

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

WRITTEN ONLY

**Testimony in SUPPORT of SB2691 SD1  
RELATING TO CHAPTER 245, HAWAII REVISED STATUTES**

SENATOR JILL N. TOKUDA, CHAIR  
SENATE COMMITTEE ON WAYS AND MEANS

Hearing Date: February 25, 2016

Room Number: 211

1 **Fiscal Implications:** None to the Department of Health

2 **Department Testimony:** The Department of Health (DOH) supports SB2691 SD1 which  
3 proposes to impose an excise tax on electronic smoking devices (ESD) and e-liquids.

4 ESDs are not harmless alternatives to combustible tobacco products as they contain  
5 nicotine and low levels of carcinogens.<sup>1</sup> In addition to acute poisoning risks, exposure to  
6 nicotine has been shown to harm both maternal and fetal health during pregnancy, and may have  
7 a lasting negative impact on adolescent brain development.<sup>2</sup> Use of ESDs have been associated  
8 with such symptoms as airway obstruction, increased diastolic blood pressure, increased heart  
9 rate, palpitation, cough, and throat irritation.<sup>3</sup> Decreasing the prevalence of nicotine use can  
10 significantly benefit public health. Increasing the price through taxation is an effective way to  
11 accomplish this goal. Research has shown that increasing the price of tobacco products results in  
12 a decrease in initiation by new users and a decrease in the amount of tobacco use by current  
13 users.<sup>4</sup> This is especially true among younger smokers, who are the most price-sensitive  
14 consumers. Increasing the tax on ESDs and e-liquid is a strategy to accomplish this important  
15 public health outcome.

---

<sup>1</sup> Cheng T. Chemical evaluation of electronic cigarettes. *Tobacco Control* 2014; 23:11-17

<sup>2</sup> Campaign for Tobacco-Free Kids. *Raising Cigarette Taxes Reduces Smoking, Especially Among Kids (And the Cigarette Companies Know it)* [www.http://tobaccofreekids.org/research/factsheets/pdf/0146.pdf](http://tobaccofreekids.org/research/factsheets/pdf/0146.pdf)

<sup>3</sup> Pisinger C., Dossing M. A systematic review of the health effects of electronic cigarettes. *Presse Med* 2014; 69:248-260

<sup>4</sup> *ibid*

1           The DOH supports this measure to regulate the price of disposable ESDs and e-liquid  
2 through taxation. Currently, there are over 22 states that have introduced bills that would assess  
3 an excise tax on ESDs and e-liquids. Besides the District of Columbia and the city of Chicago,  
4 there are four states that have already enacted taxes on ESDs or e-liquids: Kansas, Louisiana,  
5 Minnesota, and North Carolina.

6           The DOH concurs with the legislature that there should not be a lower-priced tobacco  
7 alternative to cigarettes in Hawaii, and supports tax parity on disposable ESDs with cigarettes.

8           Several studies have show that regardless of labeling, e-liquids often contain nicotine.  
9 Therefore, the DOH suggests that until the manufacturing and labeling of these products are  
10 enforced by the Food and Drug Administration, the tax be applied to all of the e-liquid products  
11 and presume that all products contain nicotine unless proven otherwise.

12           Thank you for the opportunity to testify.

13 **Offered Amendments:** None

14

15

16

17

18

19

20

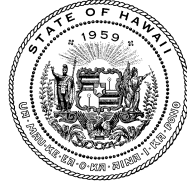
21

22

23

DAVID Y. IGE  
GOVERNOR

SHAN TSUTSUI  
LT. GOVERNOR



STATE OF HAWAII  
**DEPARTMENT OF TAXATION**

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

MARIA E. ZIELINSKI  
DIRECTOR OF TAXATION

JOSEPH K. KIM  
DEPUTY DIRECTOR

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

Date: February 25, 2016  
Time: 9:30 A.M.  
Place: Conference Room 211, State Capitol

From: Maria E. Zielinski, Director  
Department of Taxation

Re: S.B. 2691, S.D. 1, Relating to Chapter 245, Hawaii Revised Statutes.

The Department of Taxation (Department) offers the following comments on S.B. 2691, S.D. 1 for your consideration.

S.B. 2691, S.D. 1, makes numerous amendments to the Cigarette and Tobacco Tax Law under chapter 245, Hawaii Revised Statutes (HRS). The cumulative effect of these changes is to expand the Tobacco Tax Law to tax disposable electronic smoking devices and nicotine-containing e-liquid. S.B. 2691, S.D. 1, also requires wholesalers and retailers of these products to register with the Department and pay annual license and permit fees. S.B. 2691, S.D. 1 is effective January 1, 2017.

The Senate Committee on Commerce, Consumer Protection, and Health made many of the Department's suggested changes to S.B. 2691. The Department appreciates the consideration of its recommendations.

However, the Department notes that its suggested amendments to S.B. 2691 were based on the fact that S.B. 2691 expanded the tobacco tax to all types of electronic smoking devices, including both disposable and reusable electronic smoking devices. The Department notes that S.B. 2691, S.D. 1, deletes the provision expanding the tax to reusable electronic smoking devices and instead taxes only disposable electronic smoking devices. As a result the Department recommends the following technical amendments:

- In Section 2 of the bill, beginning on page 5, line 11, amending the definitions of both "dealer" and "retailer" by changing the phrase "electronic smoking device" to "disposable electronic smoking device." Additionally, the same amendment should be made to the definition of "wholesaler" on page 7, line 4. As currently written, this bill would require wholesalers and retailers who deal exclusively in reusable smoking

devices (and don't sell disposable devices, e-liquid or other tobacco products) to register with the Department, and report certain sales, but not pay any taxes. To lessen potential confusion, the Department requests that anyone required to register with it under chapter 245, HRS, be a person subject to the tax, and that any information such persons must report be related to the calculation and collection of the tax. This amendment and the following amendments will result in registration by person subject to the tobacco tax and reporting of this relevant information.

- In Section 2 of the bill, beginning on page 6, line 6, amending the definitions of "sale," or "sold" by replacing the phrase "electronic smoking device" with the phrase "disposable electronic smoking device."
- In Section 2 of the bill, beginning on page 6, line 10, amending the definition of "wholesale price" by replacing the phrase "electronic smoking devices, or e-liquid" with the phrase "or disposable electronic smoking devices." The tax on e-liquid is imposed per milliliter sold as opposed to on the wholesale price. The Department suggests removing reference to e-liquid from the definition of "wholesale price" will alleviate potential confusion over how the tax is calculated.
- In Section 3 of the bill, replacing every instance of the phrase "electronic smoking devices, or e-liquid" with the phrase "disposable electronic smoking devices, or e-liquid."
- In Section 3 of the bill, beginning on page 11, line 5, amending the language changing subsection (o) by inserting the word "disposable" before the three instances of the phrase "electronic smoking device."
- In Section 4 of the bill, beginning on page 16, line 2, replacing the phrase "electronic smoking device" with "disposable electronic smoking device."
- In Section 5 of the bill, on page 16, line 13, replacing the phrase "electronic smoking device" with "disposable electronic smoking device."
- In Section 5 of the bill, on page 17, lines 6 and 7, deleting the new paragraph (6).
- In Section 6 of the bill, beginning on page 17, line 11, replacing all instances of the phrase "electronic smoking device" and "electronic smoking product" with "disposable electronic smoking device."
- In Section 7 of the bill, on page 19, replacing the two instances of the phrase "electronic smoking device" with "disposable electronic smoking device."
- In Section 8 of the bill, on page 20, line 12, replacing the phrase "electronic smoking device" in the section title with the phrase "disposable electronic smoking device."

- In Section 8 of the bill, on page 21, lines 6-9, delete the new paragraph (4).
- In Section 9 of the bill, on page 21, line 15, replacing the phrase “electronic smoking device” in the section title with the phrase “disposable electronic smoking device.”
- In section 9 of the bill, on pages 21 and 22, replacing the two instances of the phrase “electronic smoking device” with the phrase “disposable electronic smoking device.”

The Department defers to the Department of Health with respect to the effect S.B. 2691, S.D. 1, would have on the State's health and wellness.

Thank you for the opportunity to provide comments.



# UNIVERSITY OF HAWAII SYSTEM

## Legislative Testimony

---

Written Testimony Presented Before the  
Senate Committee on Ways and Means  
February 25, 2016 at 9:30 a.m.

By

Robert Bley-Vroman, Chancellor

and

Jerris Hedges, MD, MS, MMM

Dean, John A. Burns School of Medicine

Interim Director, University of Hawai'i Cancer Center

University of Hawai'i at Mānoa

SB 2691 SD1 – RELATING TO CHAPTER 245, HAWAII REVISED STATUTES

Chair Tokuda, Vice Chair Dela Cruz, and Members of the Committee:

The University of Hawai'i Cancer Center strongly supports this bill.

The UH Cancer Center is one of only 69 institutions in the United States that hold the prestigious National Cancer Institute (NCI) designation, and is the only NCI-designated center in the Pacific. The NCI designation provides cancer researchers in Hawai'i with greater access to federal funding and research opportunities. More importantly, it gives the people of Hawai'i and the Pacific region access to many innovative and potentially life-saving clinical trials without the necessity of traveling to the mainland.

Our passion at the UH Cancer Center is to be a world leader in eliminating cancer through research, education and improved patient care. Because tobacco consumption is a leading preventable cause of cancer, we take all issues related to tobacco in Hawai'i very seriously. Whereas the UH Cancer Center always has supported strong tobacco control measures in Hawai'i, the recent emergence of electronic smoking devices (e-cigarettes) presents new challenges for tobacco control and tobacco-related legislation.

To address these challenges, UH Cancer Center researchers have been actively involved in conducting studies about cigarette smoking and e-cigarette use among adolescents and young adults in Hawai'i, a vulnerable population for initiation of both cigarette smoking and e-cigarette use.

The UH Cancer Center perspective on electronic smoking devices is therefore informed by data recently obtained from Hawai'i adolescents and young adults who are participants in original research conducted by our own faculty. Research conducted in Hawai'i high schools by Thomas Wills, PhD, has confirmed that rates of e-cigarette use by Hawai'i adolescents are at least double the rate of e-cigarette use observed in studies of mainland adolescents. Furthermore, his study published in the peer-reviewed

journal *Pediatrics* clarified a reason why e-cigarette use is growing nationally among teens, as his data suggest that e-cigarettes may be operating to recruit lower-risk adolescents to smoking. And recently Pallav Pokhrel, PhD, and Thaddeus Herzog, PhD, published on the topic of e-cigarettes and motivation to quit smoking. Drs. Pokhrel and Herzog also assessed differences between smokers who used e-cigarettes to quit versus those who used FDA-approved nicotine replacement therapy. Additionally, these researchers have published on the effects of e-cigarette marketing on harm perceptions, as well as e-cigarette use expectancies and their impact on e-cigarette use among young adults.

This research is vital to gaining an evidence-based understanding of what drives acceptance of this emerging technology, what users believe regarding its safety, and what the consequences are for adolescents, whose brains are particularly susceptible to nicotine.

As scientific research on electronic smoking devices progresses, we will have a stronger basis to adjust laws according to evidence. At the present time, however, caution is warranted. As others have noted, the FDA currently does not regulate e-cigarettes, and thus the consumer has no assurances regarding e-cigarette ingredients. Further, because of the novelty of e-cigarettes, the long term effects of using these devices are unknown. A further concern, not often discussed, is the potential for electronic smoking devices to be used as drug delivery devices for substances other than nicotine. Moreover, findings by Dr. Wills, published in the journal *Tobacco Control*, show that e-cigarette use among adolescents is a risk factor for initiation of cigarette smoking.

We believe imposing an excise tax on disposable electronic smoking devices, reusable electronic smoking devices, and e-liquid sold by any wholesaler or dealer like the excise tax imposed on the sale of cigarettes creates fairness in the market place. There is serious concern among health professionals that addictive tobacco products other than cigarettes – including snuff, chewing tobacco, loose roll-your-own tobacco, and now electronic smoking devices – are attracting a new generation of tobacco users. While the dangers of smoking are well known, national research also tells us there is no safe form of tobacco use. Taxation also provides a disincentive for e-cigarette use among youth and thus may help to reduce the rate of cigarette smoking.

We respectfully urge you to pass this bill.



Date: February 24, 2016

To: The Honorable Jill Tokuda, Chair  
The Honorable Donovan Dela Cruz, Vice Chair  
Members of the Senate Committee on Ways and Means

From: Trish La Chica, Policy and Advocacy Director, Hawai'i Public Health Institute

Re: **STRONG SUPPORT for SB2691, SD1, Relating to Chapter 245, Hawaii Revised Statutes**

Hrg: February 25, 2016 at 9:30am at Conference Room 211

---

Thank you for the opportunity to submit testimony in **STRONG SUPPORT** of SB 2691, SD1 which proposes a tax on disposable electronic smoking devices, including e-liquids containing nicotine.

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.

**Electronic smoking devices (ESDs) are currently not regulated and should be taxed.** ESDs, or e-cigarettes, are battery-powered devices that give the user doses of nicotine and other additives in aerosol form. Multiple federal agencies have determined that there is not enough evidence to prove that ESDs help users to quit smoking cigarettes. In fact, the Centers for Disease Control mention that ESD smokers remain dual users, or smoke cigarettes and e-cigarettes at the same time and are concerned that the trend on ESDs are driving more children to use tobacco products for the first time.

In 2015, the State Legislature extended its smoke-free indoor air policies to include e-cigarettes. In 2015, 22 states introduced legislation to tax e-cigarettes. **The Coalition respectfully recommends a tax of 50 cents per milliliter of e-liquid**, similar to Chicago's tax of 55 cents per milliliter. The Coalition also recommends we **tax disposable ESDs at the same rate of other tobacco products (currently 70%)**. In a poll conducted by Ward Research Inc. for the Coalition in November 2015, 77% of registered Hawai'i voters were in support of taxing e-cigarettes at the same rate as cigarettes or other tobacco products.

**The Coalition further recommends that a portion of the revenue collected from ESD and e-liquid taxes be dedicated to tobacco prevention and control.** The same poll conducted in 2015 found that residents overwhelmingly agree (87%) that it is important for the State to earmark some of the revenue from

[tobaccofreehawaii.org](http://tobaccofreehawaii.org) • [hiphi.org](http://hiphi.org) • 850 Richards Street, suite 201 • Honolulu, Hawai'i 96813





cigarette and tobacco taxes to fund tobacco prevention and cessation programs. **Currently no revenue from cigarette or OTP taxes is appropriated for tobacco prevention and cessation.** When the price of tobacco increases, more people seek help to quit and we need to ensure programs are available and accessible by the public to help them quit.

Most electronic smoking devices (ESDs) contain nicotine, an addictive drug and other toxic chemicals which are inhaled as an aerosol by the user. Nicotine is derived from tobacco and **last year, the State Legislature defined ESDs as a tobacco product in Hawaii HRS, Chapter 328J-1. Because ESDs are not subject to current State tobacco tax laws, they are seen as lower-priced tobacco alternatives with virtually no restrictions that can be appealing to the youth.**

**ESDs have been proven to be harmful.** It is important to know the extent of harm that an ESD can bring to users:

- **Poisonous** – There were 3,067 reported cases of nicotine poisoning related to ESD and liquid nicotine exposures in 2015. Most of these cases involved children under the age of 6<sup>i</sup>. There has been one documented case of a child dying from nicotine poisoning.
- **Fire Hazard** – ESD batteries are known to explode and have been linked to more than 100 fires<sup>ii</sup>, including exploding in a man's mouth<sup>iii</sup>. In 2015, the Federal Aviation Administration banned ESDs from checked luggage due to fire concerns.
- **Health Risks** – developing evidence show that ESD use restricts lung function<sup>iv</sup>, is linked to heart disease<sup>v</sup>, and leads to respiratory illnesses such as asthma and bronchitis<sup>vi</sup>. In addition, e-liquid flavors are toxic to lung cells.<sup>vii</sup> The CDC reported that exposure to nicotine may have a lasting negative impact on adolescent brain development<sup>viii</sup>.

**Youth use of ESDs are at an all-time high in Hawai'i.** Data from the 2014 Hawai'i Department of Health Youth Tobacco Survey show that ESD use tripled among public high school students quadrupled among middle school students. This is 1 in 5 or 22% of high school youth smoking e-cigarettes and 1 in 10 or 12% of middle schoolers. This far exceeds the national average of 13.4% for high school students and 3.9% for middle school students<sup>ix</sup>. Adult e-cigarette use was 20% in 2014.

Adults and teens are experimenting with e-cigarettes because they are promoted as harmless, fun or as an effective way to quit. An eCig company based in Hawai'i, promotes e-liquids as getting "the same experience from vaping as you did when you were smoking tobacco cigarettes"<sup>x</sup> recommending first-time users to start with an 8mg nicotine strength. Further, reusable ESDs are marketed as inexpensive, telling users that they are "getting 2.5 packs worth of puffs for a fraction of the cost of a traditional cigarette. On top of that, they are refillable and reusable meaning you are getting the best bang for your buck...!"<sup>xi</sup> These are the same tobacco marketing tactics called out by the Surgeon General as predatory. Popular local e-liquid flavors include Kona coffee, Maui mango, Pele's papaya, and pineapple punch. Further, Big Tobacco companies are now all active in the e-cigarette business<sup>xii</sup>.



Increasing taxes is a proven strategy in encouraging smokers to quit and helping to prevent kids from becoming introduced and addicted to nicotine. The Coalition asks that ESDs be taxed at rates similar to tobacco products because this sends a consistent public health message and helps to address the alarming uptake among our youth.

