monday, February 15, 2016 8:34 AM
To:	CPCtestimony
Subject:	Oppose HB 1634, Relating to Taxation

Date: February 16, 2016

- To: The Honorable Angus L.k. McKelvey, Chair The Honorable Justin H. Woodson, Vice Chair Members of the House Committee on Consumer Protection & Commerce
- Re: Strong Opposition to HB 1634, Relating to Taxation
- Hrg: February 17, 2016 at 2:00 pm in Capitol Room 325

I strongly oppose HB 1634, which would lower the tax on large cigars to the lesser of a) 50 cents each or b) 50 percent of the wholesale price for each cigar.

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Hawai'i has been leading the way in tobacco control, and this bill is a step backwards for our State. I strongly oppose HB 1634 and ask you to hold this bill in committee.

Mahalo,

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

From:	Hau'oli Tomoso <john.a.h.tomoso@gmail.com></john.a.h.tomoso@gmail.com>
Sent:	Monday, February 15, 2016 9:01 AM
То:	CPCtestimony
Subject:	Oppose HB 1634, Relating to Taxation

Date: February 16, 2016

- To: The Honorable Angus L.k. McKelvey, Chair The Honorable Justin H. Woodson, Vice Chair Members of the House Committee on Consumer Protection & Commerce
- Re: Strong Opposition to HB 1634, Relating to Taxation
- Hrg: February 17, 2016 at 2:00 pm in Capitol Room 325

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Lowering or capping taxes on any tobacco product sends the wrong public health message. Hawai'i is already considered a vanguard state in the nation, with our current smoke-free and tobacco control laws protecting our residents and children. Large cigars are already taxed at lower rates than other tobacco products. Lowering the tax on large cigars compared to cigarettes and small cigars will make these products more affordable to price-sensitive youth and encourages those smoking cigarettes to switch to cigars, rather than quit.

Hawai'i has been leading the way in tobacco control, and this bill is a step backwards for our State. I strongly oppose HB 1634 and ask you to hold this bill in committee.

Mahalo, John A. H. Tomoso, MSW, ACSW, LSW 51 Ku'ula Street Kahului, HI 96732-2906

Hau'oli Tomoso

51 Ku'ula Street Kahului, HI 96732

From:	Francis Wong <fbad4@hotmail.com></fbad4@hotmail.com>
Sent:	Monday, February 15, 2016 9:48 AM
To:	CPCtestimony
Subject:	Oppose HB 1634, Relating to Taxation

Date: February 16, 2016

- To: The Honorable Angus L.k. McKelvey, Chair The Honorable Justin H. Woodson, Vice Chair Members of the House Committee on Consumer Protection & Commerce
- Re: Strong Opposition to HB 1634, Relating to Taxation
- Hrg: February 17, 2016 at 2:00 pm in Capitol Room 325

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Hawai'i has been leading the way in tobacco control, and this bill is a step backwards for our State. I strongly oppose HB 1634 and ask you to hold this bill in committee.

Mahalo,

Francis Wong 3522 Ala Aloalo Pl. Honolulu, HI 96818

From:	Ronald Kuriki <kurikir001@hawaii.rr.com></kurikir001@hawaii.rr.com>
Sent:	Monday, February 15, 2016 11:53 AM
To:	CPCtestimony
Subject:	Oppose HB 1634, Relating to Taxation

Date: February 16, 2016

- To: The Honorable Angus L.k. McKelvey, Chair The Honorable Justin H. Woodson, Vice Chair Members of the House Committee on Consumer Protection & Commerce
- Re: Strong Opposition to HB 1634, Relating to Taxation
- Hrg: February 17, 2016 at 2:00 pm in Capitol Room 325

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Hawai'i has been leading the way in tobacco control, and this bill is a step backwards for our State. I strongly oppose HB 1634 and ask you to hold this bill in committee.