Thank you for the opportunity to testify. We strongly support SB 2691, SD1 and respectfully ask you to pass this measure out of committee.

Mahalo,

A handwritten signature in black ink, appearing to read "Trish".

Trish La Chica

Policy and Advocacy Director

**ATTACHED:**

Chicago Liquid Nicotine Product Tax Ordinance

<sup>i</sup> American Association of Poison Control Centers. E-cigarettes and liquid nicotine. American Association of Poison Control Centers. Retrieved from <http://www.aapcc.org/alerts/e-cigarettes/>

<sup>ii</sup> <http://www.telegraph.co.uk/news/health/news/11203884/E-cigarettes-linked-to-more-than-100-fires.html>

<sup>iii</sup> "Man Suffers Severe Injuries After E-Cigarette Explodes in His Mouth" 15 Feb 2012. <http://abcnews.go.com/Health/electric-cigarette-explodes-fla-mans-face/story?id=15645605>

<sup>iv</sup> Vardavas, C I. et. al. (2012). Short-term pulmonary effects of using an electronic cigarette: impact on respiratory flow resistance, impedance, and exhaled nitric oxide. <http://www.ncbi.nlm.nih.gov/pubmed/22194587>

<sup>v</sup> Christensen, J. (2013, December 16). Nicotine in e-cigs, tobacco linked to heart disease. CNN. Retrieved from <http://www.cnn.com/2013/12/16/health/nicotine-e-cigarettes/>

<sup>vi</sup> Navy and Marine Corps Public Health Center. E-cigarettes: Harmful or helpful? Navy Medicine. Retrieved from [http://www.med.navy.mil/sites/nmcphc/Documents/health-promotion-wellness/tobacco-free-living/Frequent\\_Questions\\_about\\_Electronic\\_Cigarettes.pdf](http://www.med.navy.mil/sites/nmcphc/Documents/health-promotion-wellness/tobacco-free-living/Frequent_Questions_about_Electronic_Cigarettes.pdf)

<sup>vii</sup> "E-Cigarette Flavorings Can Be Toxic to Lung Cells" 18 May 2015. <https://www.healthline.com/health-news/e-cigarette-flavorings-can-be-toxic-to-lung-cells-051815>

<sup>viii</sup> U.S. Centers for Disease Control and Prevention. "E-cigarette use triples among middle and high school students in just one year." 16 April 2015. <http://www.cdc.gov/media/releases/2015/p0416-e-cigarette-use.html>

<sup>ix</sup> Ibid.

<sup>x</sup> <http://www.volcanoecigs.com/new-to-vaping.html>

<sup>xi</sup> <http://www.volcanoecigs.com/faq/>

<sup>xii</sup> "More E-Cigarettes in the Hands of Big Tobacco ." 3 Feb 2014. <http://blogs.wsj.com/corporate-intelligence/2014/02/03/more-e-cigarettes-in-the-hands-of-big-tobacco/>

## **CHAPTER 3-47**

### **CHICAGO LIQUID NICOTINE PRODUCT TAX**

#### **3-47-010 Title.**

This chapter shall be known and cited as the "Chicago Liquid Nicotine Product Tax Ordinance," and the tax herein imposed shall be known and cited as the "Chicago Liquid Nicotine Product Tax."

#### **3-47-020 Definitions.**

Whenever any of the following words, terms, or phrases are used in this chapter, they shall have the following meanings:

"Department" means the department of finance of the City.

"Electronic cigarette" has the meaning ascribed to that term in Section 7-32-010 of this Code.

*"Liquid nicotine product" means: (1) any electronic cigarette containing liquid, gel, or other solution that contains nicotine; and (2) any other container of liquid, gel, or other solution where the liquid, gel, or other solution (i) contains nicotine and (ii) is intended to be utilized in an electronic cigarette. The term "liquid nicotine product" does not include any product regulated by the United States Food and Drug Administration under Chapter V of the Food, Drug, and Cosmetic Act. 21 U.S.C. § 301 et seq.*

"Product unit" means each individual liquid nicotine product, without regard to whether the product is sold as a single piece or as multiple pieces within the same package.

"Purchaser" means any person who purchases in a retail sale.

"Retail liquid product nicotine dealer" or "retailer" means any person who engages in the business of the retail sale of liquid nicotine products in the City.

"Retail sale" means any sale to a person for use or consumption, and not for resale.

"Sale" or "purchase" means any transfer of ownership or title or both, any exchange or barter, in any manner or by any means whatsoever for a valuable consideration.

"Wholesale liquid nicotine product dealer" or "wholesaler" means any person who engages in the business of selling or supplying liquid nicotine products to any person for resale in the City.

#### **3-47-030 Tax imposed.**

A tax is hereby imposed on the retail sale of liquid nicotine products in the City. This tax shall be paid by the purchaser, and nothing in this chapter shall be construed to impose a tax on the occupation of retail or wholesale liquid nicotine product dealer. The tax shall be imposed at a rate of \$0.80 per product unit, plus an additional \$0.55 per fluid milliliter of consumable liquid, gel, or other solution contained in the product.

SECTION 2. Following due passage and publication, this ordinance shall take effect on January 1, 2016, and the figures set forth herein shall be deemed to immediately supersede the figures set forth in Section 3-47-030 of the Municipal Code as set forth in the 2016 Substitute Revenue Ordinance, as Amended.

#### **3-47-040 Liability for payment.**

The ultimate incidence and liability for payment of the tax imposed by this chapter is to be borne by the purchaser of liquid nicotine product. It shall be a violation of this chapter for a retail liquid

nicotine product dealer to fail to include the tax imposed herein in the sale price of the liquid nicotine product, or to otherwise absorb such tax.

### **3-47-050 Collection.**

A. Except as otherwise provided herein, the tax imposed herein shall be collected by each wholesale liquid nicotine product dealer who sells a liquid nicotine product to a retail liquid nicotine product dealer located in the City. The wholesale liquid nicotine product dealer shall remit the tax and file returns in accordance with Section 3-47-060 of this chapter.

B. Any wholesale liquid nicotine product dealer required to remit the tax imposed by this chapter shall collect the tax from each retail liquid nicotine product dealer in the city to whom the sale of a liquid nicotine product is made, and any such retail liquid nicotine product dealer shall in turn then collect the tax from the retail purchaser of said liquid nicotine product.

C. If any retailer receives or otherwise obtains a liquid nicotine product upon which the tax imposed herein applies and has not been collected by any wholesale liquid nicotine product dealer, then the retailer shall collect such tax and remit it directly to the department in accordance with Section 3-47-060 of this chapter.

D. If a wholesale liquid nicotine product dealer sells a liquid nicotine product to a purchaser for use or consumption and not for resale, such wholesale liquid nicotine product dealer shall collect the tax imposed herein from such purchaser and remit it to the department in the same manner as sales to retail liquid nicotine product dealers.

### **3-47-060 Tax payments and returns.**

A. All tax payments and remittances shall be made in accordance with either Section 3-4-187 (payment of actual tax liabilities) or Section 3-4-188 (payment of estimated taxes) of this Code.

B. All tax returns shall be filed with the department on an annual basis on or before August 15 of each year, in accordance with Sections 3-4-186 and 3-4-189 of this Code.

### **3-47-070 Returns and payments required upon implementation of the tax and after future tax rate increases.**

A. The comptroller is authorized to establish by rule the filing date under this section, which shall be determined based on considerations of administrative efficiency and in no event be later than 24 days after the effective date of this section. The comptroller shall publish in one or more newspapers of general circulation in the city and post on the Department of Finance website a copy of the rule with the filing date a minimum of 10 days before that date occurs.

B. On or before the filing date set in accordance with subsection A of this section, every retail liquid nicotine product dealer shall file with the department, on a form prescribed by the comptroller, a tax return reporting the inventory of liquid nicotine products in the retailer's possession or control for sale in the City on the effective date of this section. The retailer shall include with the tax return any tax due on the inventory of liquid nicotine products in its control and possession for sale in the City for which all applicable tax has not been collected. The retailer shall in turn collect the tax from its retail purchasers.

C. Every retail liquid nicotine product dealer who possesses liquid nicotine products for sale in the City purchased prior to the effective date of a Chicago liquid nicotine products tax increase shall file with the department, on a form prescribed by the comptroller, a tax return attesting to the quantities of such liquid nicotine products in its possession as of the last day prior to the tax

increase and remit to the department the amount of tax due as a result of each rate increase. The retailer shall in turn collect the tax from its retail purchasers. Each such tax return and payment due under this subsection shall be filed and received by the department by the 24<sup>th</sup> day following the effective date of each tax increase.

D. Every retail liquid nicotine product dealer required to file a tax return under subsection B or C of this section who does not file such tax return by its due date, or alternatively does not provide all required information on such tax return, or fails to remit all required tax due computed thereon, shall be subject to a penalty of \$100.00 per business location required to be reported on the tax return, in addition to all other penalties and interest that may be due under the Uniform Revenue Procedures Ordinance, Chapter 3-4 of this Code.

E. If the comptroller determines that a person subject to the penalty in subsection D of this section had reasonable cause for paying late, underpaying the applicable tax, or filing a late or incomplete tax return, then the applicable penalty shall be waived.

F. The comptroller, or his or her designee, may at any time during the statute of limitations outlined in Section 3-4-120 of this Code examine the books and records of any person required to file a tax return under this section, and may issue a tax determination and assessment to the person per Section 3-4-160 of this Code, if a determination is made that any amount of tax, penalty, or interest is due.

G. Every person required to file a tax return under subsection B or C of this section who files a complete tax return by its due date and makes timely payment of the amount computed thereon shall be eligible to retain a commission in the amount of one percent of the tax computed due thereon.

### **3-47-080 Books and records.**

Every person required to collect the tax imposed by this chapter shall keep accurate books and records of its business or activity, including original source documents and books of entry denoting the transaction that gave rise, or may have given rise, to the tax liability or any exemption that may be claimed. All such books and records shall be kept in the English language and, at all times during business hours of the day, shall be subject to and available for inspection by the department.

### **3-47-090 Payment of tax required.**

The failure of the wholesale or retail liquid nicotine product dealer to collect the tax herein imposed shall not relieve the purchaser of his duty to pay it. If the wholesale and retail liquid nicotine product dealer fail to collect the tax, the purchaser shall be required to pay it directly to the department in the same manner and form as a retail liquid nicotine product dealer.

### **3-47-100 Authority to appoint collection agents.**

In furtherance of administering this chapter, the comptroller shall have the authority to appoint one or more persons within or without the City as collection agents for the tax herein imposed. This includes the authority to enter into service agreements with public and private entities, and to perform any and all acts, including the expenditure of funds subject to appropriation therefor, as shall be necessary or advisable in connection with such service agreements, including any renewals thereto.

**3-47-110 Exemptions.**

A. This tax shall not apply to the extent it would violate the United States Constitution or the Constitution of the State of Illinois.

B. It shall be presumed that all sales of liquid nicotine product from wholesale or retail liquid nicotine product dealers are subject to tax under this chapter until the contrary is established. The burden of proving that such is not taxable hereunder shall be upon the person so claiming.

**3-47-120 Registration.**

Every wholesale liquid nicotine product dealer shall register with the department within 30 days after the date of commencing such business.

**3-47-130 Supplementary provisions.**

Whenever not inconsistent with the provisions of this chapter, or whenever this chapter is silent, the provisions of the Uniform Revenue Procedures Ordinance. Chapter 3-4 of this Code, as amended, shall apply and supplement this chapter.

**3-47-140 Rules and regulations.**

The comptroller is authorized to adopt, promulgate, and enforce rules and regulations pertaining to the administration and enforcement of this chapter.

**3-47-150 Deposit of funds.**

All proceeds resulting from the imposition of this tax, including interest and penalties,

# TAX FOUNDATION OF HAWAII

126 Queen Street, Suite 304

Honolulu, Hawaii 96813 Tel. 536-4587

---

SUBJECT: TOBACCO, Tax on Electronic Smoking Devices

BILL NUMBER: SB 2691, SD-1

INTRODUCED BY: Senate Committee on Commerce, Consumer Protection, and Health

EXECUTIVE SUMMARY: This is a new tax beginning on 1/1/17 on electronic smoking devices at \_\_\_% of the wholesale price and \_\_\_ cents per milliliter of e-liquid. The increased taxes are having an effect on consumption, which means the tax cannot be expected to produce stable funding. Lawmakers may want to consider direct appropriations to programs now being supported by earmarks from this tax.

BRIEF SUMMARY: Amends HRS section 245-1 to add definitions of disposable electronic smoking device, electronic smoking device, e-liquid, and reusable electronic smoking device; amends other definitions to include electronic smoking devices and e-liquid.

Amends HRS section 245-3 to impose an excise tax equal to \_\_\_% of the wholesale price of each disposable electronic smoking device sold, used, or possessed by a wholesaler or dealer on and after 1/1/2017; to impose an excise tax equal to \_\_\_ cents per milliliter of e-liquid sold, used, or possessed by a wholesaler or dealer on and after 1/1/2017;

Makes other conforming amendments to include sales of electronic smoking devices or e-liquid.

EFFECTIVE DATE: January 1, 2017.

STAFF COMMENTS: The proposed measure would amend the definition of “cigarette” to include “electronic smoking devices” thereby making them subject to the tobacco tax.

Traditional cigarettes have been proven to be a health hazard, but electronic smoking devices have only appeared on the market in 2004. Even though such devices contain nicotine, they do not produce other hazardous substances associated with a traditional cigarette.

Given the fact that there is no tobacco being consumed with these electronic smoking devices, it is questionable why these particular products should be placed under the tobacco tax. They may be substitutes for a tobacco product, but so are other products like nicotine gum. How should these latter products be taxed, if at all? As noted many times before, if the health department believes that products such as cigarettes, chewing tobacco, and other forms of tobacco consumption are bad for the community’s health, then those products should be banned altogether. Apparently, lawmakers do not want to give up the revenues they reap from the heavy taxes imposed on these products.

Digested 2/23/2016

Date: February 24, 2016

To: The Honorable Jill Tokuda, Chair  
The Honorable Donovan Dela Cruz, Vice Chair  
Members of the Senate Committee on Ways and Means

Re: Strong Support for SB 2691, SD1, Relating to Chapter 245, Hawai'i Revised Statutes

Hrg: February 25, 2016 at 9:30am at Capitol Room 211

I strongly support SB 2691, SD1 which proposes a tax on disposable electronic smoking devices, including e-liquids containing nicotine. I serve as the Hawai'i director for the American Lung Association of the Mountain Pacific; our mission is to save lives by improving lung health and preventing lung disease.

Electronic smoking devices (ESDs) usage rates are growing at alarming rates. It has surpassed the use of cigarettes, with ESD use among middle and high school students **TRIPLING** in a year's time. In Hawai'i, 1 in 5 adults and high school students and 1 in 10 middle school students smoke e-cigarettes.

With e-cigarette use at an all-time high, the appeal of ESDs has to be curbed. ESDs are not FDA approved smoking cessation devices and do not emit harmless water vapor. They are currently unregulated and emit nicotine, ultra-fine particles, and other toxins into the air, causing addiction, may harm brain development, and could lead to continued tobacco product use among youth.

It is time for ESDs to be taxed similar to other tobacco products. I strongly support SB 2691, SD 1 and ask you to pass this out of committee.

I can be reached at 808-687-5375 or [Kim.Nguyen@lung.org](mailto:Kim.Nguyen@lung.org), should you have any questions. Thank you for the opportunity to provide testimony.

Mahalo,



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





## **American Heart Association Testimony in Support of the Intent of SB 2691, SD1 "Relating to Chapter 245, Hawaii Revised Statutes"**

The American Heart Association supports the intent of SB 2691, SD1.

Youth use of electronic smoking devices (ESD) in Hawaii has increased by over 10-fold over the last four years, largely due to unregulated marketing by ESD companies and retailers which make veiled claims that their products carry no health risks, and the addition of fruit and candy flavorings that appeal to youths.

This increase in teen addiction to nicotine is alarming. A recent study published by the University of Hawaii Cancer Center found that youths who use ESDs are much more likely to eventually graduate to smoking conventional cigarettes than those who don't. Any increases in smoking threatens to undue hard-earned success by the AHA and its health partners to reduce heart disease and stroke death rates, which remain Hawaii's number one and number three killers, with stroke remaining the state's leading cause of major disability.

Another recent study, conducted at the University of California, San Francisco, showed that nicotine use in adolescents can hinder brain development, which can lead to increased risk-taking, impulsiveness, novelty seeking, vulnerability to using and subsequent addiction to drugs.

The AHA feels it important for Hawaii legislators to take action in regulating ESDs to prevent a reversal in the successes the state has achieved in reducing tobacco use among its youths. SB 2691, SD1 by increasing the cost of these products, would add a deterrent to youths looking to experiment, similar to the way that increased taxes on conventional cigarettes have. The AHA also urges that a portion of the tax on ESDs be allocated toward community education, prevention and control efforts related to use of those products.

Respectfully submitted,

A handwritten signature in black ink that reads 'Donald B. Weisman'.

Donald B. Weisman  
Hawaii Government Relations Director

**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [mz9995@hotmail.com](mailto:mz9995@hotmail.com)  
**Subject:** \*Submitted testimony for SB2691 on Feb 25, 2016 09:30AM\*  
**Date:** Wednesday, February 24, 2016 11:27:51 AM

---

**SB2691**

Submitted on: 2/24/2016

Testimony for WAM on Feb 25, 2016 09:30AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Michael Zehner	Hawaii Smokers Alliance	Oppose	No

Comments:

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

Do not reply to this email. This inbox is not monitored. For assistance please email [webmaster@capitol.hawaii.gov](mailto:webmaster@capitol.hawaii.gov)



23 February, 2016

VIA ONLINE TESTIMONY SUBMISSION

**Re: In opposition to SB 2691, relating to Chapter 245, Hawaii revised statutes – seeking to impose an excise tax on electronic cigarettes**

Logic Technology Development LLC (Logic) respectfully opposes SB 2691.

Logic, headquartered in Princeton, New Jersey, is the third largest supplier of electronic cigarettes in the USA.\*

On behalf of our employees, customers, retailers and consumers, I write to urge the Committee not to pass SB 2691, which seeks to levy taxation on the sale of electronic cigarettes.

We believe that imposing taxation on electronic cigarettes at this juncture would be premature. The electronic cigarette market is still relatively new. In addition, the impact of the forthcoming Federal regulation of electronic cigarettes on the market is unknown. We believe that imposing taxation on top of this could destabilize this nascent category and may well lead to an increase in unregulated sales, especially as the demand for electronic cigarettes already exists. Sales via the internet are already increasing, leading to a growing lack of visibility, accountability and transparency, in addition to the avoidance of sales taxes at this time.

Having set out our position, we recognize the State's interest and right to derive revenue via taxation and, if this is a path that must be followed in relation to electronic cigarettes, we would advocate for a moderate level of taxation that allows the category to continue to develop. This would also serve to limit incentives for tax evasion and avoidance, which undermine tax revenues and broader legislative policy objectives.

At the same time, and although we remain opposed to the imposition of taxation on our products, we would propose a different basis for taxation to the one envisaged in SB 2691. To ensure effective and efficient tax policy, we believe it to be essential to define an optimal tax base, excise tax structure and rate.

For these three areas, we would propose the following;

Logic Technology Development, LLC  
600 College Road East, Suite 1100 Princeton, NJ 08540  
Phone: (609) 525-4420 Fax: (609) 285-2183

- Tax base: a liter of nicotine-containing liquid should be defined as the tax base, as the criteria for taxation should rely on consumption.
- Tax structure: a purely specific excise tax structure set as a fixed amount per liter of nicotine-containing liquid to ensure efficient tax administration.
- Tax level: should be determined in such a way to ensure the optimization of tax revenues on a long-term basis. Since electronic cigarettes are different from conventional tobacco products (as they are not combustible), they should not be associated with conventional tobacco products for taxation purposes.

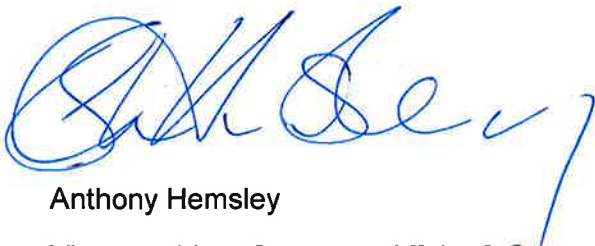
Defining the taxable base as above represents a simple yet comprehensive foundation for levying excise tax, as it will ensure effectiveness and minimize any administrative costs. It also represents the most proportionate and fair approach. At the same time, the criteria for taxation will rely on consumption, since the nicotine-containing liquid is the consumable item.

If the Committee remains minded to introduce taxation on electronic cigarettes, we would like to take this opportunity to draw the Committee's attention to the growing risk presented by some sales via the internet. As the regulatory burden continues to grow on responsible suppliers, such as Logic, less scrupulous operators that are not concerned by regulatory obligations, youth access, and product quality or consumer protection, continue to exploit an unregulated cyber environment avoiding all regulation and taxation compliance requirements. Anything other than a moderate excise approach would exacerbate this growing concern.

Logic is proud to be a regulatory and compliance-led organization. As a responsible company we fully support science and evidence-based regulation. We operate self-imposed marketing restrictions, voluntarily place health warnings on our products and marketing materials and operate a stringent age-verification system for any online sales through our website. To reinforce our position against youth access to electronic cigarettes, Logic sponsors the *We Card* Program and serves on its Manufacturers Advisory Council. Logic supports and promotes *We Card*'s ongoing efforts to raise awareness of responsible retailing and age verification requirements and to educate and train retail employees to identify and prevent underage attempts to purchase age-restricted products.

We look forward to continued participation in this debate and would ask that the points we raise be taken into full consideration. We remain at your disposal to meet or provide further information at any stage.

Yours respectfully,



Anthony Hemsley

Vice President Corporate Affairs & Communication

\*By unit share and dollar share, as measured by Nielsen data



February 23, 2016

To: The Honorable Senator Jill N. Tokuda, Chair  
The Honorable Senator Donovan M. Dela Cruz, Vice Chair  
Members, Senate Committee on Ways and Means

From: Cory Smith, VOLCANO Fine Electronic Cigarettes®  
CEO and Owner

**RE: SB2691 SD1 – oppose.**

Thank you for the opportunity to submit testimony.

VOLCANO Fine Electronic Cigarettes® is the largest manufacturer and retailer of vapor products and vaping accessories in the State of Hawaii. We currently own and operate 11 locations statewide and employ over 70 full-time workers to support sales of our products not only here in Hawaii, but to all 50 states as well as over 30 International countries. We stand in opposition to SB2691 for the following:

- Vapor products contain NO tobacco, and often times contain NO nicotine, and ultimately emit NO smoke. Nonetheless, **SB2691 aims to unfairly classify all vapor products as “Tobacco Products” and erroneously refers to the them as “Electronic Smoking Devices”** to bring vapor products into the same regulatory framework as traditional tobacco cigarettes for the purposes of taxation. This will adversely effect the vapor industry in Hawaii resulting in unintended economic and health consequences detailed below.
- SB2691 SD1 States in its justification that the use of licensing and permit fees “facilitate the enforcement of the cigarette tax and tobacco tax law”. However, seeing as though there are no current laws in place that subject vapor products to a cigarette tax or the tobacco tax law, this bill should be considered premature.
- **SB2691 SD1 would amount to a 9900% increase in licensing fees for wholesalers and a 150% increase for retail dealers. This is a highly unreasonable increase that will result in a significant financial burden. These costs would ultimately be passed on to the consumer.**
- SB2691 SD1’s justification and purpose section provides that the use of Vapor Products, specifically “E-Liquid”, carries similar health risks to that of tobacco. **However research demonstrates that vapor products have not been shown to have the same detrimental effects of combustible tobacco products. Recent studies have also shown vapor**



# VOLCANO®

products to be as much as 95% less toxic than traditional Cigarettes.

[https://www.gov.uk/government/uploads/system/uploads/attachment\\_data/file/457102/Ecigarettes\\_an\\_evidence\\_update\\_A\\_report\\_commissioned\\_by\\_Public\\_Health\\_England\\_FINAL.pdf](https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/457102/Ecigarettes_an_evidence_update_A_report_commissioned_by_Public_Health_England_FINAL.pdf)

- In fact, Mitch Zeller, Director of the Center for Tobacco Products at the FDA recently stated:

*"If a current smoker, otherwise unable or unwilling to quit, completely substituted all of the combusting cigarettes that they smoked with an electronic cigarette at the individual level, that person would probably be significantly reducing their risk."*

<http://thedianerehmsshow.org/shows/20140121/newhealthriskscigarettesmoking/transcript>

- Also problematic is that SB2691 SD1 exempts traditional Nicotine Replacement Therapy (NRT) products that contain nicotine even though electronic cigarettes have been shown to be a much more effective tool for helping people quit smoking and have been demonstrated to have a similar risk profile as NRT's.

<http://onlinelibrary.wiley.com/doi/10.1111/add.12623/abstract>

[http://m.circ.ahajournals.org/content/130/Suppl\\_2/A14945.short](http://m.circ.ahajournals.org/content/130/Suppl_2/A14945.short)

- SB2691 SD1's justification states that without taxing vapor products, "smokers may be tempted to purchase less expensive products such as e-liquid". This is false. **Virtually all e-cigarette starter kits and bottles of e-liquid are already higher priced in comparison to tobacco cigarettes.** An average reusable electronic cigarette starter kit ranges in price from \$30 to upwards of \$300 depending on the device. Furthermore, a 15ml bottle of e-liquid (the smallest bottle size currently offered) is currently retailed at \$12.99 at all of our locations, which is nearly 33% more costly than a standard pack of cigarettes, yet it provides nearly the same amount of puffs.
- **The tax framework laid out by SB2691 is overly broad by applying it to all components and parts of an e-cig and appears to be unenforceable.** The bill aims to tax all vapor devices including all of their components whether or not they are sold separately "including but not limited to atomizers, coils, drips tips, and tanks". Applying the tax to all associated components for vapor products is inequitable since the tobacco tax does not apply to lighters, rolling papers, pipes and any other smoking tool or accessory used to smoke tobacco that does not even contain tobacco. Furthermore the bill appears internally contradictory. The E-liquid section of the bill states that any device sold with e-liquid that does not contain nicotine is exempt from the tax altogether. Because the vapor components do not contain nicotine, this means that it is exempt from the tax.



# VOLCANO®

- **Most troubling is the fact that by subjecting vapor products to this proposed tax, the additional costs to consumers will likely result in the state seeing less tax revenue, and even worse, former smokers returning to tobacco use. The tax will result in current vapor users purchasing from online vendors who would not be subject to state taxes. Local manufacturers, wholesalers and retailers would be put at a massive competitive disadvantage and most retail customers would send their money out-of-state effectively lowering the tax revenue already being generated by sales of vapor products here in the state.** We would be unable to compete in other out-of-state and international markets with competitors who are not subjected to the same tax, which would put our local operations in severe jeopardy meaning an immediate loss of jobs and existing revenues. This bill would also effectively reduce access to a modified risk product that has been a public health win and would simply prop up and protect the proven deadly tobacco market.

It is our belief that this unjustified regulation and tax will not serve the best interests in the state of Hawaii. Thank you for your time and consideration. If you have any questions, please feel free to contact me directly.

Sincerely,  
Cory N. Smith  
CEO & Owner  
VOLCANO Fine Electronic Cigarettes®  
1003 Bishop Street #1260  
Honolulu, HI 96813  
[cory@volcanoecigs.com](mailto:cory@volcanoecigs.com)



99-082 Kauhale St, Suite #B1  
Aiea, Hawaii 96701

(808) 486-0402

Devin@pcgamerzhawaii.com

To: The Honorable Senator Gilbert S.C. Keith-Agaran, Chair

The Honorable Senator Maile S.L. Shimabukuro, Vice Chair

Members, Senate Committee on Judiciary & Labor

Re: Opposition to SB2691 SD1

Hearing: Saturday, February 6, 2016 9:00 am

Thank you for the opportunity to submit testimony my name is Devin Wolery from PC Gamerz & Hawaii Vapers United Association.

- The definition in this bill would cause many issues on local economy.
  - By doing this, many shops would close.
  - The current local customers would switch to purchasing online, which would get the state no income. As online sales which are supposed to be reported and taxed, are not.
  - We as a state always push to support local. This would burden everyone.
  - 75-100+ vape shops are mom and pop businesses. They are not tied to big tobacco.
  - Big tobacco uses current distribution networks. Such as gas stations and convenience stores.
  - Vape shops do not. They put their livelihood on the line, by opening up their own stores.
  - The definition needs to change. And we need to wait for the FDA rulings.
- Electronic Smoking devices, IE Vape products are not Tobacco
  - People that vape, are anti tobacco. We want to get away from the smokers.
    - Devices and atomizers, coils, drip tips, tanks and any other accessory that is sold ala carte, does not contain nicotine and therefore should not be classified as a tobacco product.
      - If that is true for vape products, would that not also make it so that all rolling papers, lighters, glass “tobacco” pipes and other accessories would also be tobacco products?
      - **This bill is internally contradictory. The E-liquid section of the bill states that if it is sold without nicotine it would be exempt from the tax altogether. Therefore any of the devices sold separately would be without nicotine and should be exempt as well.**
      - If the accessories defined under electronic smoking devices are to be reported on similar to products that contain nicotine. Then all products that are used for actual smoking of tobacco products, need to be as well. So all rolling papers, lighters, butane, flints and any other product that can be used to light a cigarette or cigar should fall under the same umbrella.





99-082 Kauhale St, Suite #B1  
Aiea, Hawaii 96701

(808) 486-0402

Devin@pcgamerzhawaii.com

- Vape products are already more expensive than cigarettes.
  - Many users do not use cigalikes which are \$20-50 for a starter pack. Currently.
  - Majority of vape shop customers use A la carte devices that cost upwards of \$150-300+ per combined kit.
  - Eliquid costs are already high at \$12 for a 15ml up to \$70 for a 120ml bottle.
    - If under the current proposed 55 cents per ML. This would be the cause and effect of increasing this Tax, for NO legitimate reason. This TAX is not to discourage youth. It is already illegal for them to purchase. This tax, is because the state is losing too much money, from people ACTUALLY quitting tobacco cigarettes.

Size	Current Retail	+ 55cents per ML	+55 cents per ML + GET
15ml	\$12	\$20.25	\$21.20
30ml	\$18-25	\$34.50 - \$41.50	\$36.12 - \$43.45
60ml	\$25-35	\$58.00 - \$68.00	\$60.74 - \$71.20
120ml	\$55-75	\$121.00 - \$141.00	\$126.71 - \$147.65

- As you can see, the prices would be outrageous, and would force people to the black market. Or back to cigarettes. If you truly are about public health. Then a tax of this nature would not achieve it. And would in turn cause more health issues. Please defer this, and wait for FDA to rule on this nature.
- If this definition passes in ANY of the bills through the session.
  - It WILL guarantee a black market on the island. Putting many tax paying shops out of business.
  - There is already a small black market on Craigslist and Facebook Groups.
  - Those outlets for the products are completely unregulated and do not hold themselves to the standards we want in place for the vape industry.
  - More people will get sick or hurt from this over reach.
  - Please defer this bill and consider discussion with Hawaii Vapers United Association.

If you are looking to drive revenue let me remind you that 40% of sales are non-nicotine, so no tax revenue. If you basically double the price, you are going to drive all sales to black market or online from china,, so no revenue. You will also put 100 shops out of business. And all local producers and manufacturers. Volcano alone has 70+ employees, you will lose all that revenue as well.

It is our belief that this unjustified classification and requirements are not in the best interests of the State of Hawaii. Thank you for your time and consideration. If you have any questions, please feel free to contact me directly.

Devin Wolery  
Hawaii Vapers United Association

**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [k.sakumoto48@gmail.com](mailto:k.sakumoto48@gmail.com)  
**Subject:** Submitted testimony for SB2691 on Feb 25, 2016 09:30AM  
**Date:** Wednesday, February 24, 2016 4:50:50 PM

---

**SB2691**

Submitted on: 2/24/2016

Testimony for WAM on Feb 25, 2016 09:30AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Kevin Sakumoto	Empire Vapes LLC	Oppose	No

Comments: I strongly oppose SB2691 SD1. By imposing an excise tax on any and all electronic smoking device products and e-liquids, it discourages business owners and customers from purchasing these products. Vaping, as it is known in the community, helps cigarette smokers quit. It is actually a healthy alternative that contain NO tobacco, and often times contain NO nicotine, and ultimately emit NO smoke. By imposing these taxes, it'll make it impossible for business owners and customers to afford this alternative way of life. Instead, you'll only push former smokers back to purchasing and smoking cigarettes.

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

**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [ddewitt01@hotmail.com](mailto:ddewitt01@hotmail.com)  
**Subject:** Submitted testimony for SB2691 on Feb 25, 2016 09:30AM  
**Date:** Wednesday, February 24, 2016 1:47:38 PM  
**Attachments:** [Testimony.txt](#)

---

**SB2691**

Submitted on: 2/24/2016

Testimony for WAM on Feb 25, 2016 09:30AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Dorian De Witt	Vapor Etc.	Oppose	No

Comments: Vapor products contain NO tobacco, and often times contain NO nicotine, and ultimately emit NO smoke. Nonetheless, SB2689 SD1 aims to unfairly classify all vapor products as "Tobacco Products" and erroneously refers to the them as "Electronic Smoking Devices" to bring vapor products into the same regulatory framework as traditional tobacco cigarettes for the purposes of taxation. This will adversely effect the vapor industry in Hawaii resulting in unintended economic and health consequences detailed below. SB2689 SD1 States in its justification that the use of licensing and permit fees "facilitate the enforcement of the cigarette tax and tobacco tax law". However, seeing as though there are no current laws in place that subject vapor products to a cigarette tax or the tobacco tax law, this bill should be considered premature. SB2689 SD1 would amount to a 9900% increase in licensing fees for wholesalers and a 150% increase for retail dealers. This is a highly unreasonable increase that will result in a significant financial burden. These costs would ultimately be passed on to the consumer.  
<https://www.gpo.gov/fdsys/pkg/BILLS-114s142enr/pdf/BILLS-114s142enr.pdf> And with this link this is a federal law that has covered this.

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

**From:** [Bernie Sakoda](#)  
**To:** [WAM Testimony](#)  
**Subject:** Strong Support for SB 2691, SD1  
**Date:** Wednesday, February 24, 2016 10:47:02 AM

---

Date: February 23, 2016

To: The Honorable Jill Tokuda, Chair  
The Honorable Donovan Dela Cruz, Vice Chair  
Members of the Senate Committee on Ways and Means

Re: Strong Support for SB 2691, SD1, Relating to Chapter 245, Hawai'i Revised Statutes

Hrg: February 25, 2016 at 9:30am at Capitol Room 211

I strongly support SB 2691, SD1 which proposes which proposes a tax on disposable electronic smoking devices, including e-liquids containing nicotine.

Despite entering the market only a few years ago, electronic smoking devices (ESDs), or e-cigarettes are showing huge increases in use among middle and high school students. In Hawai'i, 1 in 5 adults and high school students and 1 in 10 middle school students smoke e-cigarettes, exceeding cigarette use.