Mahalo,

Ronald Kuriki 1655-C Palolo Avenue Honolulu, HI 96816

From:	mailinglist@capitol.hawaii.gov
Sent:	Monday, February 15, 2016 1:08 PM
То:	CPCtestimony
Cc:	keane.tanaka@gmail.com
Subject:	*Submitted testimony for HB1634 on Feb 17, 2016 14:00PM*

# <u>HB1634</u>

Submitted on: 2/15/2016 Testimony for CPC on Feb 17, 2016 14:00PM in Conference Room 325

Submitted By	Organization	<b>Testifier Position</b>	Present at Hearing
Keane Tanaka	Individual	Support	No

Comments:

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

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From:	Jo Ann Ikehara <jikehara@lava.net></jikehara@lava.net>
Sent:	Monday, February 15, 2016 1:29 PM
To:	CPCtestimony
Subject:	Oppose HB 1634, Relating to Taxation
Follow Up Flag:	Follow up
Flag Status:	Flagged

Date: February 16, 2016

- To: The Honorable Angus L.k. McKelvey, Chair The Honorable Justin H. Woodson, Vice Chair Members of the House Committee on Consumer Protection & Commerce
- Re: Strong Opposition to HB 1634, Relating to Taxation
- Hrg: February 17, 2016 at 2:00 pm in Capitol Room 325

I strongly oppose HB 1634, which would lower the tax on large cigars to the lesser of a) 50 cents each or b) 50 percent of the wholesale price for each cigar.

Hawai'i has been leading the way in tobacco control, and this bill is a step backwards for our State. I strongly oppose HB 1634 and ask you to hold this bill in committee.

Mahalo, Jo Ann Ikehara, BS, RRT

Jo Ann Ikehara 2515 North School St 2515 North School Street Honolulu, HI 96819

From:	mailinglist@capitol.hawaii.gov
Sent:	Monday, February 15, 2016 1:30 PM
То:	CPCtestimony
Cc:	myers_florida@rocketmail.com
Subject:	Submitted testimony for HB1634 on Feb 17, 2016 14:00PM

#### <u>HB1634</u>

Submitted on: 2/15/2016 Testimony for CPC on Feb 17, 2016 14:00PM in Conference Room 325

Submitted By	Organization	<b>Testifier Position</b>	Present at Hearing
Johnathon Myers	Individual	Support	No

Comments: Representative Angus McKelvey and Representative Justin Woodson: I understand you will be the Consumer Protection & Commerce (CPC) Chair and Vice Chair, respectively, of the Conference that will be deliberating over House Bill 1634 (HB1634). I am reaching out to you today to STRONGLY SUPPORT and vote AYE on HB1634 written only as an excise tax cap on large or premium cigars. Creating a tax cap on large or premium cigars is not going to create new cigar smokers; all the cigar smokers already exist and we are here to stay. The tax cap will control whether we spend our money locally within the state of Hawai'i and generate taxable revenue for local and small businesses; or with no tax cap we send our money out-of-state via mail order purchases and online purchases and the state of Hawai 'i does not receive a cent. All residents and locals of the state of Hawai'i inherently want to support local businesses and keep the money within the state--we all benefit. It is important to all of us consumers and purveyors of large or premium cigars that you understand. When reviewing all of the testimony, please keep in mind that this is a bill regarding taxation, not a bill regarding health. In summary, STRONGLY SUPPORT and vote AYE on HB1634 written ONLY as an excise tax cap on large or premium cigars. Thank you for your time and support! Your supporter and constituent, Johnathon Myers Cigar Rights Of America Ambassador, Hawai'i

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From:	Kevin Cassel <kevin@cc.hawaii.edu></kevin@cc.hawaii.edu>
Sent:	Monday, February 15, 2016 1:40 PM
To:	CPCtestimony
Subject:	Oppose HB 1634, Relating to Taxation

Date: February 16, 2016

- To: The Honorable Angus L.k. McKelvey, Chair The Honorable Justin H. Woodson, Vice Chair Members of the House Committee on Consumer Protection & Commerce
- Re: Strong Opposition to HB 1634, Relating to Taxation
- Hrg: February 17, 2016 at 2:00 pm in Capitol Room 325

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Hawai'i has been leading the way in tobacco control, and this bill is a step backwards for our State. I strongly oppose HB 1634 and ask you to hold this bill in committee.