With e-cigarette use at an all-time high, the appeal of ESDs has to stop. Contrary to popular belief, ESDs do not emit harmless water vapor. ESDs contain nicotine and other toxic chemicals that are turned into an aerosol that are inhaled by the user as well as those exposed to its secondhand smoke. Vaping companies are using the same tobacco marketing tactics by advertising e-cigarettes as inexpensive and comparing them to smoking cigarettes. Popular local e-liquid flavors include Kona coffee, Maui mango, Pele's papaya, and pineapple punch.

ESDs are not approved by the FDA and federal agencies as a smoking cessation device. Because ESDs are not regulated, most ESDs contain nicotine, which causes addiction, may harm brain development, and could lead to continued tobacco product use among youth.

It is time for ESDs to be taxed similar to other tobacco products to help prevent our kids from starting a dangerous addiction. I strongly support SB 2691, SD1 and ask you to pass this out of committee.

Mahalo,

Bernie Sakoda  
Lihue, HI 96766

Bernie Sakoda  
3630 Lala Rd  
Lihue, HI 96766

**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [Madsciontist85@gmail.com](mailto:Madsciontist85@gmail.com)  
**Subject:** Submitted testimony for SB2691 on Feb 25, 2016 09:30AM  
**Date:** Tuesday, February 23, 2016 11:32:54 PM

---

**SB2691**

Submitted on: 2/23/2016

Testimony for WAM on Feb 25, 2016 09:30AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Daniel Wilhelmson	Individual	Oppose	No

Comments: You came that you guys want to quit smoking. If it wasn't for vaping. I'd still be smoking. I tried patches, gums, counseling, and even prescription drugs and nothing worked like vaping. I'm 2 years smoke free. It is illogical to impose such taxes on these products. You will put ma n y businesses out of business. If you are going to be taxing vaping accessories and such. Will you be taxing lighters? Rolling papers? Cigarette rollers? Humidors? Cigar cutters? There are more thing that you could tax if this bill passes. I urge you to look into real scientific data that shows you the benefits of vaping over smoking. Mahalo for the opportunity to speak out. Smoke free for 2 years Smoked for 13 years... Vaping saved my life

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

Do not reply to this email. This inbox is not monitored. For assistance please email [webmaster@capitol.hawaii.gov](mailto:webmaster@capitol.hawaii.gov)

**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [dlankfor@hawaii.edu](mailto:dlankfor@hawaii.edu)  
**Subject:** \*Submitted testimony for SB2691 on Feb 25, 2016 09:30AM\*  
**Date:** Tuesday, February 23, 2016 10:30:28 PM

---

**SB2691**

Submitted on: 2/23/2016

Testimony for WAM on Feb 25, 2016 09:30AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Dominick Lankford	Individual	Oppose	No

**Comments:**

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

Do not reply to this email. This inbox is not monitored. For assistance please email [webmaster@capitol.hawaii.gov](mailto:webmaster@capitol.hawaii.gov)

**From:** [Jaylen Murakami](#)  
**To:** [WAM Testimony](#)  
**Subject:** Strong Support for SB 2691, SD1  
**Date:** Wednesday, February 24, 2016 1:22:24 PM

---

Date: February 23, 2016

To: The Honorable Jill Tokuda, Chair  
The Honorable Donovan Dela Cruz, Vice Chair  
Members of the Senate Committee on Ways and Means

Re: Strong Support for SB 2691, SD1, Relating to Chapter 245, Hawai'i Revised Statutes

Hrg: February 25, 2016 at 9:30am at Capitol Room 211

I strongly support SB 2691, SD1 which proposes which proposes a tax on disposable electronic smoking devices, including e-liquids containing nicotine.

Despite entering the market only a few years ago, electronic smoking devices (ESDs), or e-cigarettes are showing huge increases in use among middle and high school students. In Hawai'i, 1 in 5 adults and high school students and 1 in 10 middle school students smoke e-cigarettes, exceeding cigarette use.

With e-cigarette use at an all-time high, the appeal of ESDs has to stop. Contrary to popular belief, ESDs do not emit harmless water vapor. ESDs contain nicotine and other toxic chemicals that are turned into an aerosol that are inhaled by the user as well as those exposed to its secondhand smoke. Vaping companies are using the same tobacco marketing tactics by advertising e-cigarettes as inexpensive and comparing them to smoking cigarettes. Popular local e-liquid flavors include Kona coffee, Maui mango, Pele's papaya, and pineapple punch.

ESDs are not approved by the FDA and federal agencies as a smoking cessation device. Because ESDs are not regulated, most ESDs contain nicotine, which causes addiction, may harm brain development, and could lead to continued tobacco product use among youth.

It is time for ESDs to be taxed similar to other tobacco products to help prevent our kids from starting a dangerous addiction. I strongly support SB 2691, SD1 and ask you to pass this out of committee.

Mahalo,

Jaylen Murakami  
801 South Street Apt. 2404  
Honolulu, HI 96813

**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [eastside47@gmail.com](mailto:eastside47@gmail.com)  
**Subject:** Submitted testimony for SB2691 on Feb 25, 2016 09:30AM  
**Date:** Wednesday, February 24, 2016 8:11:19 AM  
**Attachments:** [SB2691 TESTIMONY CPH 02-06-16.pdf](#)

---

**SB2691**

Submitted on: 2/24/2016

Testimony for WAM on Feb 25, 2016 09:30AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Jeff manatad	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.

Do not reply to this email. This inbox is not monitored. For assistance please email [webmaster@capitol.hawaii.gov](mailto:webmaster@capitol.hawaii.gov)



**From:** [JOSEPH PEDRO](#)  
**To:** [WAM Testimony](#)  
**Subject:** Strong Support for SB 2691, SD1  
**Date:** Wednesday, February 24, 2016 11:20:10 AM

---

Date: February 23, 2016

To: The Honorable Jill Tokuda, Chair  
The Honorable Donovan Dela Cruz, Vice Chair  
Members of the Senate Committee on Ways and Means

Re: Strong Support for SB 2691, SD1, Relating to Chapter 245, Hawai'i Revised Statutes

Hrg: February 25, 2016 at 9:30am at Capitol Room 211

I strongly support SB 2691, SD1 which proposes which proposes a tax on disposable electronic smoking devices, including e-liquids containing nicotine.

Despite entering the market only a few years ago, electronic smoking devices (ESDs), or e-cigarettes are showing huge increases in use among middle and high school students. In Hawai'i, 1 in 5 adults and high school students and 1 in 10 middle school students smoke e-cigarettes, exceeding cigarette use.

With e-cigarette use at an all-time high, the appeal of ESDs has to stop. Contrary to popular belief, ESDs do not emit harmless water vapor. ESDs contain nicotine and other toxic chemicals that are turned into an aerosol that are inhaled by the user as well as those exposed to its secondhand smoke. Vaping companies are using the same tobacco marketing tactics by advertising e-cigarettes as inexpensive and comparing them to smoking cigarettes. Popular local e-liquid flavors include Kona coffee, Maui mango, Pele's papaya, and pineapple punch.

ESDs are not approved by the FDA and federal agencies as a smoking cessation device. Because ESDs are not regulated, most ESDs contain nicotine, which causes addiction, may harm brain development, and could lead to continued tobacco product use among youth.

It is time for ESDs to be taxed similar to other tobacco products to help prevent our kids from starting a dangerous addiction. I strongly support SB 2691, SD1 and ask you to pass this out of committee.

Mahalo,

JOSEPH PEDRO  
250 Waiehu Beach Rd.  
Wailuku, HI 96793

**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [Makawao768boy@gmail.com](mailto:Makawao768boy@gmail.com)  
**Subject:** \*Submitted testimony for SB2691 on Feb 25, 2016 09:30AM\*  
**Date:** Wednesday, February 24, 2016 4:53:51 PM

---

**SB2691**

Submitted on: 2/24/2016

Testimony for WAM on Feb 25, 2016 09:30AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Justin Waiki-Ramos	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.

Do not reply to this email. This inbox is not monitored. For assistance please email [webmaster@capitol.hawaii.gov](mailto:webmaster@capitol.hawaii.gov)

**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [kam.sanches123@gmail.com](mailto:kam.sanches123@gmail.com)  
**Subject:** \*Submitted testimony for SB2691 on Feb 25, 2016 09:30AM\*  
**Date:** Wednesday, February 24, 2016 4:48:04 PM

---

**SB2691**

Submitted on: 2/24/2016

Testimony for WAM on Feb 25, 2016 09:30AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
kamron	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.

Do not reply to this email. This inbox is not monitored. For assistance please email [webmaster@capitol.hawaii.gov](mailto:webmaster@capitol.hawaii.gov)

**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [slam\\_on3r@hotmail.com](mailto:slam_on3r@hotmail.com)  
**Subject:** Submitted testimony for SB2691 on Feb 25, 2016 09:30AM  
**Date:** Wednesday, February 24, 2016 8:14:52 AM

---

**SB2691**

Submitted on: 2/24/2016

Testimony for WAM on Feb 25, 2016 09:30AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
kullen apostol	Individual	Comments Only	No

Comments: vapor products contain NO tobacco, and often times contain NO nicotine, and ultimately emit NO smoke. Nonetheless, SB2691 aims to unfairly classify all vapor products as "Tobacco Products" and erroneously refers to the them as "Electronic Smoking Devices" to bring vapor products into the same regulatory framework as traditional tobacco cigarettes for the purposes of taxation. This will adversely effect the vapor industry in Hawaii resulting in unintended economic and health consequences detailed below. SB2691 SD1 States in its justification that the use of licensing and permit fees "facilitate the enforcement of the cigarette tax and tobacco tax law". However, seeing as though there are no current laws in place that subject vapor products to a cigarette tax or the tobacco tax law, this bill should be considered premature. SB2691 SD1 would amount to a 9900% increase in licensing fees for wholesalers and a 150% increase for retail dealers. This is a highly unreasonable increase that will result in a significant financial burden. These costs would ultimately be passed on to the consumer. SB2691 SD1's justification and purpose section provides that the use of Vapor Products, specifically "E-Liquid", carries similar health risks to that of tobacco. However research demonstrates that vapor products have not been shown to have the same detrimental effects of combustible tobacco products. Recent studies have also shown vapor

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

**From:** [Manuel Navalta](#)  
**To:** [WAM Testimony](#)  
**Subject:** Strong Support for SB 2691, SD1  
**Date:** Wednesday, February 24, 2016 7:05:03 AM

---

Date: February 23, 2016

To: The Honorable Jill Tokuda, Chair  
The Honorable Donovan Dela Cruz, Vice Chair  
Members of the Senate Committee on Ways and Means

Re: Strong Support for SB 2691, Relating to Chapter 245, Hawai'i Revised Statutes

Hrg: February 25, 2016 at 9:30am at Capitol Room 211

I strongly support SB 2691, SD1 which proposes which proposes a tax on disposable electronic smoking devices, including e-liquids containing nicotine.

E-cigarettes have rapidly become popular among middle and high school students. Many believe that e-cigarettes are harmless, but that is not the case. E-cigarettes do not emit harmless water vapor; they contain nicotine and other toxic chemicals that are turned into an aerosol that are inhaled by the user as well as those exposed to its secondhand smoke. Nicotine is highly addictive and may harm brain development.

E-cigarettes are not approved by the FDA as a smoking cessation device and its use among teens could lead to continued tobacco product use.

It is time for e-cigarettes to be taxed similar to other tobacco products to help prevent our kids from starting a dangerous addiction. I strongly support SB 2691, SD1 and ask you to pass this out of committee.

Mahalo,

Manuel Navalta  
601 Kamokila Blvd, Room 360  
Kapolei, HI 96707

**From:** [Mark Levin](#)  
**To:** [WAM Testimony](#)  
**Subject:** Strong Support for SB 2691, SD1  
**Date:** Wednesday, February 24, 2016 1:43:21 PM

---

Date: February 23, 2016

To: The Honorable Jill Tokuda, Chair  
The Honorable Donovan Dela Cruz, Vice Chair  
Members of the Senate Committee on Ways and Means

Re: Strong Support for SB 2691, SD1, Relating to Chapter 245, Hawai'i Revised Statutes

Hrg: February 25, 2016 at 9:30am at Capitol Room 211

I strongly support SB 2691, SD1 which proposes which proposes a tax on disposable electronic smoking devices, including e-liquids containing nicotine.

Despite entering the market only a few years ago, electronic smoking devices (ESDs), or e-cigarettes are showing huge increases in use among middle and high school students. In Hawai'i, 1 in 5 adults and high school students and 1 in 10 middle school students smoke e-cigarettes, exceeding cigarette use.

With e-cigarette use at an all-time high, the appeal of ESDs has to stop. Contrary to popular belief, ESDs do not emit harmless water vapor. ESDs contain nicotine and other toxic chemicals that are turned into an aerosol that are inhaled by the user as well as those exposed to its secondhand smoke. Vaping companies are using the same tobacco marketing tactics by advertising e-cigarettes as inexpensive and comparing them to smoking cigarettes. Popular local e-liquid flavors include Kona coffee, Maui mango, Pele's papaya, and pineapple punch.

ESDs are not approved by the FDA and federal agencies as a smoking cessation device. Because ESDs are not regulated, most ESDs contain nicotine, which causes addiction, may harm brain development, and could lead to continued tobacco product use among youth.

It is time for ESDs to be taxed similar to other tobacco products to help prevent our kids from starting a dangerous addiction. I strongly support SB 2691, SD1 and ask you to pass this out of committee.

Mahalo,

Mark Levin  
2108 Hunnewell St.  
Honolulu, HI 96822

**From:** [May Rose Dela Cruz](#)  
**To:** [WAM Testimony](#)  
**Subject:** Strong Support for SB 2691, SD1  
**Date:** Wednesday, February 24, 2016 11:18:07 AM

---

Date: February 23, 2016

To: The Honorable Jill Tokuda, Chair  
The Honorable Donovan Dela Cruz, Vice Chair  
Members of the Senate Committee on Ways and Means

Re: Strong Support for SB 2691, Relating to Chapter 245, Hawai'i Revised Statutes

Hrg: February 25, 2016 at 9:30am at Capitol Room 211

I strongly support SB 2691, SD1 which proposes which proposes a tax on disposable electronic smoking devices, including e-liquids containing nicotine.

E-cigarettes have rapidly become popular among middle and high school students. Many believe that e-cigarettes are harmless, but that is not the case. E-cigarettes do not emit harmless water vapor; they contain nicotine and other toxic chemicals that are turned into an aerosol that are inhaled by the user as well as those exposed to its secondhand smoke. Nicotine is highly addictive and may harm brain development.

E-cigarettes are not approved by the FDA as a smoking cessation device and its use among teens could lead to continued tobacco product use.

It is time for e-cigarettes to be taxed similar to other tobacco products to help prevent our kids from starting a dangerous addiction. I strongly support SB 2691, SD1 and ask you to pass this out of committee.

Mahalo,

May Rose Dela Cruz  
894 Queen Street  
Honolulu, HI 96813

**From:** [Pallav Pokhrel](#)  
**To:** [WAM Testimony](#)  
**Subject:** Strong Support for SB 2691, SD1  
**Date:** Wednesday, February 24, 2016 5:12:49 AM

---

Date: February 23, 2016

To: The Honorable Jill Tokuda, Chair  
The Honorable Donovan Dela Cruz, Vice Chair  
Members of the Senate Committee on Ways and Means

Re: Strong Support for SB 2691, Relating to Chapter 245, Hawai'i Revised Statutes

Hrg: February 25, 2016 at 9:30am at Capitol Room 211

I strongly support SB 2691, SD1 which proposes which proposes a tax on disposable electronic smoking devices, including e-liquids containing nicotine.

E-cigarettes have rapidly become popular among middle and high school students. Many believe that e-cigarettes are harmless, but that is not the case. E-cigarettes do not emit harmless water vapor; they contain nicotine and other toxic chemicals that are turned into an aerosol that are inhaled by the user as well as those exposed to its secondhand smoke. Nicotine is highly addictive and may harm brain development.

E-cigarettes are not approved by the FDA as a smoking cessation device and its use among teens could lead to continued tobacco product use.

It is time for e-cigarettes to be taxed similar to other tobacco products to help prevent our kids from starting a dangerous addiction. I strongly support SB 2691, SD1 and ask you to pass this out of committee.

Mahalo,

Pallav Pokhrel  
701 Illalo St  
Honolulu, HI 96813



**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [Hawaiianstony420@gmail.com](mailto:Hawaiianstony420@gmail.com)  
**Subject:** \*Submitted testimony for SB2691 on Feb 25, 2016 09:30AM\*  
**Date:** Wednesday, February 24, 2016 1:07:36 PM

---

**SB2691**

Submitted on: 2/24/2016

Testimony for WAM on Feb 25, 2016 09:30AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Paul Garcia	Individual	Support	Yes

Comments:

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

Do not reply to this email. This inbox is not monitored. For assistance please email [webmaster@capitol.hawaii.gov](mailto:webmaster@capitol.hawaii.gov)

**From:** [Boyd, Manager Richard Boyd](#)  
**To:** [WAM Testimony](#)  
**Subject:** Strong Support for SB 2691, SD1  
**Date:** Wednesday, February 24, 2016 7:45:10 AM

---

Date: February 23, 2016

To: The Honorable Jill Tokuda, Chair  
The Honorable Donovan Dela Cruz, Vice Chair  
Members of the Senate Committee on Ways and Means

Re: Strong Support for SB 2691, SD1, Relating to Chapter 245, Hawai'i Revised Statutes

Hrg: February 25, 2016 at 9:30am at Capitol Room 211

I strongly support SB 2691, SD1 which proposes which proposes a tax on disposable electronic smoking devices, including e-liquids containing nicotine.

Despite entering the market only a few years ago, electronic smoking devices (ESDs), or e-cigarettes are showing huge increases in use among middle and high school students. In Hawai'i, 1 in 5 adults and high school students and 1 in 10 middle school students smoke e-cigarettes, exceeding cigarette use.

With e-cigarette use at an all-time high, the appeal of ESDs has to stop. Contrary to popular belief, ESDs do not emit harmless water vapor. ESDs contain nicotine and other toxic chemicals that are turned into an aerosol that are inhaled by the user as well as those exposed to its secondhand smoke. Vaping companies are using the same tobacco marketing tactics by advertising e-cigarettes as inexpensive and comparing them to smoking cigarettes. Popular local e-liquid flavors include Kona coffee, Maui mango, Pele's papaya, and pineapple punch.

ESDs are not approved by the FDA and federal agencies as a smoking cessation device. Because ESDs are not regulated, most ESDs contain nicotine, which causes addiction, may harm brain development, and could lead to continued tobacco product use among youth.

It is time for ESDs to be taxed similar to other tobacco products to help prevent our kids from starting a dangerous addiction. I strongly support SB 2691, SD1 and ask you to pass this out of committee.

Mahalo,

Boyd, Manager Richard Boyd  
250 Kawaihae St  
250 Kawaihae St  
Honolulu, HI 96825

**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [rrosa@kauai.gov](mailto:rrosa@kauai.gov)  
**Subject:** \*Submitted testimony for SB2691 on Feb 25, 2016 09:30AM\*  
**Date:** Tuesday, February 23, 2016 9:58:09 AM

---

**SB2691**

Submitted on: 2/23/2016

Testimony for WAM on Feb 25, 2016 09:30AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Richard Rosa	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.

Do not reply to this email. This inbox is not monitored. For assistance please email [webmaster@capitol.hawaii.gov](mailto:webmaster@capitol.hawaii.gov)

**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [kahikina.shane@gmail.com](mailto:kahikina.shane@gmail.com)  
**Subject:** \*Submitted testimony for SB2691 on Feb 25, 2016 09:30AM\*  
**Date:** Wednesday, February 24, 2016 2:24:59 PM

---

**SB2691**

Submitted on: 2/24/2016

Testimony for WAM on Feb 25, 2016 09:30AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
shane kahikina	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.

Do not reply to this email. This inbox is not monitored. For assistance please email [webmaster@capitol.hawaii.gov](mailto:webmaster@capitol.hawaii.gov)

**From:** [Tami MacAller](#)  
**To:** [WAM Testimony](#)  
**Subject:** Strong Support for SB 2691, SD1  
**Date:** Wednesday, February 24, 2016 2:45:02 PM

---

Date: February 23, 2016

To: The Honorable Jill Tokuda, Chair  
The Honorable Donovan Dela Cruz, Vice Chair  
Members of the Senate Committee on Ways and Means

Re: Strong Support for SB 2691, SD1, Relating to Chapter 245, Hawai'i Revised Statutes

Hrg: February 25, 2016 at 9:30am at Capitol Room 211

I strongly support SB 2691, SD1 which proposes which proposes a tax on disposable electronic smoking devices, including e-liquids containing nicotine.

Despite entering the market only a few years ago, electronic smoking devices (ESDs), or e-cigarettes are showing huge increases in use among middle and high school students. In Hawai'i, 1 in 5 adults and high school students and 1 in 10 middle school students smoke e-cigarettes, exceeding cigarette use.

With e-cigarette use at an all-time high, the appeal of ESDs has to stop. Contrary to popular belief, ESDs do not emit harmless water vapor. ESDs contain nicotine and other toxic chemicals that are turned into an aerosol that are inhaled by the user as well as those exposed to its secondhand smoke. Vaping companies are using the same tobacco marketing tactics by advertising e-cigarettes as inexpensive and comparing them to smoking cigarettes. Popular local e-liquid flavors include Kona coffee, Maui mango, Pele's papaya, and pineapple punch.

ESDs are not approved by the FDA and federal agencies as a smoking cessation device. Because ESDs are not regulated, most ESDs contain nicotine, which causes addiction, may harm brain development, and could lead to continued tobacco product use among youth.

It is time for ESDs to be taxed similar to other tobacco products to help prevent our kids from starting a dangerous addiction. I strongly support SB 2691, SD1 and ask you to pass this out of committee.

Mahalo,

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

I am submitting personal testimony on SB2691 based on my research with adolescents in Hawaii, which was supported by grants from the National Institutes of Health. I am the interim director for the Cancer Prevention and Control Program in the University of Hawaii Cancer Center. The comments presented here are my personal testimony and do not necessarily reflect the views of the National Institutes of Health or the University of Hawaii Cancer Center.

SB2691 would impose an excise tax on electronic smoking devices.

**I strongly support this legislation** because our research indicates that use of electronic smoking devices (hereafter, e-cigarettes) is quite prevalent among adolescents in Hawaii. Our publication in the journal Pediatrics reported that 29% of 9<sup>th</sup> and 10<sup>th</sup> grade students in six Hawaii high schools have used e-cigarettes at least once and 18% use them regularly. This rate of e-cigarette use by adolescents in Hawaii it is considerably higher than what is found in current studies of adolescents in other areas of the US.

Moreover, our recent research has shown that using e-cigarettes leads to an increased interest in smoking among adolescents, that adolescent nonsmokers who use e-cigarettes are more likely to start smoking 1 year later, and that the effect of e-cigarettes is strongest among youth who are at lower risk for smoking. That is, e-cigarette use increases smoking initiation disproportionately among those adolescents who were least likely to smoke. This has public health implications because a factor that increases adolescent smoking will have negative effects on public health. Our research conducted in Hawaii has shown that e-cigarette use increases smoking uptake, and our results have been confirmed by four other studies in different parts of the mainland.

Our findings indicate that more action is necessary to reduce the rate of e-cigarette use among adolescents. Taxation has previously been shown effective for reducing rates of adolescent cigarette smoking. Thus there is a justification for imposing a tax on e-cigarettes as well as on tobacco cigarettes, as this is likely to reduce the rate of smoking initiation.

Our study, which followed a sample of 2,300 adolescents over time, would not have been possible without the research infrastructure provided by the UH Cancer Center. Our research is funded by Federal grants that we compete for, hence does not cost the State money, but conducting this research requires the kind of scientific environment that is only available through the Cancer Center through the NCI designation. For these reasons, I support the request that part of the revenue from the new excise tax be allocated to the University of Hawaii Cancer Center to help support the infrastructure that has made our research possible.

Our research programs provide new knowledge that increases scientific visibility for Hawaii and helps to prevent smoking. In addition they bring money into the Islands that provides jobs for local citizens--both students and community residents. Supporting the important mission of the UH Cancer Center would help these important activities continue. **I strongly support SB2691** for these reasons.

Thomas A. Wills  
5079 Maunalani Circle  
Honolulu, HI 96816

**From:** [Tyler Ralston](#)  
**To:** [WAM Testimony](#)  
**Subject:** Strong Support for SB 2691, SD1  
**Date:** Wednesday, February 24, 2016 4:26:45 PM

---

Date: February 23, 2016

To: The Honorable Jill Tokuda, Chair  
The Honorable Donovan Dela Cruz, Vice Chair  
Members of the Senate Committee on Ways and Means

Re: Strong Support for SB 2691, Relating to Chapter 245, Hawai'i Revised Statutes

Hrg: February 25, 2016 at 9:30am at Capitol Room 211

I strongly support SB 2691, SD1 which proposes which proposes a tax on disposable electronic smoking devices, including e-liquids containing nicotine.

E-cigarettes have rapidly become popular among middle and high school students. Many believe that e-cigarettes are harmless, but that is not the case. E-cigarettes do not emit harmless water vapor; they contain nicotine and other toxic chemicals that are turned into an aerosol that are inhaled by the user as well as those exposed to its secondhand smoke. Nicotine is highly addictive and may harm brain development.

E-cigarettes are not approved by the FDA as a smoking cessation device and its use among teens could lead to continued tobacco product use.

It is time for e-cigarettes to be taxed similar to other tobacco products to help prevent our kids from starting a dangerous addiction. I strongly support SB 2691, SD1 and ask you to pass this out of committee.

Mahalo,

Tyler Ralston  
PO Box 10528  
Honolulu, HI 96816

**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [bubbleheadchad@gmail.com](mailto:bubbleheadchad@gmail.com)  
**Subject:** \*Submitted testimony for SB2691 on Feb 25, 2016 09:30AM\*  
**Date:** Tuesday, February 23, 2016 6:19:13 PM

---

**SB2691**

Submitted on: 2/23/2016

Testimony for WAM on Feb 25, 2016 09:30AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Chad Wheeling	Individual	Oppose	No

Comments:

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

Do not reply to this email. This inbox is not monitored. For assistance please email [webmaster@capitol.hawaii.gov](mailto:webmaster@capitol.hawaii.gov)



**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [bigcoopatroopa@gmail.com](mailto:bigcoopatroopa@gmail.com)  
**Subject:** Submitted testimony for SB2691 on Feb 25, 2016 09:30AM  
**Date:** Tuesday, February 23, 2016 4:11:15 PM

---

**SB2691**

Submitted on: 2/23/2016

Testimony for WAM on Feb 25, 2016 09:30AM in Conference Room 211

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

Comments: E-vapor doesn't harm anybody. Don't pass the 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.

Do not reply to this email. This inbox is not monitored. For assistance please email [webmaster@capitol.hawaii.gov](mailto:webmaster@capitol.hawaii.gov)

**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [chevyriderhhh@gmail.com](mailto:chevyriderhhh@gmail.com)  
**Subject:** \*Submitted testimony for SB2691 on Feb 25, 2016 09:30AM\*  
**Date:** Wednesday, February 24, 2016 4:45:36 PM

---

**SB2691**

Submitted on: 2/24/2016

Testimony for WAM on Feb 25, 2016 09:30AM in Conference Room 211

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

Comments:

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

Do not reply to this email. This inbox is not monitored. For assistance please email [webmaster@capitol.hawaii.gov](mailto:webmaster@capitol.hawaii.gov)

**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [777dnel@gmail.com](mailto:777dnel@gmail.com)  
**Subject:** \*Submitted testimony for SB2691 on Feb 25, 2016 09:30AM\*  
**Date:** Wednesday, February 24, 2016 5:23:08 AM

---

**SB2691**

Submitted on: 2/24/2016

Testimony for WAM on Feb 25, 2016 09:30AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Dallas Nelson	Individual	Oppose	No

Comments:

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

Do not reply to this email. This inbox is not monitored. For assistance please email [webmaster@capitol.hawaii.gov](mailto:webmaster@capitol.hawaii.gov)

**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [geeyom3@gmail.com](mailto:geeyom3@gmail.com)  
**Subject:** \*Submitted testimony for SB2691 on Feb 25, 2016 09:30AM\*  
**Date:** Wednesday, February 24, 2016 12:15:27 AM

---

**SB2691**

Submitted on: 2/24/2016

Testimony for WAM on Feb 25, 2016 09:30AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Geo Preza	Individual	Oppose	No

Comments:

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

Do not reply to this email. This inbox is not monitored. For assistance please email [webmaster@capitol.hawaii.gov](mailto:webmaster@capitol.hawaii.gov)

Aloha, I am testifying today in **strong opposition** of SB2691. In my opinion putting e-cigarettes, vapor products, and e-liquids in the same category as combustible cigarettes and small cigars is misguided at best. Traditionally taxes on combustible cigarettes are intended to discourage use. However, due to the fact that e-cigarettes are estimated to be 99% less harmful than smoking, discouraging use is counter to the overall goal of reducing the smoking rate. Surveys show that if e-cigarettes are taxed at a rate that causes them to become as, or more, expensive than cigarettes. Up to 65% of users will not quit, they will return to smoking. This will also discourage future users from exploring and making the switch to a product that has been proven to be much less harmful. Overall that will irreparably harm the public health here in our beautiful state.

As a nurse I have seen firsthand the benefits of these products and the increase in overall health of the people that have made the switch to them.

Taxing these products equivalent with traditional cigarettes would be doing a great disservice to your constituents and all the people of Hawaii Nei. Please rethink this strategy and do right by the people you represent. Do not be drawn in by the misinformed and misguided anti tobacco lobby. E-cigarettes are not cigarettes and should not be treated as such. Mahalo for your time.

**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [jjw333333@gmail.com](mailto:jjw333333@gmail.com)  
**Subject:** \*Submitted testimony for SB2691 on Feb 25, 2016 09:30AM\*  
**Date:** Tuesday, February 23, 2016 12:54:22 PM

---

**SB2691**

Submitted on: 2/23/2016

Testimony for WAM on Feb 25, 2016 09:30AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Jake J. Watkins	Individual	Oppose	No

**Comments:**

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

Do not reply to this email. This inbox is not monitored. For assistance please email [webmaster@capitol.hawaii.gov](mailto:webmaster@capitol.hawaii.gov)

**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [cataclistico@gmail.com](mailto:cataclistico@gmail.com)  
**Subject:** Submitted testimony for SB2691 on Feb 25, 2016 09:30AM  
**Date:** Wednesday, February 24, 2016 12:00:32 AM

---

**SB2691**

Submitted on: 2/24/2016

Testimony for WAM on Feb 25, 2016 09:30AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
JamesDustin Ling	Individual	Oppose	No

Comments: Vapor products contain NO tobacco, and often times contain NO nicotine, and ultimately emit NO smoke. Nonetheless, SB2691 aims to unfairly classify all vapor products as "Tobacco Products" and erroneously refers to the them as "Electronic Smoking Devices" to bring vapor products into the same regulatory framework as traditional tobacco cigarettes for the purposes of taxation. This will adversely effect the vapor industry in Hawaii resulting in unintended economic and health consequences detailed below. SB2691 SD1 States in its justification that the use of licensing and permit fees "facilitate the enforcement of the cigarette tax and tobacco tax law". However, seeing as though there are no current laws in place that subject vapor products to a cigarette tax or the tobacco tax law, this bill should be considered premature. SB2691 SD1 would amount to a 9900% increase in licensing fees for wholesalers and a 150% increase for retail dealers. This is a highly unreasonable increase that will result in a significant financial burden. These costs would ultimately be passed on to the consumer. SB2691 SD1's justification and purpose section provides that the use of Vapor Products, specifically "E-Liquid", carries similar health risks to that of tobacco. However research demonstrates that vapor products have not been shown to have the same detrimental effects of combustible tobacco products.

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

Do not reply to this email. This inbox is not monitored. For assistance please email [webmaster@capitol.hawaii.gov](mailto:webmaster@capitol.hawaii.gov)

**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [jason.park1@aol.com](mailto:jason.park1@aol.com)  
**Subject:** \*Submitted testimony for SB2691 on Feb 25, 2016 09:30AM\*  
**Date:** Tuesday, February 23, 2016 1:55:08 PM

---

**SB2691**

Submitted on: 2/23/2016

Testimony for WAM on Feb 25, 2016 09:30AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Jason Park	Individual	Oppose	No

Comments:

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

Do not reply to this email. This inbox is not monitored. For assistance please email [webmaster@capitol.hawaii.gov](mailto:webmaster@capitol.hawaii.gov)



**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [javanfigueroa96792@gmail.com](mailto:javanfigueroa96792@gmail.com)  
**Subject:** \*Submitted testimony for SB2691 on Feb 25, 2016 09:30AM\*  
**Date:** Wednesday, February 24, 2016 12:37:17 PM

---

**SB2691**

Submitted on: 2/24/2016

Testimony for WAM on Feb 25, 2016 09:30AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
javan figueroa	Individual	Oppose	No

Comments:

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

Do not reply to this email. This inbox is not monitored. For assistance please email [webmaster@capitol.hawaii.gov](mailto:webmaster@capitol.hawaii.gov)

**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [konaking@live.com](mailto:konaking@live.com)  
**Subject:** Submitted testimony for SB2691 on Feb 25, 2016 09:30AM  
**Date:** Tuesday, February 23, 2016 12:27:30 PM

---

**SB2691**

Submitted on: 2/23/2016

Testimony for WAM on Feb 25, 2016 09:30AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Jeff Stevens	Individual	Oppose	No

Comments: This proposed tax increase is another a slap in the face.