Mahalo,

Kevin Cassel 1054 Green St Honolulu, HI 96822

From:	mailinglist@capitol.hawaii.gov
Sent:	Monday, February 15, 2016 1:52 PM
То:	CPCtestimony
Cc:	DHCigarman@aol.com
Subject:	Submitted testimony for HB1634 on Feb 17, 2016 14:00PM

#### <u>HB1634</u>

Submitted on: 2/15/2016 Testimony for CPC on Feb 17, 2016 14:00PM in Conference Room 325

Submitted By	Organization	<b>Testifier Position</b>	Present at Hearing
Dennis A. Huddy	Individual	Support	No

Comments: Representative Angus McKelvey and Representative Justin Woodson: I understand you will be the Consumer Protection & Commerce (CPC) Chair and Vice Chair, respectively, of the Conference that will be deliberating over House Bill 1634 (HB1634). I am reaching out to you today to STRONGLY SUPPORT and vote AYE on HB1634 written only as an excise tax cap on large or premium cigars. Creating a tax cap on large or premium cigars is not going to create new cigar smokers; all the cigar smokers already exist and we are here to stay. The tax cap will control whether we spend our money locally within the state of Hawai'i and generate taxable revenue for local and small businesses; or with no tax cap we send our money out-of-state via mail order purchases and online purchases and the state of Hawai 'i does not receive a cent. All residents and locals of the state of Hawai'i inherently want to support local businesses and keep the money within the state--we all benefit. It is important to all of us consumers and purveyors of large or premium cigars that you understand. When reviewing all of the testimony, please keep in mind that this is a bill regarding taxation, not a bill regarding health. In summary, STRONGLY SUPPORT and vote AYE on HB1634 written ONLY as an excise tax cap on large or premium cigars. Thank you for your time and support! Your supporter and constituent,

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From:	Debbie Apolo <debz96789@gmail.com></debz96789@gmail.com>
Sent:	Monday, February 15, 2016 2:19 PM
To:	CPCtestimony
Subject:	Oppose HB 1634, Relating to Taxation

Date: February 16, 2016

- To: The Honorable Angus L.k. McKelvey, Chair The Honorable Justin H. Woodson, Vice Chair Members of the House Committee on Consumer Protection & Commerce
- Re: Strong Opposition to HB 1634, Relating to Taxation
- Hrg: February 17, 2016 at 2:00 pm in Capitol Room 325

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Hawai'i has been leading the way in tobacco control, and this bill is a step backwards for our State. I strongly oppose HB 1634 and ask you to hold this bill in committee.

Mahalo,

Debbie Apolo, CTTS

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

From:	mailinglist@capitol.hawaii.gov
Sent:	Monday, February 15, 2016 4:02 PM
То:	CPCtestimony
Cc:	sushisupremehawaii@yahoo.com
Subject:	Submitted testimony for HB1634 on Feb 17, 2016 14:00PM

#### <u>HB1634</u>

Submitted on: 2/15/2016 Testimony for CPC on Feb 17, 2016 14:00PM in Conference Room 325

Submitted By	Organization	<b>Testifier Position</b>	Present at Hearing
Grant Kawasaki	Individual	Support	No

Comments: Representative Angus McKelvey and Representative Justin Woodson: I understand you will be the Consumer Protection & Commerce (CPC) Chair and Vice Chair, respectively, of the Conference that will be deliberating over House Bill 1634 (HB1634). I am reaching out to you today to STRONGLY SUPPORT and vote AYE on HB1634 written only as an excise tax cap on large or premium cigars. Creating a tax cap on large or premium cigars is not going to create new cigar smokers; all the cigar smokers already exist and we are here to stay. The tax cap will control whether we spend our money locally within the state of Hawai'i and generate taxable revenue for local and small businesses; or with no tax cap we send our money out-of-state via mail order purchases and online purchases and the state of Hawai 'i does not receive a cent. All residents and locals of the state of Hawai'i inherently want to support local businesses and keep the money within the state--we all benefit. It is important to all of us consumers and purveyors of large or premium cigars that you understand. When reviewing all of the testimony, please keep in mind that this is a bill regarding taxation, not a bill regarding health. In summary, STRONGLY SUPPORT and vote AYE on HB1634 written ONLY as an excise tax cap on large or premium cigars. Thank you for your time and support! Your supporter and constituent, Grant Kawasaki

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Representative Angus McKelvey and Representative Justin Woodson:

I understand you will be the Consumer Protection & Commerce (CPC) Chair and Vice Chair, respectively, of the Conference that will be deliberating over House Bill 1634 (HB1634). I am reaching out to you today to STRONGLY SUPPORT and vote AYE on HB1634 written only as an excise tax cap on large or premium cigars. Creating a tax cap on large or premium cigars is not going to create new cigar smokers; all the cigar smokers already exist and we are here to stay. The tax cap will control whether we spend our money locally within the state of Hawai'i and generate taxable revenue for local and small businesses; or with no tax cap we send our money out-of-state via mail order purchases and online purchases and the state of Hawai'i does not receive a cent. All residents and locals of the state of Hawai'i inherently want to support local businesses and keep the money within the state--we all benefit. It is important to all of us consumers and purveyors of large or premium cigars that you understand. When reviewing all of the testimony, please keep in mind that this is a bill regarding taxation, not a bill regarding health. In summary, STRONGLY SUPPORT and vote AYE on HB1634 written ONLY as an excise tax cap on large or premium cigars. Thank you for your time and support!