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

**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [toy.traumatized@gmail.com](mailto:toy.traumatized@gmail.com)  
**Subject:** Submitted testimony for SB2691 on Feb 25, 2016 09:30AM  
**Date:** Wednesday, February 24, 2016 12:05:11 AM

---

**SB2691**

Submitted on: 2/24/2016

Testimony for WAM on Feb 25, 2016 09:30AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
jeremy castro	Individual	Oppose	Yes

Comments: Vapor products contain NO tobacco, and often times contain NO nicotine, and ultimately emit NO smoke. Nonetheless, SB2691 aims to unfairly classify all vapor products as "Tobacco Products" and erroneously refers to the them as "Electronic Smoking Devices" to bring vapor products into the same regulatory framework as traditional tobacco cigarettes for the purposes of taxation. This will adversely effect the vapor industry in Hawaii resulting in unintended economic and health consequences detailed below. SB2691 SD1 States in its justification that the use of licensing and permit fees "facilitate the enforcement of the cigarette tax and tobacco tax law". However, seeing as though there are no current laws in place that subject vapor products to a cigarette tax or the tobacco tax law, this bill should be considered premature. SB2691 SD1 would amount to a 9900% increase in licensing fees for wholesalers and a 150% increase for retail dealers. This is a highly unreasonable increase that will result in a significant financial burden. These costs would ultimately be passed on to the consumer. SB2691 SD1's justification and purpose section provides that the use of Vapor Products, specifically "E-Liquid", carries similar health risks to that of tobacco. However research demonstrates that vapor products have not been shown to have the same detrimental effects of combustible tobacco products. Recent studies have also shown vapor

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

As a registered voter in the State of Hawaii I'd like to say that I strongly oppose SB2691. The movement to classify e-cigarettes as tobacco products for the purpose of taxation is invalid, if not completely ridiculous. From my understanding the taxation of tobacco was originally for funding cancer research, and helping pay for unpaid healthcare costs from the harmful effects of tobacco. So our first big problem here is the complete lack of scientific evidence. Tom Miller, the attorney general of Iowa, recently released a statement supporting e-cigarettes. "There has been an effort to say that combustible cigarettes and e-cigarettes are equally harmful, that their companies are equally evil, and that they should be strongly regulated the same way. This view is incorrect, but it has gotten significant traction," Miller wrote. He also stated that all of the research that has been done, has proven that vaping, in the worst case scenario 93% better than smoking. Worst case. For the State to tax a product to fund cancer research that has helped millions of people stop using a product that kills 400,000 people a year is completely out of line. There's no scientific research to suggest that vaping has the same effect on people as combustible tobacco products. In my mind we're better off taxing aspartame. Aspartame is a product used in diet soda that has been clinically proven to cause cancer. We should call Coca Cola and let them know that the State of Hawaii needs funding and we're imposing a State wide tax on diet soda because it contains a product that has been **PROVEN** to cause cancer. As you can see, logically this makes no sense to tax e-cigarettes without the proper scientific evidence. It's unfair for the millions of people that have finally been able to make the switch from traditional tobacco products to vaping. It's already saved an amazing amount of lives. I personally know 2 people that have had their lungs inspected by medical cameras and had the doctor tell them that there is literally no sign of damage from vaping. One of these patients is actually a recovering lung cancer patient. He contracted lung cancer from years of smoking traditional tobacco. I would urge the state lawmakers to please try to find funding for the state in other ways.

Thank you,

Jess Lovely

**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [bigg\\_chops67@yahoo.com](mailto:bigg_chops67@yahoo.com)  
**Subject:** Submitted testimony for SB2691 on Feb 25, 2016 09:30AM  
**Date:** Wednesday, February 24, 2016 12:50:50 PM

---

**SB2691**

Submitted on: 2/24/2016

Testimony for WAM on Feb 25, 2016 09:30AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Johnny	Individual	Comments Only	No

Comments: Vapor products contain NO tobacco, and often times contain NO nicotine, and ultimately emit NO smoke. Nonetheless, SB2691 aims to unfairly classify all vapor products as "Tobacco Products" and erroneously refers to the them as "Electronic Smoking Devices" to bring vapor products into the same regulatory framework as traditional tobacco cigarettes for the purposes of taxation. This will adversely effect the vapor industry in Hawaii resulting in unintended economic and health consequences detailed below. SB2691 SD1 States in its justification that the use of licensing and permit fees "facilitate the enforcement of the cigarette tax and tobacco tax law". However, seeing as though there are no current laws in place that subject vapor products to a cigarette tax or the tobacco tax law, this bill should be considered premature. SB2691 SD1 would amount to a 9900% increase in licensing fees for wholesalers and a 150% increase for retail dealers. This is a highly unreasonable increase that will result in a significant financial burden. These costs would ultimately be passed on to the consumer. SB2691 SD1's justification and purpose section provides that the use of Vapor Products, specifically "E-Liquid", carries similar health risks to that of tobacco. However research demonstrates that vapor products have not been shown to have the same detrimental effects of combustible tobacco products. Recent studies have also shown vapor

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

**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [jonau808@yahoo.com](mailto:jonau808@yahoo.com)  
**Subject:** Submitted testimony for SB2691 on Feb 25, 2016 09:30AM  
**Date:** Wednesday, February 24, 2016 1:40:33 AM

---

**SB2691**

Submitted on: 2/24/2016

Testimony for WAM on Feb 25, 2016 09:30AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Jon Au	Individual	Comments Only	No

Comments: Vapor products contain NO tobacco, and often times contain NO nicotine, and ultimately emit NO smoke. Nonetheless, SB2691 aims to unfairly classify all vapor products as "Tobacco Products" and erroneously refers to the them as "Electronic Smoking Devices" to bring vapor products into the same regulatory framework as traditional tobacco cigarettes for the purposes of taxation. This will adversely effect the vapor industry in Hawaii resulting in unintended economic and health consequences detailed below. SB2691 SD1 States in its justification that the use of licensing and permit fees "facilitate the enforcement of the cigarette tax and tobacco tax law". However, seeing as though there are no current laws in place that subject vapor products to a cigarette tax or the tobacco tax law, this bill should be considered premature. SB2691 SD1 would amount to a 9900% increase in licensing fees for wholesalers and a 150% increase for retail dealers. This is a highly unreasonable increase that will result in a significant financial burden. These costs would ultimately be passed on to the consumer. SB2691 SD1's justification and purpose section provides that the use of Vapor Products, specifically "E-Liquid", carries similar health risks to that of tobacco. However research demonstrates that vapor products have not been shown to have the same detrimental effects of combustible tobacco products. Recent studies have also shown vapor

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

**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [kenuiiseke@gmail.com](mailto:kenuiiseke@gmail.com)  
**Subject:** Submitted testimony for SB2691 on Feb 25, 2016 09:30AM  
**Date:** Wednesday, February 24, 2016 1:07:15 PM

---

**SB2691**

Submitted on: 2/24/2016

Testimony for WAM on Feb 25, 2016 09:30AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
jonah iseke-wong	Individual	Comments Only	No

Comments: Vaping has changed my life n has bettered my health this bill will set back everything I ahead worked to hard for please understand that it's better to vape then to smoke by any means

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

**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [iriarte96792@gmail.com](mailto:iriarte96792@gmail.com)  
**Subject:** \*Submitted testimony for SB2691 on Feb 25, 2016 09:30AM\*  
**Date:** Tuesday, February 23, 2016 11:30:03 PM

---

**SB2691**

Submitted on: 2/23/2016

Testimony for WAM on Feb 25, 2016 09:30AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Jostin A Iriarte	Individual	Oppose	No

Comments:

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

Do not reply to this email. This inbox is not monitored. For assistance please email [webmaster@capitol.hawaii.gov](mailto:webmaster@capitol.hawaii.gov)



**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [Kainoa.ortiz@gmail.com](mailto:Kainoa.ortiz@gmail.com)  
**Subject:** \*Submitted testimony for SB2691 on Feb 25, 2016 09:30AM\*  
**Date:** Wednesday, February 24, 2016 12:38:48 PM

---

**SB2691**

Submitted on: 2/24/2016

Testimony for WAM on Feb 25, 2016 09:30AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Kainoa	Individual	Oppose	No

Comments:

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

Do not reply to this email. This inbox is not monitored. For assistance please email [webmaster@capitol.hawaii.gov](mailto:webmaster@capitol.hawaii.gov)

**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [kathyk323@hotmail.com](mailto:kathyk323@hotmail.com)  
**Subject:** \*Submitted testimony for SB2691 on Feb 25, 2016 09:30AM\*  
**Date:** Tuesday, February 23, 2016 1:44:45 PM

---

**SB2691**

Submitted on: 2/23/2016

Testimony for WAM on Feb 25, 2016 09:30AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Kathy Kim	Individual	Oppose	No

Comments:

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

Do not reply to this email. This inbox is not monitored. For assistance please email [webmaster@capitol.hawaii.gov](mailto:webmaster@capitol.hawaii.gov)

**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [manuelgebin@yahoo.com](mailto:manuelgebin@yahoo.com)  
**Subject:** Submitted testimony for SB2691 on Feb 25, 2016 09:30AM  
**Date:** Wednesday, February 24, 2016 6:04:54 AM

---

**SB2691**

Submitted on: 2/24/2016

Testimony for WAM on Feb 25, 2016 09:30AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
manuel gebin	Individual	Oppose	No

Comments: ATTENTION!!!!!!!!!! Vapor products contain NO tobacco, and often times contain NO nicotine, and ultimately emit NO smoke. Nonetheless, SB2691 aims to unfairly classify all vapor products as "Tobacco Products" and erroneously refers to the them as "Electronic Smoking Devices" to bring vapor products into the same regulatory framework as traditional tobacco cigarettes for the purposes of taxation. This will adversely effect the vapor industry in Hawaii resulting in unintended economic and health consequences detailed below. SB2691 SD1 States in its justification that the use of licensing and permit fees "facilitate the enforcement of the cigarette tax and tobacco tax law". However, seeing as though there are no current laws in place that subject vapor products to a cigarette tax or the tobacco tax law, this bill should be considered premature. SB2691 SD1 would amount to a 9900% increase in licensing fees for wholesalers and a 150% increase for retail dealers. This is a highly unreasonable increase that will result in a significant financial burden. These costs would ultimately be passed on to the consumer. SB2691 SD1's justification and purpose section provides that the use of Vapor Products, specifically "E-Liquid", carries similar health risks to that of tobacco. However research demonstrates that vapor products have not been shown to have the same detrimental effects of combustible tobacco products. Recent studies have also shown vapor

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

**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [kmaluod@yahoo.com](mailto:kmaluod@yahoo.com)  
**Subject:** Submitted testimony for SB2691 on Feb 25, 2016 09:30AM  
**Date:** Tuesday, February 23, 2016 10:24:17 PM

---

**SB2691**

Submitted on: 2/23/2016

Testimony for WAM on Feb 25, 2016 09:30AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
kyle Maluo	Individual	Oppose	No

Comments: Vapor products contain NO tobacco, and often times contain NO nicotine, and ultimately emit NO smoke. Nonetheless, SB2691 aims to unfairly classify all vapor products as "Tobacco Products" and erroneously refers to the them as "Electronic Smoking Devices" to bring vapor products into the same regulatory framework as traditional tobacco cigarettes for the purposes of taxation. This will adversely effect the vapor industry in Hawaii resulting in unintended economic and health consequences detailed below. SB2691 SD1 States in its justification that the use of licensing and permit fees "facilitate the enforcement of the cigarette tax and tobacco tax law". However, seeing as though there are no current laws in place that subject vapor products to a cigarette tax or the tobacco tax law, this bill should be considered premature. SB2691 SD1 would amount to a 9900% increase in licensing fees for wholesalers and a 150% increase for retail dealers. This is a highly unreasonable increase that will result in a significant financial burden. These costs would ultimately be passed on to the consumer. SB2691 SD1's justification and purpose section provides that the use of Vapor Products, specifically "E-Liquid", carries similar health risks to that of tobacco. However research demonstrates that vapor products have not been shown to have the same detrimental effects of combustible tobacco products. Recent studies have also shown vapor

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

**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [LiSayoshiro@gmail.com](mailto:LiSayoshiro@gmail.com)  
**Subject:** \*Submitted testimony for SB2691 on Feb 25, 2016 09:30AM\*  
**Date:** Wednesday, February 24, 2016 5:52:20 AM

---

**SB2691**

Submitted on: 2/24/2016

Testimony for WAM on Feb 25, 2016 09:30AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Lisa Oshiro	Individual	Oppose	No

Comments:

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

Do not reply to this email. This inbox is not monitored. For assistance please email [webmaster@capitol.hawaii.gov](mailto:webmaster@capitol.hawaii.gov)

**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [mariohbell@gmail.com](mailto:mariohbell@gmail.com)  
**Subject:** Submitted testimony for SB2691 on Feb 25, 2016 09:30AM  
**Date:** Tuesday, February 23, 2016 10:25:35 PM

---

**SB2691**

Submitted on: 2/23/2016

Testimony for WAM on Feb 25, 2016 09:30AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Mario H Bell	Individual	Oppose	No

Comments: Vapor products contain NO tobacco, and often times contain NO nicotine, and ultimately emit NO smoke. Nonetheless, SB2691 aims to unfairly classify all vapor products as "Tobacco Products" and erroneously refers to the them as "Electronic Smoking Devices" to bring vapor products into the same regulatory framework as traditional tobacco cigarettes for the purposes of taxation. This will adversely effect the vapor industry in Hawaii resulting in unintended economic and health consequences detailed below. SB2691 SD1 States in its justification that the use of licensing and permit fees "facilitate the enforcement of the cigarette tax and tobacco tax law". However, seeing as though there are no current laws in place that subject vapor products to a cigarette tax or the tobacco tax law, this bill should be considered premature. SB2691 SD1 would amount to a 9900% increase in licensing fees for wholesalers and a 150% increase for retail dealers. This is a highly unreasonable increase that will result in a significant financial burden. These costs would ultimately be passed on to the consumer. SB2691 SD1's justification and purpose section provides that the use of Vapor Products, specifically "E-Liquid", carries similar health risks to that of tobacco. However research demonstrates that vapor products have not been shown to have the same detrimental effects of combustible tobacco products. Recent studies have also shown vapor

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

**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [1hawaii4me@gmail.com](mailto:1hawaii4me@gmail.com)  
**Subject:** \*Submitted testimony for SB2691 on Feb 25, 2016 09:30AM\*  
**Date:** Tuesday, February 23, 2016 2:53:45 PM

---

**SB2691**

Submitted on: 2/23/2016

Testimony for WAM on Feb 25, 2016 09:30AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Mark Dietrich	Individual	Oppose	No

Comments:

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

Do not reply to this email. This inbox is not monitored. For assistance please email [webmaster@capitol.hawaii.gov](mailto:webmaster@capitol.hawaii.gov)

**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [markjowens@hotmail.com](mailto:markjowens@hotmail.com)  
**Subject:** \*Submitted testimony for SB2691 on Feb 25, 2016 09:30AM\*  
**Date:** Tuesday, February 23, 2016 5:40:13 PM

---

**SB2691**

Submitted on: 2/23/2016

Testimony for WAM on Feb 25, 2016 09:30AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Mark Owens	Individual	Oppose	No

Comments:

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

Do not reply to this email. This inbox is not monitored. For assistance please email [webmaster@capitol.hawaii.gov](mailto:webmaster@capitol.hawaii.gov)



**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [mjwwatson07@gmail.com](mailto:mjwwatson07@gmail.com)  
**Subject:** Submitted testimony for SB2691 on Feb 25, 2016 09:30AM  
**Date:** Wednesday, February 24, 2016 12:12:08 PM

---

**SB2691**

Submitted on: 2/24/2016

Testimony for WAM on Feb 25, 2016 09:30AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Mauliola J Watson	Individual	Oppose	No

Comments: I strongly oppose this. Vaping literally is not the equivalent to smoking. I do not support over taxing an industry that is saving people from smoking, and it is smokers who have been smoking for years not days that need help. Vaping has saved my life from addiction to smoking cigarettes. I would like to be able to choose health and life over tobacco addiction and cancer by opposing 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.

Do not reply to this email. This inbox is not monitored. For assistance please email [webmaster@capitol.hawaii.gov](mailto:webmaster@capitol.hawaii.gov)

**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [mechiverri@yahoo.com](mailto:mechiverri@yahoo.com)  
**Subject:** \*Submitted testimony for SB2691 on Feb 25, 2016 09:30AM\*  
**Date:** Wednesday, February 24, 2016 1:09:33 PM

---

**SB2691**

Submitted on: 2/24/2016

Testimony for WAM on Feb 25, 2016 09:30AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
michael echiverri	Individual	Oppose	No

Comments:

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

Do not reply to this email. This inbox is not monitored. For assistance please email [webmaster@capitol.hawaii.gov](mailto:webmaster@capitol.hawaii.gov)

**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [michrobins3@myself.com](mailto:michrobins3@myself.com)  
**Subject:** \*Submitted testimony for SB2691 on Feb 25, 2016 09:30AM\*  
**Date:** Tuesday, February 23, 2016 9:34:45 PM

---

**SB2691**

Submitted on: 2/23/2016

Testimony for WAM on Feb 25, 2016 09:30AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Michelle Robinson	Individual	Oppose	Yes

Comments:

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

Do not reply to this email. This inbox is not monitored. For assistance please email [webmaster@capitol.hawaii.gov](mailto:webmaster@capitol.hawaii.gov)

**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [Oto1hunneth@gmail.com](mailto:Oto1hunneth@gmail.com)  
**Subject:** \*Submitted testimony for SB2691 on Feb 25, 2016 09:30AM\*  
**Date:** Wednesday, February 24, 2016 12:01:23 PM

---

**SB2691**

Submitted on: 2/24/2016

Testimony for WAM on Feb 25, 2016 09:30AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
milke row	Individual	Oppose	No

Comments:

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

Do not reply to this email. This inbox is not monitored. For assistance please email [webmaster@capitol.hawaii.gov](mailto:webmaster@capitol.hawaii.gov)

**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [Hawnbear@gmail.com](mailto:Hawnbear@gmail.com)  
**Subject:** Submitted testimony for SB2691 on Feb 25, 2016 09:30AM  
**Date:** Wednesday, February 24, 2016 1:15:43 AM

---

**SB2691**

Submitted on: 2/24/2016

Testimony for WAM on Feb 25, 2016 09:30AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Nathan kaeo jr	Individual	Oppose	No

Comments: Vapor products contain NO tobacco, and often times contain NO nicotine, and ultimately emit NO smoke. Nonetheless, SB2691 aims to unfairly classify all vapor products as "Tobacco Products" and erroneously refers to the them as "Electronic Smoking Devices" to bring vapor products into the same regulatory framework as traditional tobacco cigarettes for the purposes of taxation. This will adversely effect the vapor industry in Hawaii resulting in unintended economic and health consequences detailed below. SB2691 SD1 States in its justification that the use of licensing and permit fees "facilitate the enforcement of the cigarette tax and tobacco tax law". However, seeing as though there are no current laws in place that subject vapor products to a cigarette tax or the tobacco tax law, this bill should be considered premature. SB2691 SD1 would amount to a 9900% increase in licensing fees for wholesalers and a 150% increase for retail dealers. This is a highly unreasonable increase that will result in a significant financial burden. These costs would ultimately be passed on to the consumer. SB2691 SD1's justification and purpose section provides that the use of Vapor Products, specifically "E-Liquid", carries similar health risks to that of tobacco. However research demonstrates that vapor products have not been shown to have the same detrimental effects of combustible tobacco products. Recent studies have also shown vapor

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

**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [pk.hitest@spamgourmet.com](mailto:pk.hitest@spamgourmet.com)  
**Subject:** Submitted testimony for SB2691 on Feb 25, 2016 09:30AM  
**Date:** Wednesday, February 24, 2016 10:03:24 AM

---

**SB2691**

Submitted on: 2/24/2016

Testimony for WAM on Feb 25, 2016 09:30AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
P Kuromoto	Individual	Oppose	No

Comments: I am expressing strong opposition to this terrible policy. As we have been telling the legislature for two years now, vaping is not smoking, these are not tobacco products, and vaping is a big part of the solution to smoking. Real, peer-reviewed science continues to confirm the low risk profile of vapor products compared to smoking, and public health bodies around the world are coming around to the fact that vaping is a vastly safer harm-reducing alternative to smoking. This policy would absolutely work against that and discourage people from quitting smoking, while hurting local businesses, costing local jobs, and driving local consumer money out of state. This is a total loser policy.