Your supporter and constituent,

Noel K. Araki

94-246 Kiaha Loop Mililani, HI 96789 (808) 623-0685 (808) 258-8379

From:	mailinglist@capitol.hawaii.gov
Sent:	Monday, February 15, 2016 7:24 PM
То:	CPCtestimony
Cc:	thasugarbear@hotmail.com
Subject:	*Submitted testimony for HB1634 on Feb 17, 2016 14:00PM*

# <u>HB1634</u>

Submitted on: 2/15/2016 Testimony for CPC on Feb 17, 2016 14:00PM in Conference Room 325

Submitted By	Organization	<b>Testifier Position</b>	Present at Hearing	
leroy woods jr	Individual	Support	No	

Comments:

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

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To: CPC committee

From: Jon Fia

February 15, 2016

Re: HB 1634

Position: In STRONG SUPPORT

As a resident of Hawaii, I understand the difficult financial situation that exists. It is important we all do our part to help the budget, however, I am writing to testify today that the premium cigar industry pays more than its fair share of taxes.

The current cigar tax rate of 50% is disproportionate to any other business in Hawaii that I am aware of:

-The high tax rate has only driven the majority of cigar enthusiasts to mail order to buy their premium cigars instead of buying locally.

-Passing HB 1634 with a .50 cent per cigar cap, would recapture sales lost to mail order and the internet thus supporting small local businesses as well as increasing tax revenue for the state of Hawaii.

-According to industry experts, the Premium Cigar Internet Business currently represents between 55-60% of all premium cigars sold in the U.S. This number is an average for all states. For high cigar tax states such as Hawaii, cigar internet purchases are much much higher. Im very tuned into the local premium cigar scene and it would be easy for me to say that virtually every cigar enthusiast I know makes the majority of their cigar purchases via the internet. In the cigar business, Hawaii is referred to as a "sampling state." That means consumers will buy one cigar for a local retailer to see if they like it and if they do they will search online to purchase boxes. What would you rather have? A couple dollars tax revenue off of one cigar or \$12.50 tax revenue from the sale of a box with the .50 cent tax cap? This is a situation where less is more.

-NO CIGAR taxes nor the state GE excise taxes are charged by online sellers so this makes it very difficult for consumers to ignore savings of anywhere from \$50-\$100 on each box of cigars. I frequently witness consumer walk into a local retailer, inquire about cost on a specific box of cigars, and scoff at the quoted price by the retailer, and then rub it in by telling the retailer that they can buy it online and save 50.00 or more. The retailer explains that we have a 50% state tax but to no avail. To the consumer money is money and they walk out without purchasing anything. This situation happens time and time again to our local retailers. The retailer loses a sale, the state loses tobacco tax revenue and GE tax revenue.

-The .50 cent tax cap is a fair number that would make us competitive. For example, Rhode Island has a higher tax but caps each cigar at \$.50 cents. This cap has served to increase tax revenues in Rhode Island as cigars are more competitively priced with online sellers. Conversely increases in New York made to their cigar tax had almost decimated the industry. They finally woke up and also implemented a cigar tax cap recently. Other states that have very high taxes like Washington State and Oregon have also implemented caps that have rejuvenated the industry and increased state tax revenues. Having a cap would be a win-win situation for the retailers, the consumers, and for the state in increased tax revenue. Many other states have also recognized this and also have implemented tax caps to the tune of 12 states now.

-I would also like to ask that you take those statistics from the anti-tobacco organizations with a grain of salt. They will tell you by raising the tax, the state will increase revenue. They obviously never took Economics 101 and learned the basic principles of price elasticity. When price goes up, sales go down. This is especially true when there are alternative places to buy the same product i.e. the internet. They will also label cigars in the same light as cigarettes which they are not. Somehow they mix in health issues concerning a bill that is supposed to be related to taxation and stir up emotions. They will threaten that the tax cap will create new smokers in the young crowd. The reality is some teenager isn't going to spend 10-15 dollars on a single cigar. With the cap lowering the price of a

premium cigar by two-three dollars with a cap, it wont make young people rush out to become premium cigar smokers.

-Premium cigars need not be bought in shops. It is extremely convenient to purchase online and consumers know this. A lack of a cigar tax cap will continue to chase business out of Hawaii thereby reducing potential revenues. I am confident that this information I have provided is accurate and that the progressive measures taken by other states be considered or our state will continue to lose potential tax revenues to other states.

Thank you for taking my testimony into consideration.

Kindest Regards,

Jon Fia Cigar Enthusiast

From:	mailinglist@capitol.hawaii.gov
Sent:	Monday, February 15, 2016 8:27 PM
То:	CPCtestimony
Cc:	rbrooks@hawaii.rr.com
Subject:	Submitted testimony for HB1634 on Feb 17, 2016 14:00PM

#### <u>HB1634</u>

Submitted on: 2/15/2016 Testimony for CPC on Feb 17, 2016 14:00PM in Conference Room 325

Submitted By	Organization	<b>Testifier Position</b>	Present at Hearing
Ronald Brooks	Individual	Support	No

Comments: Representative Angus McKelvey and Representative Justin Woodson: I understand you will be the Consumer Protection & Commerce (CPC) Chair and Vice Chair, respectively, of the Conference that will be deliberating over House Bill 1634 (HB1634). I am reaching out to you today to STRONGLY SUPPORT and vote AYE on HB1634 written only as an excise tax cap on large or premium cigars. Creating a tax cap on large or premium cigars is not going to create new cigar smokers; all the cigar smokers already exist and we are here to stay. The tax cap will control whether we spend our money locally within the state of Hawai'i and generate taxable revenue for local and small businesses; or with no tax cap we send our money out-of-state via mail order purchases and online purchases and the state of Hawai 'i does not receive a cent. All residents and locals of the state of Hawai'i inherently want to support local businesses and keep the money within the state--we all benefit. It is important to all of us consumers and purveyors of large or premium cigars that you understand. When reviewing all of the testimony, please keep in mind that this is a bill regarding taxation, not a bill regarding health. In summary, STRONGLY SUPPORT and vote AYE on HB1634 written ONLY as an excise tax cap on large or premium cigars. Thank you for your time and support! Your supporter and constituent, Ronald Brooks

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From:	Rudolf Kuszmider <rukich@aol.com></rukich@aol.com>
Sent:	Monday, February 15, 2016 8:51 PM
To:	CPCtestimony
Subject:	Oppose HB 1634, Relating to Taxation

Date: February 16, 2016

- To: The Honorable Angus L.k. McKelvey, Chair The Honorable Justin H. Woodson, Vice Chair Members of the House Committee on Consumer Protection & Commerce
- Re: Strong Opposition to HB 1634, Relating to Taxation
- Hrg: February 17, 2016 at 2:00 pm in Capitol Room 325

I strongly oppose HB 1634, which would lower the tax on large cigars to the lesser of a) 50 cents each or b) 50 percent of the wholesale price for each cigar.

Cigars are tobacco products. According to the National Cancer Institute and the U.S. Surgeon General, cigar smoking causes cancer, heart disease and chronic obstructive pulmonary disease (COPD). Cigar smoke contains the same toxins as cigarette smoke, and many new cigar products are more easily smoked and inhaled just like cigarettes.

Large cigar sales have increased, while sales of small cigars has decreased. Between Fiscal Year 2014 and 2015, cigar sales in Hawai'i increased by 7%. Cigars today are no longer just smoked by older men. Instead, the cigar market consists of products that vary widely in sizes, shapes, flavors and prices, making them appealing to a broader audience, including kids. Lowering the tax will make it even more appealing for teens to start smoking.

High school students and young adults smoke cigars at twice the rates of all adults. Young people model adult behaviors and more kids are learning to smoke cigars. According to the national 2011 Youth Risk Behavior Survey, young adults (ages 18-24) have the highest cigar smoking rate at 15.9 percent compared to 6.6 percent of all adults that smoked cigars in the past month.