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

**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [pmartinez808@yahoo.com](mailto:pmartinez808@yahoo.com)  
**Subject:** Submitted testimony for SB2691 on Feb 25, 2016 09:30AM  
**Date:** Wednesday, February 24, 2016 9:46:54 AM

---

**SB2691**

Submitted on: 2/24/2016

Testimony for WAM on Feb 25, 2016 09:30AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Peter	Individual	Oppose	No

Comments: The "electronic smoking device", term should not be used, it is NOT smoking, there is no combustion, or carcinogens. It is a VAPORIZER that is a safer alternative to smoking, it works on the same principle/liquids as the "smoke machines" in haunted houses, disco clubs, and concerts. PLEASE educate yourselves (State Reps) instead of looking at this as a money making ploy for the government. Ask your family, friends, go out in the community, do your Public service, we did vote for you.

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

***I Quintin Galiza. A resident of Maui Hawaii. I am hear to give my testimony on why you shouldn't get ride of Vaping product's. I have been vaping for almost 3 years now and I have grown to see that the vaping industry has grown a lot. I started vaping to quit a bad habit of smoking cigarettes. I have to say it was very hard to quit cold turkey so I was introduced to vaping by a family friend I was very optimistic and willing to give it a try. I stand hear today and can gladly say I haven't smoked in 3 years a single cigarette. It is a very healthier alternative to get a nicotine fix.***

***I would like to say vaping isn't just about blowing clouds or doing fancy tricks with the vapor. It has grown to become a very good community bonding experience we all get together to help one another and save life stories. We are One Big OHANA.***

***Much Love, Mahalos and Aloha  
Quintin Galiza***



**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [Rocafocus@aol.com](mailto:Rocafocus@aol.com)  
**Subject:** Submitted testimony for SB2691 on Feb 25, 2016 09:30AM  
**Date:** Wednesday, February 24, 2016 11:59:53 AM

---

**SB2691**

Submitted on: 2/24/2016

Testimony for WAM on Feb 25, 2016 09:30AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Rey sison	Individual	Comments Only	No

Comments: Vapor products contain NO tobacco, and often times contain NO nicotine, and ultimately emit NO smoke. Nonetheless, SB2691 aims to unfairly classify all vapor products as "Tobacco Products" and erroneously refers to the them as "Electronic Smoking Devices" to bring vapor products into the same regulatory framework as traditional tobacco cigarettes for the purposes of taxation. This will adversely effect the vapor industry in Hawaii resulting in unintended economic and health consequences detailed below. SB2691 SD1 States in its justification that the use of licensing and permit fees "facilitate the enforcement of the cigarette tax and tobacco tax law". However, seeing as though there are no current laws in place that subject vapor products to a cigarette tax or the tobacco tax law, this bill should be considered premature. SB2691 SD1 would amount to a 9900% increase in licensing fees for wholesalers and a 150% increase for retail dealers. This is a highly unreasonable increase that will result in a significant financial burden. These costs would ultimately be passed on to the consumer. SB2691 SD1's justification and purpose section provides that the use of Vapor Products, specifically "E-Liquid", carries similar health risks to that of tobacco. However research demonstrates that vapor products have not been shown to have the same detrimental effects of combustible tobacco products. Recent studies have also shown vapor

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

**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [teammom\\_22@yahoo.com](mailto:teammom_22@yahoo.com)  
**Subject:** \*Submitted testimony for SB2691 on Feb 25, 2016 09:30AM\*  
**Date:** Tuesday, February 23, 2016 11:19:01 PM

---

**SB2691**

Submitted on: 2/23/2016

Testimony for WAM on Feb 25, 2016 09:30AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Robin Fujiwaki	Individual	Oppose	No

Comments:

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

Do not reply to this email. This inbox is not monitored. For assistance please email [webmaster@capitol.hawaii.gov](mailto:webmaster@capitol.hawaii.gov)

**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [roychur3@gmail.com](mailto:roychur3@gmail.com)  
**Subject:** \*Submitted testimony for SB2691 on Feb 25, 2016 09:30AM\*  
**Date:** Wednesday, February 24, 2016 12:46:37 PM

---

**SB2691**

Submitted on: 2/24/2016

Testimony for WAM on Feb 25, 2016 09:30AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
royce carrick	Individual	Oppose	No

Comments:

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

Do not reply to this email. This inbox is not monitored. For assistance please email [webmaster@capitol.hawaii.gov](mailto:webmaster@capitol.hawaii.gov)

**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [surfmaster008@gmail.com](mailto:surfmaster008@gmail.com)  
**Subject:** Submitted testimony for SB2691 on Feb 25, 2016 09:30AM  
**Date:** Tuesday, February 23, 2016 1:22:19 PM

---

**SB2691**

Submitted on: 2/23/2016

Testimony for WAM on Feb 25, 2016 09:30AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Sean Higa	Individual	Oppose	No

Comments: Please stop the ignorant fear and hate about e-cigs. A tax like this is not justified.

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

**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [nakai69@hotmail.com](mailto:nakai69@hotmail.com)  
**Subject:** Submitted testimony for SB2691 on Feb 25, 2016 09:30AM  
**Date:** Tuesday, February 23, 2016 9:15:56 PM

---

**SB2691**

Submitted on: 2/23/2016

Testimony for WAM on Feb 25, 2016 09:30AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
sheldon nakai	Individual	Oppose	No

Comments: Vapor products contain NO tobacco, and often times contain NO nicotine, and ultimately emit NO smoke. Nonetheless, SB2691 aims to unfairly classify all vapor products as "Tobacco Products" and erroneously refers to the them as "Electronic Smoking Devices" to bring vapor products into the same regulatory framework as traditional tobacco cigarettes for the purposes of taxation. This will adversely effect the vapor industry in Hawaii resulting in unintended economic and health consequences detailed below. SB2691 SD1 States in its justification that the use of licensing and permit fees "facilitate the enforcement of the cigarette tax and tobacco tax law". However, seeing as though there are no current laws in place that subject vapor products to a cigarette tax or the tobacco tax law, this bill should be considered premature. SB2691 SD1 would amount to a 9900% increase in licensing fees for wholesalers and a 150% increase for retail dealers. This is a highly unreasonable increase that will result in a significant financial burden. These costs would ultimately be passed on to the consumer. SB2691 SD1's justification and purpose section provides that the use of Vapor Products, specifically "E-Liquid", carries similar health risks to that of tobacco. However research demonstrates that vapor products have not been shown to have the same detrimental effects of combustible tobacco products.

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

Do not reply to this email. This inbox is not monitored. For assistance please email [webmaster@capitol.hawaii.gov](mailto:webmaster@capitol.hawaii.gov)

**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [junez1188@gmail.com](mailto:junez1188@gmail.com)  
**Subject:** \*Submitted testimony for SB2691 on Feb 25, 2016 09:30AM\*  
**Date:** Wednesday, February 24, 2016 11:58:56 AM

---

**SB2691**

Submitted on: 2/24/2016

Testimony for WAM on Feb 25, 2016 09:30AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
taleipu liliu	Individual	Oppose	No

Comments:

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

Do not reply to this email. This inbox is not monitored. For assistance please email [webmaster@capitol.hawaii.gov](mailto:webmaster@capitol.hawaii.gov)

Aloha, I am testifying today in **strong opposition** of SB2691. In my opinion putting e-cigarettes, vapor products, and e-liquids in the same category as combustible cigarettes and small cigars is misguided at best. Traditionally taxes on combustible cigarettes are intended to discourage use. However, due to the fact that e-cigarettes are estimated to be 99% less harmful than smoking, discouraging use is counter to the overall goal of reducing the smoking rate. Surveys show that if e-cigarettes are taxed at a rate that causes them to become as, or more, expensive than cigarettes. Up to 65% of users will not quit, they will return to smoking. This will also discourage future users from exploring and making the switch to a product that has been proven to be much less harmful. Overall that will irreparably harm the public health here in our beautiful state.

These products are helping people. I am proof. I was a 1½ to 2 pack a day smoker for over 35 years. I was drawn in by cigarettes when I was just 11 years old and tried for many years to get that monkey off my back. It affected my health in many ways, including lowered lung function among others. I tried every way imaginable to quit. Patches, gums, hypnosis, chantix. None of them worked and some had side effects that were much worse than that of the smoking itself. I picked up an e-cigarette from a vapor shop I happened to wander by in Kailua-Kona. After a few hours of using it I knew it would be the thing to keep me off of the cigarettes I knew were killing me. I threw away my cigarettes and never looked back. That was over 2 years ago. Since that time I have lowered my nicotine levels in the e-cigarette by more than 80% and can see a day when there will be no nicotine or e-cigarette use. If the cost had been equivalent to traditional cigarettes, I don't know that it would have happened due to the fact that cigarettes are so much more accessible. I can now run and play sports again without feeling like death is at the door. My lung function has improved 10 fold and I no longer wake up with the nagging cough or chest full of phlegm in the morning. These products saved my life and that of many other people.

Taxing these products equivalent with traditional cigarettes would be doing a great disservice to your constituents and all the people of Hawaii Nei. Please rethink this strategy and do right by the people you represent. Do not be drawn in by the misinformed and misguided anti tobacco lobby. E-cigarettes are not cigarettes and should not be treated as such. Mahalo for your time.

**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [tinamoore@linuxmail.org](mailto:tinamoore@linuxmail.org)  
**Subject:** \*Submitted testimony for SB2691 on Feb 25, 2016 09:30AM\*  
**Date:** Tuesday, February 23, 2016 5:02:56 PM

---

**SB2691**

Submitted on: 2/23/2016

Testimony for WAM on Feb 25, 2016 09:30AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Tina	Individual	Oppose	No

Comments:

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

Do not reply to this email. This inbox is not monitored. For assistance please email [webmaster@capitol.hawaii.gov](mailto:webmaster@capitol.hawaii.gov)



**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [vinkim@gmail.com](mailto:vinkim@gmail.com)  
**Subject:** Submitted testimony for SB2691 on Feb 25, 2016 09:30AM  
**Date:** Tuesday, February 23, 2016 3:21:14 PM

---

**SB2691**

Submitted on: 2/23/2016

Testimony for WAM on Feb 25, 2016 09:30AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Vin Kim	Individual	Oppose	No

Comments: Taxing a product that helps smokers quit tobacco will make it harder for people who want to quit.

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

**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [pkdtmy@yahoo.com](mailto:pkdtmy@yahoo.com)  
**Subject:** Submitted testimony for SB2691 on Feb 25, 2016 09:30AM  
**Date:** Wednesday, February 24, 2016 4:50:07 AM

---

**SB2691**

Submitted on: 2/24/2016

Testimony for WAM on Feb 25, 2016 09:30AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Joel Cruz	Individual	Comments Only	No

Comments: Vapor products contain NO tobacco, and often times contain NO nicotine, and ultimately emit NO smoke. Nonetheless, SB2691 aims to unfairly classify all vapor products as "Tobacco Products" and erroneously refers to the them as "Electronic Smoking Devices" to bring vapor products into the same regulatory framework as traditional tobacco cigarettes for the purposes of taxation. This will adversely effect the vapor industry in Hawaii resulting in unintended economic and health consequences detailed below. SB2691 SD1 States in its justification that the use of licensing and permit fees "facilitate the enforcement of the cigarette tax and tobacco tax law". However, seeing as though there are no current laws in place that subject vapor products to a cigarette tax or the tobacco tax law, this bill should be considered premature. SB2691 SD1 would amount to a 9900% increase in licensing fees for wholesalers and a 150% increase for retail dealers. This is a highly unreasonable increase that will result in a significant financial burden. These costs would ultimately be passed on to the consumer. SB2691 SD1's justification and purpose section provides that the use of Vapor Products, specifically "E-Liquid", carries similar health risks to that of tobacco. However research demonstrates that vapor products have not been shown to have the same detrimental effects of combustible tobacco products. Recent studies have also shown vapor

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

**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [Jmoriki@hotmail.com](mailto:Jmoriki@hotmail.com)  
**Subject:** Submitted testimony for SB2691 on Feb 25, 2016 09:30AM  
**Date:** Tuesday, February 23, 2016 11:02:00 PM

---

**SB2691**

Submitted on: 2/23/2016

Testimony for WAM on Feb 25, 2016 09:30AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Justin Moriki	Individual	Support	No

Comments: I can honestly say that vaping has saved my life. I was a 2 pack a day cigarette smoker for 17 years and tried just about every other method to quit with no success. I found vaping and quit in no time. I have been vaping for 2 years now with no negative effects. Positives are that I can now tastes food better, can smell things better, and have become more active due to being able to breathe better. Please don't make it harder for cigarette smokers to take up vaping and better their health. It has saved my life and who knows how many other lives may be saved through vaping. Mahalos.

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

**From:** [mailinglist@capitol.hawaii.gov](mailto:mailinglist@capitol.hawaii.gov)  
**To:** [WAM Testimony](#)  
**Cc:** [kkamaka5589@gmail.com](mailto:kkamaka5589@gmail.com)  
**Subject:** Submitted testimony for SB2691 on Feb 25, 2016 09:30AM  
**Date:** Tuesday, February 23, 2016 10:59:16 PM

---

**SB2691**

Submitted on: 2/23/2016

Testimony for WAM on Feb 25, 2016 09:30AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Ka'imiloa Kamaka	Individual	Comments Only	No

Comments: Vapor products contain NO tobacco, and often times contain NO nicotine, and ultimately emit NO smoke. Nonetheless, SB2691 aims to unfairly classify all vapor products as "Tobacco Products" and erroneously refers to the them as "Electronic Smoking Devices" to bring vapor products into the same regulatory framework as traditional tobacco cigarettes for the purposes of taxation. This will adversely effect the vapor industry in Hawaii resulting in unintended economic and health consequences detailed below. SB2691 SD1 States in its justification that the use of licensing and permit fees "facilitate the enforcement of the cigarette tax and tobacco tax law". However, seeing as though there are no current laws in place that subject vapor products to a cigarette tax or the tobacco tax law, this bill should be considered premature. SB2691 SD1 would amount to a 9900% increase in licensing fees for wholesalers and a 150% increase for retail dealers. This is a highly unreasonable increase that will result in a significant financial burden. These costs would ultimately be passed on to the consumer. SB2691 SD1's justification and purpose section provides that the use of Vapor Products, specifically "E-Liquid", carries similar health risks to that of tobacco. However research demonstrates that vapor products have not been shown to have the same detrimental effects of combustible tobacco products. Recent studies have also shown vapor

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

**From:** [Cassi Hardin](#)  
**To:** [WAM Testimony](#)  
**Subject:** Strong Support for SB 2691, SD1  
**Date:** Tuesday, February 23, 2016 9:03:48 PM

---

Date: February 23, 2016

To: The Honorable Jill Tokuda, Chair  
The Honorable Donovan Dela Cruz, Vice Chair  
Members of the Senate Committee on Ways and Means

Re: Strong Support for SB 2691, Relating to Chapter 245, Hawai'i Revised Statutes

Hrg: February 25, 2016 at 9:30am at Capitol Room 211

I strongly support SB 2691, SD1 which proposes which proposes a tax on disposable electronic smoking devices, including e-liquids containing nicotine.

E-cigarettes have rapidly become popular among middle and high school students. Many believe that e-cigarettes are harmless, but that is not the case. E-cigarettes do not emit harmless water vapor; they contain nicotine and other toxic chemicals that are turned into an aerosol that are inhaled by the user as well as those exposed to its secondhand smoke. Nicotine is highly addictive and may harm brain development.

E-cigarettes are not approved by the FDA as a smoking cessation device and its use among teens could lead to continued tobacco product use.

It is time for e-cigarettes to be taxed similar to other tobacco products to help prevent our kids from starting a dangerous addiction. I strongly support SB 2691, SD1 and ask you to pass this out of committee.