Lowering or capping taxes on any tobacco product sends the wrong public health message. Hawai'i is already conside red a vanguard state in the nation, with our current smoke-free and tobacco control laws protecting our residents and children. Large cigars are already taxed at lower rates than other tobacco products. Lowering the tax on large cigars compared to cigarettes and small cigars will make these products more affordable to price-sensitive youth and encourages those smoking cigarettes to switch to cigars, rather than quit.

Hawai'i has been leading the way in tobacco control, and this bill is a step backwards for our State. I strongly oppose HB 1634 and ask you to hold this bill in committee.

Mahalo,

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

From:	Kim Swartz <kswartz@hawaii.edu></kswartz@hawaii.edu>
Sent:	Tuesday, February 16, 2016 7:18 AM
To:	CPCtestimony
Subject:	Oppose HB 1634, Relating to Taxation

Date: February 16, 2016

- To: The Honorable Angus L.k. McKelvey, Chair The Honorable Justin H. Woodson, Vice Chair Members of the House Committee on Consumer Protection & Commerce
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Mahalo,

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

From:	May Rose Dela Cruz <mdelacruz@papaolalokahi.org></mdelacruz@papaolalokahi.org>
Sent:	Tuesday, February 16, 2016 7:35 AM
To:	CPCtestimony
Subject:	Oppose HB 1634, Relating to Taxation

Date: February 16, 2016

- To: The Honorable Angus L.k. McKelvey, Chair The Honorable Justin H. Woodson, Vice Chair Members of the House Committee on Consumer Protection & Commerce
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Mahalo,

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

From:	Carolyn Lee <carolynjayne@msn.com></carolynjayne@msn.com>
Sent:	Tuesday, February 16, 2016 8:43 AM
To:	CPCtestimony
Subject:	Oppose HB 1634, Relating to Taxation

Date: February 16, 2016

- To: The Honorable Angus L.k. McKelvey, Chair The Honorable Justin H. Woodson, Vice Chair Members of the House Committee on Consumer Protection & Commerce
- Re: Strong Opposition to HB 1634, Relating to Taxation
- Hrg: February 17, 2016 at 2:00 pm in Capitol Room 325

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Mahalo,

Carolyn Lee 2201 Helo Place Honolulu, HI 96816

From:	Koa Robinson <krobinson@cc.hawaii.edu></krobinson@cc.hawaii.edu>
Sent:	Tuesday, February 16, 2016 1:01 PM
To:	CPCtestimony
Subject:	Oppose HB 1634, Relating to Taxation

Date: February 16, 2016

- To: The Honorable Angus L.k. McKelvey, Chair The Honorable Justin H. Woodson, Vice Chair Members of the House Committee on Consumer Protection & Commerce
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Mahalo,

Koa Robinson 701 Ilalo Street Honolulu, HI 96813

From:	Tyler Ralston <dgkahalas@gmail.com></dgkahalas@gmail.com>	
Sent:	Tuesday, February 16, 2016 11:58 AM	
To:	CPCtestimony	
Subject:	Oppose HB 1634, Relating to Taxation	

Date: February 16, 2016

- To: The Honorable Angus L.k. McKelvey, Chair The Honorable Justin H. Woodson, Vice Chair Members of the House Committee on Consumer Protection & Commerce
- Re: Strong Opposition to HB 1634, Relating to Taxation
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Mahalo,

Tyler Ralston PO Box 10528 Honolulu, HI 96816

From:	Nicole Kerr <nicole.kerr@ah.org></nicole.kerr@ah.org>	
Sent:	Tuesday, February 16, 2016 11:49 AM	
To:	CPCtestimony	
Subject:	Oppose HB 1634, Relating to Taxation	

Date: February 16, 2016

- To: The Honorable Angus L.k. McKelvey, Chair The Honorable Justin H. Woodson, Vice Chair Members of the House Committee on Consumer Protection & Commerce
- Re: Strong Opposition to HB 1634, Relating to Taxation
- Hrg: February 17, 2016 at 2:00 pm in Capitol Room 325

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Mahalo,

Nicole Kerr 520 N. Kalaheo Kailua, HI 96734

From:	Kanani Kilbey <kilbeykn@ah.org></kilbeykn@ah.org>
Sent:	Tuesday, February 16, 2016 11:30 AM
To:	CPCtestimony
Subject:	Oppose HB 1634, Relating to Taxation

Date: February 16, 2016

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Mahalo,

Kanani Kilbey 642 Ulukahiki Street Suite 105 Kailua, HI 96734

From:	Napualani Spock <nspock@yahoo.com></nspock@yahoo.com>
Sent:	Tuesday, February 16, 2016 10:51 AM
To:	CPCtestimony
Subject:	Oppose HB 1634, Relating to Taxation

Date: February 16, 2016

- To: The Honorable Angus L.k. McKelvey, Chair The Honorable Justin H. Woodson, Vice Chair Members of the House Committee on Consumer Protection & Commerce
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Mahalo,

Napualani Spock P.O. Box 880868 Pukalani, HI 96788

From:	Patti Ornellas <patti.ornellas@cancer.org></patti.ornellas@cancer.org>
Sent:	Tuesday, February 16, 2016 9:41 AM
То:	CPCtestimony
Subject:	Oppose HB 1634, Relating to Taxation

Date: February 16, 2016

- To: The Honorable Angus L.k. McKelvey, Chair The Honorable Justin H. Woodson, Vice Chair Members of the House Committee on Consumer Protection & Commerce
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Lowering or capping taxes on any tobacco product sends the wrong public health message. Hawai'i is already considered a vanguard state in the nation, with our current smoke-free and tobacco control laws protecting our residents and children. Large cigars are already taxed at lower rates than other tobacco products. Lowering the tax on large cigars compared to cigarettes and small cigars will make these products more affordable to price-sensitive youth and encourages those smoking cigarettes to switch to cigars, rather than quit.

Hawai'i has been leading the way in tobacco control, and this bill is a step backwards for our State. I strongly oppose HB 1634 and ask you to hold this bill in committee.

Mahalo,

Patti Ornellas 3343 Kanakolu Street Lihue, HI 96766

From:	Maile Goo <goomaile@yahoo.com></goomaile@yahoo.com>	
Sent:	Tuesday, February 16, 2016 9:44 AM	
To:	CPCtestimony	
Subject:	Oppose HB 1634, Relating to Taxation	

Date: February 16, 2016

- To: The Honorable Angus L.k. McKelvey, Chair The Honorable Justin H. Woodson, Vice Chair Members of the House Committee on Consumer Protection & Commerce
- Re: Strong Opposition to HB 1634, Relating to Taxation
- Hrg: February 17, 2016 at 2:00 pm in Capitol Room 325

I strongly oppose HB 1634, which would lower the tax on large cigars to the lesser of a) 50 cents each or b) 50 percent of the wholesale price for each cigar.

Cigars are tobacco products. According to the National Cancer Institute and the U.S. Surgeon General, cigar smoking causes cancer, heart disease and chronic obstructive pulmonary disease (COPD). Cigar smoke contains the same toxins as cigarette smoke, and many new cigar products are more easily smoked and inhaled just like cigarettes.

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Mahalo,

Maile Goo 3683 Woodlawn Terrace Place Honolulu, Hawaii 96822 Maile Goo 3683 Woodlawn Terrace Place Honolulu, HI 96822

From:	Nora Usita, RN <nusita.metrocare@gmail.com></nusita.metrocare@gmail.com>
Sent:	Tuesday, February 16, 2016 7:39 PM
To:	CPCtestimony
Subject:	Oppose HB 1634, Relating to Taxation

Date: February 16, 2016

- To: The Honorable Angus L.k. McKelvey, Chair The Honorable Justin H. Woodson, Vice Chair Members of the House Committee on Consumer Protection & Commerce
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Mahalo,

Nora Usita, RN 170 Aikane circle Hilo, HI 96720

From:	Bryan Mih <bmih@hawaii.edu></bmih@hawaii.edu>	
Sent:	Tuesday, February 16, 2016 8:01 PM	
To:	CPCtestimony	
Subject:	Oppose HB 1634, Relating to Taxation	

Date: February 16, 2016

- To: The Honorable Angus L.k. McKelvey, Chair The Honorable Justin H. Woodson, Vice Chair Members of the House Committee on Consumer Protection & Commerce
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Mahalo, Bryan Mih, MD MPH FAAP Pediatrician

Bryan Mih 1944 Naniu Pl Honolulu, HI 96822

From:	mailinglist@capitol.hawaii.gov
Sent:	Tuesday, February 16, 2016 8:18 PM
То:	CPCtestimony
Cc:	BronsonKSilva@gmail.com
Subject:	Submitted testimony for HB1634 on Feb 17, 2016 14:00PM

#### <u>HB1634</u>

#### Submitted on: 2/16/2016 Testimony for CPC on Feb 17, 2016 14:00PM in Conference Room 325

Submitted By	Organization	<b>Testifier Position</b>	Present at Hearing
Bronson K. Silva	Individual	Support	No

Comments: Aloha Committee on Consumer Protection and Commerce: My name is Bronson K. Silva. I am a voter and resident of Hawai'i. I truly appreciate the opportunity to address you today as a fellow constituent. I am in strong support of House Bill 1634. The State of Hawaii, as a whole, is moving towards supporting local businesses in the hope of fostering a stronger independent local economy. Nevertheless, not all Hawai'i businesses benefit from this trend. Hawaii's businesses and premium cigar manufacturer currently face very steep taxes on large cigar products. In addition to taxes provided by law, Section 245-3 of the Hawaii Revised Statutes imposes an excise tax of 50% of the wholesale price for each large cigar. Tourists and Hawai'i residents recognize the steep prices of premium cigars in Hawai'i. Tourists purchase lower priced imported cigars over locally-produced premium cigars. Hawai'i residents often purchase cigars from competitively priced online vendors instead of local retailers. Respectively, both instances create a loss of revenue within the State of Hawaii. The effect of a tax cap, as proposed in HB 1634, will not create or increase the number of cigar consumers. Existing laws already restrict the access and use of tobacco products by individuals under the age of 21. The effect of a tax cap, as proposed in HB 1634, will simply increase tax revenue within the State of Hawaii and support the local economy. I support the purpose of HB 1634 in addressing the clear disadvantage that Hawaii's businesses currently face by changing the tax rate on the sales of premium cigars under HRS § 245- 3. Thank you very much for the opportunity to testify in support of House Bill 1634. Mahalo, Bronson K. Silva BronsonKSilva@gmail.com / (202)709-9611

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

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

From:	Michelle Kwock <nina2beach@yahoo.com></nina2beach@yahoo.com>
Sent:	Tuesday, February 16, 2016 9:39 PM
To:	CPCtestimony
Subject:	Oppose HB 1634, Relating to Taxation

Date: February 16, 2016

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Mahalo,

Michelle Kwock 814 Kinau #303 Honolulu, HI 96813

TO:	Chair Angus McKelvey and Members of the Senate Committee on Consumer Protection & Commerce

- FROM: Mokule'ia Cigar Company
- RE: HB 1634, Large Cigars; Tax Hearing Date: February 17, 2016 Time: 2:00 PM

My name is Kalani Matsuura and I am the owner of Mokule'ia Cigar Company. I recently started retailing large premium cigars in June of 2014.

I support SB 2135 which creates a tax cap on the sale of large premium cigars. I am a tobacconist and a consumer of large premium cigars. Until becoming a cigar retailer I purchased majority of my large premium cigars online. Purchasing online gains no revenue for the state. The cap would benefit local cigar retailers, consumers and generate revenue for the State. The cap will allow local retailers to price premium cigars at competitive rates and consumers will be able to purchase premium cigars at fair market pricing. The State would see in increase in local sales thus, gaining tax revenue for the State. Protection of our current brick and mortar cigar stores and cigar retailers is paramount. The tax cap will provide the local cigar industry potential for growth and stability.

Mahalo for considering this testimony.



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

House Committee on Consumer Protection and Commerce Representative Angus McKelvey, Chair Representative Justin Woodson, Vice Chair

# HB 1634 – RELATING TO TAXATION Cory Chun, Government Relations Director – Hawaii Pacific American Cancer Society Cancer Action Network

Thank you for the opportunity to provide testimony in *opposition* of HB 1634, which changes the excise tax rate on large cigars by setting the maximum tax at \$.50 per large cigar.

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

# Cigar use has substantial health risks.

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

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

# Cigars are not a safer alternative to cigarettes.

Cigars contain the same cancer-causing substances as cigarettes and other tobacco products. Cigar smoking increases the risk of cancers of the lung, mouth, larynx, esophagus, and likely pancreas and bladder (if inhaled). Cigar smokers are four to ten times more likely to die from laryngeal, oral, or esophageal cancers than nonsmokers. Even cigar smokers who don't inhale are still breathing in large amounts of smoke that come from the lit end of the cigar and face an increased risk of lung cancer.

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

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

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

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