Mahalo,  
Cassie Hardin

Cassi Hardin  
66-153 Niuula Rd  
Haleiwa, HI 96712

**From:** [Christopher La Chica](#)  
**To:** [WAM Testimony](#)  
**Subject:** Strong Support for SB 2691, SD1  
**Date:** Tuesday, February 23, 2016 4:02:35 PM

---

Date: February 23, 2016

To: The Honorable Jill Tokuda, Chair  
The Honorable Donovan Dela Cruz, Vice Chair  
Members of the Senate Committee on Ways and Means

Re: Strong Support for SB 2691, Relating to Chapter 245, Hawai'i Revised Statutes

Hrg: February 25, 2016 at 9:30am at Capitol Room 211

I strongly support SB 2691, SD1 which proposes which proposes a tax on disposable electronic smoking devices, including e-liquids containing nicotine.

E-cigarettes have rapidly become popular among middle and high school students. Many believe that e-cigarettes are harmless, but that is not the case. E-cigarettes do not emit harmless water vapor; they contain nicotine and other toxic chemicals that are turned into an aerosol that are inhaled by the user as well as those exposed to its secondhand smoke. Nicotine is highly addictive and may harm brain development.

E-cigarettes are not approved by the FDA as a smoking cessation device and its use among teens could lead to continued tobacco product use.

It is time for e-cigarettes to be taxed similar to other tobacco products to help prevent our kids from starting a dangerous addiction. I strongly support SB 2691, SD1 and ask you to pass this out of committee.

Mahalo,

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

**From:** [Curtis Palmer](#)  
**To:** [WAM Testimony](#)  
**Subject:** Strong Support for SB 2691  
**Date:** Tuesday, February 23, 2016 3:02:21 PM

---

Date: February 23, 2016

To: The Honorable Jill Tokuda, Chair  
The Honorable Donovan Dela Cruz, Vice Chair  
Members of the Senate Committee on Ways and Means

Re: Strong Support for SB 2691, Relating to Chapter 245, Hawai'i Revised Statutes

Hrg: February 25, 2016 at 9:30am at Capitol Room 211

I strongly support SB 2691, which proposes which proposes a tax on disposable electronic smoking devices, including e-liquids containing nicotine.

E-cigarettes have rapidly become popular among middle and high school students. Many believe that e-cigarettes are harmless, but that is not the case. E-cigarettes do not emit harmless water vapor; they contain nicotine and other toxic chemicals that are turned into an aerosol that are inhaled by the user as well as those exposed to its secondhand smoke. Nicotine is highly addictive and may harm brain development.

E-cigarettes are not approved by the FDA as a smoking cessation device and its use among teens could lead to continued tobacco product use.

It is time for e-cigarettes to be taxed similar to other tobacco products to help prevent our kids from starting a dangerous addiction. I strongly support SB 2691 and ask you to pass this out of committee.

Mahalo,

Curtis Palmer  
45-615 Puuluna Pl  
Kaneohe, HI 96744

**From:** [Cynthia P Chow](#)  
**To:** [WAM Testimony](#)  
**Subject:** Strong Support for SB 2691, SD1  
**Date:** Tuesday, February 23, 2016 4:53:03 PM

---

Date: February 23, 2016

To: The Honorable Jill Tokuda, Chair  
The Honorable Donovan Dela Cruz, Vice Chair  
Members of the Senate Committee on Ways and Means

Re: Strong Support for SB 2691, SD1, Relating to Chapter 245, Hawai'i Revised Statutes

Hrg: February 25, 2016 at 9:30am at Capitol Room 211

I strongly support SB 2691, SD1 which proposes which proposes a tax on disposable electronic smoking devices, including e-liquids containing nicotine.

Despite entering the market only a few years ago, electronic smoking devices (ESDs), or e-cigarettes are showing huge increases in use among middle and high school students. In Hawai'i, 1 in 5 adults and high school students and 1 in 10 middle school students smoke e-cigarettes, exceeding cigarette use.

With e-cigarette use at an all-time high, the appeal of ESDs has to stop. Contrary to popular belief, ESDs do not emit harmless water vapor. ESDs contain nicotine and other toxic chemicals that are turned into an aerosol that are inhaled by the user as well as those exposed to its secondhand smoke. Vaping companies are using the same tobacco marketing tactics by advertising e-cigarettes as inexpensive and comparing them to smoking cigarettes. Popular local e-liquid flavors include Kona coffee, Maui mango, Pele's papaya, and pineapple punch.

ESDs are not approved by the FDA and federal agencies as a smoking cessation device. Because ESDs are not regulated, most ESDs contain nicotine, which causes addiction, may harm brain development, and could lead to continued tobacco product use among youth.

It is time for ESDs to be taxed similar to other tobacco products to help prevent our kids from starting a dangerous addiction. I strongly support SB 2691, SD1 and ask you to pass this out of committee.

Mahalo,

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



**From:** [Elizabeth Tam](#)  
**To:** [WAM Testimony](#)  
**Subject:** Strong Support for SB 2691, SD1  
**Date:** Wednesday, February 24, 2016 12:06:29 AM

---

Date: February 23, 2016

To: The Honorable Jill Tokuda, Chair  
The Honorable Donovan Dela Cruz, Vice Chair  
Members of the Senate Committee on Ways and Means

Re: Strong Support for SB 2691, SD1, Relating to Chapter 245, Hawai'i Revised Statutes

Hrg: February 25, 2016 at 9:30am at Capitol Room 211

I strongly support SB 2691, SD1 which proposes which proposes a tax on disposable electronic smoking devices, including e-liquids containing nicotine.

Please note that by May 2015, 85 % of the e-cigarette market was already controlled or owned by tobacco companies. It's probably higher now. These merchants of addiction are not taking control of e-cigarettes to promote tobacco cigarette cessation by grown adults, but to hook our kids into "dual use"--using both e- and tobacco cigarettes. A recent study by our Cancer Research Center showed that this is happening in Hawai'i.

Note, too, that just as tobacco cigarettes affect MANY people via first-hand, second-hand, and THIRD-hand smoke, electronic vapor contaminates more than the user him or herself, as first-hand, second-hand, and THIRD-hand vapor. Yes, a child can touch a bench hours to days after a "vaper" has indulged there, and absorb nicotine through her skin, or as children often do, by putting her hand to her mouth or eyes.

It is time for ESDs to be taxed similar to other tobacco products to help prevent our kids from starting a dangerous addiction. I strongly support SB 2691, SD1 and ask you to pass this out of committee.

Mahalo,

Liz Tam

Elizabeth Tam  
609 Ahakea St  
Honolulu, HI 96816

**From:** [Erin Bantum](#)  
**To:** [WAM Testimony](#)  
**Subject:** Strong Support for SB 2691  
**Date:** Tuesday, February 23, 2016 3:14:21 PM

---

Date: February 23, 2016

To: The Honorable Jill Tokuda, Chair  
The Honorable Donovan Dela Cruz, Vice Chair  
Members of the Senate Committee on Ways and Means

Re: Strong Support for SB 2691, Relating to Chapter 245, Hawai'i Revised Statutes

Hrg: February 25, 2016 at 9:30am at Capitol Room 211

I strongly support SB 2691 which proposes which proposes a tax on disposable electronic smoking devices, including e-liquids containing nicotine.

Despite entering the market only a few years ago, electronic smoking devices (ESDs), or e-cigarettes are showing huge increases in use among middle and high school students. In Hawai'i, 1 in 5 adults and high school students and 1 in 10 middle school students smoke e-cigarettes, exceeding cigarette use.

With e-cigarette use at an all-time high, the appeal of ESDs has to stop. Contrary to popular belief, ESDs do not emit harmless water vapor. ESDs contain nicotine and other toxic chemicals that are turned into an aerosol that are inhaled by the user as well as those exposed to its secondhand smoke. Vaping companies are using the same tobacco marketing tactics by advertising e-cigarettes as inexpensive and comparing them to smoking cigarettes. Popular local e-liquid flavors include Kona coffee, Maui mango, Pele's papaya, and pineapple punch.

ESDs are not approved by the FDA and federal agencies as a smoking cessation device. Because ESDs are not regulated, most ESDs contain nicotine, which causes addiction, may harm brain development, and could lead to continued tobacco product use among youth.

It is time for ESDs to be taxed similar to other tobacco products to help prevent our kids from starting a dangerous addiction. I strongly support SB 2691 and ask you to pass this out of committee.

Mahalo,

Erin Bantum  
677 Ala Moana Blvd Suite 200  
Honolulu, HI 96822

**From:** [Eve Teeter-Balin](#)  
**To:** [WAM Testimony](#)  
**Subject:** Strong Support for SB 2691, SD1  
**Date:** Tuesday, February 23, 2016 7:01:37 PM

---

Date: February 23, 2016

To: The Honorable Jill Tokuda, Chair  
The Honorable Donovan Dela Cruz, Vice Chair  
Members of the Senate Committee on Ways and Means

Re: Strong Support for SB 2691, SD1, Relating to Chapter 245, Hawai'i Revised Statutes

Hrg: February 25, 2016 at 9:30am at Capitol Room 211

I strongly support SB 2691, SD1 which proposes which proposes a tax on disposable electronic smoking devices, including e-liquids containing nicotine.

Despite entering the market only a few years ago, electronic smoking devices (ESDs), or e-cigarettes are showing huge increases in use among middle and high school students. In Hawai'i, 1 in 5 adults and high school students and 1 in 10 middle school students smoke e-cigarettes, exceeding cigarette use.

With e-cigarette use at an all-time high, the appeal of ESDs has to stop. Contrary to popular belief, ESDs do not emit harmless water vapor. ESDs contain nicotine and other toxic chemicals that are turned into an aerosol that are inhaled by the user as well as those exposed to its secondhand smoke. Vaping companies are using the same tobacco marketing tactics by advertising e-cigarettes as inexpensive and comparing them to smoking cigarettes. Popular local e-liquid flavors include Kona coffee, Maui mango, Pele's papaya, and pineapple punch.

ESDs are not approved by the FDA and federal agencies as a smoking cessation device. Because ESDs are not regulated, most ESDs contain nicotine, which causes addiction, may harm brain development, and could lead to continued tobacco product use among youth.

It is time for ESDs to be taxed similar to other tobacco products to help prevent our kids from starting a dangerous addiction. I strongly support SB 2691, SD1 and ask you to pass this out of committee.

Mahalo,

Eve Teeter-Balin  
3464 kalua road  
Honolulu, HI 96816

**From:** [Hau'oli Tomoso](#)  
**To:** [WAM Testimony](#)  
**Subject:** Strong Support for SB 2691  
**Date:** Tuesday, February 23, 2016 3:02:41 PM

---

Date: February 23, 2016

To: The Honorable Jill Tokuda, Chair  
The Honorable Donovan Dela Cruz, Vice Chair  
Members of the Senate Committee on Ways and Means

Re: Strong Support for SB 2691, Relating to Chapter 245, Hawai'i Revised Statutes

Hrg: February 25, 2016 at 9:30am at Capitol Room 211

I strongly support SB 2691, which proposes which proposes a tax on disposable electronic smoking devices, including e-liquids containing nicotine.

E-cigarettes have rapidly become popular among middle and high school students. Many believe that e-cigarettes are harmless, but that is not the case. E-cigarettes do not emit harmless water vapor; they contain nicotine and other toxic chemicals that are turned into an aerosol that are inhaled by the user as well as those exposed to its secondhand smoke. Nicotine is highly addictive and may harm brain development.

E-cigarettes are not approved by the FDA as a smoking cessation device and its use among teens could lead to continued tobacco product use.

It is time for e-cigarettes to be taxed similar to other tobacco products to help prevent our kids from starting a dangerous addiction. I strongly support SB 2691 and ask you to pass this out of committee.

Mahalo,

John A. H. Tomoso, MSW, ACSW, LSW  
51 Kuula Street  
Kahului, HI 96732-2906

Hau'oli Tomoso  
51 Ku'ula Street  
Kahului, HI 96732

**From:** [Holly Kessler](#)  
**To:** [WAM Testimony](#)  
**Subject:** Strong Support for SB 2691, SD1  
**Date:** Wednesday, February 24, 2016 1:26:07 AM

---

Date: February 23, 2016

To: The Honorable Jill Tokuda, Chair  
The Honorable Donovan Dela Cruz, Vice Chair  
Members of the Senate Committee on Ways and Means

Re: Strong Support for SB 2691, SD1, Relating to Chapter 245, Hawai'i Revised Statutes

Hrg: February 25, 2016 at 9:30am at Capitol Room 211

I strongly support SB 2691, SD1 which proposes which proposes a tax on disposable electronic smoking devices, including e-liquids containing nicotine.

Despite entering the market only a few years ago, electronic smoking devices (ESDs), or e-cigarettes are showing huge increases in use among middle and high school students. In Hawai'i, 1 in 5 adults and high school students and 1 in 10 middle school students smoke e-cigarettes, exceeding cigarette use.

With e-cigarette use at an all-time high, the appeal of ESDs has to stop. Contrary to popular belief, ESDs do not emit harmless water vapor. ESDs contain nicotine and other toxic chemicals that are turned into an aerosol that are inhaled by the user as well as those exposed to its secondhand smoke. Vaping companies are using the same tobacco marketing tactics by advertising e-cigarettes as inexpensive and comparing them to smoking cigarettes. Popular local e-liquid flavors include Kona coffee, Maui mango, Pele's papaya, and pineapple punch.

ESDs are not approved by the FDA and federal agencies as a smoking cessation device. Because ESDs are not regulated, most ESDs contain nicotine, which causes addiction, may harm brain development, and could lead to continued tobacco product use among youth.

It is time for ESDs to be taxed similar to other tobacco products to help prevent our kids from starting a dangerous addiction. I strongly support SB 2691, SD1 and ask you to pass this out of committee.

Mahalo,

Holly Kessler  
PO Box 61681  
Honolulu, HI 96839

**From:** [Jayson O'Donnell](#)  
**To:** [WAM Testimony](#)  
**Subject:** Strong Support for SB 2691, SD1  
**Date:** Tuesday, February 23, 2016 7:19:22 PM

---

Date: February 23, 2016

To: The Honorable Jill Tokuda, Chair  
The Honorable Donovan Dela Cruz, Vice Chair  
Members of the Senate Committee on Ways and Means

Re: Strong Support for SB 2691, SD1, Relating to Chapter 245, Hawai'i Revised Statutes

Hrg: February 25, 2016 at 9:30am at Capitol Room 211

I strongly support SB 2691, SD1 which proposes which proposes a tax on disposable electronic smoking devices, including e-liquids containing nicotine.

Despite entering the market only a few years ago, electronic smoking devices (ESDs), or e-cigarettes are showing huge increases in use among middle and high school students. In Hawai'i, 1 in 5 adults and high school students and 1 in 10 middle school students smoke e-cigarettes, exceeding cigarette use.

With e-cigarette use at an all-time high, the appeal of ESDs has to stop. Contrary to popular belief, ESDs do not emit harmless water vapor. ESDs contain nicotine and other toxic chemicals that are turned into an aerosol that are inhaled by the user as well as those exposed to its secondhand smoke. Vaping companies are using the same tobacco marketing tactics by advertising e-cigarettes as inexpensive and comparing them to smoking cigarettes. Popular local e-liquid flavors include Kona coffee, Maui mango, Pele's papaya, and pineapple punch.

ESDs are not approved by the FDA and federal agencies as a smoking cessation device. Because ESDs are not regulated, most ESDs contain nicotine, which causes addiction, may harm brain development, and could lead to continued tobacco product use among youth.

It is time for ESDs to be taxed similar to other tobacco products to help prevent our kids from starting a dangerous addiction. I strongly support SB 2691, SD1 and ask you to pass this out of committee.

Mahalo,

Jayson O'Donnell  
3311 Campbell Ave  
Honolulu, HI 96815

**From:** [Jennifer Hausler](#)  
**To:** [WAM Testimony](#)  
**Subject:** Strong Support for SB 2691, SD1  
**Date:** Tuesday, February 23, 2016 9:22:44 PM

---

Date: February 23, 2016

To: The Honorable Jill Tokuda, Chair  
The Honorable Donovan Dela Cruz, Vice Chair  
Members of the Senate Committee on Ways and Means

Re: Strong Support for SB 2691, Relating to Chapter 245, Hawai'i Revised Statutes

Hrg: February 25, 2016 at 9:30am at Capitol Room 211

I strongly support SB 2691, SD1 which proposes which proposes a tax on disposable electronic smoking devices, including e-liquids containing nicotine.

E-cigarettes have rapidly become popular among middle and high school students. Many believe that e-cigarettes are harmless, but that is not the case. E-cigarettes do not emit harmless water vapor; they contain nicotine and other toxic chemicals that are turned into an aerosol that are inhaled by the user as well as those exposed to its secondhand smoke. Nicotine is highly addictive and may harm brain development.

E-cigarettes are not approved by the FDA as a smoking cessation device and its use among teens could lead to continued tobacco product use.

It is time for e-cigarettes to be taxed similar to other tobacco products to help prevent our kids from starting a dangerous addiction. I strongly support SB 2691, SD1 and ask you to pass this out of committee.

Mahalo,

Jennifer Hausler  
1429 Kuloko St  
Kuloko  
Pearl City, HI 96782

**From:** [Joseph Humphry](#)  
**To:** [WAM Testimony](#)  
**Subject:** Strong Support for SB 2691, SD1  
**Date:** Tuesday, February 23, 2016 6:43:23 PM

---

Date: February 23, 2016

To: The Honorable Jill Tokuda, Chair  
The Honorable Donovan Dela Cruz, Vice Chair  
Members of the Senate Committee on Ways and Means

Re: Strong Support for SB 2691, SD1, Relating to Chapter 245, Hawai'i Revised Statutes

Hrg: February 25, 2016 at 9:30am at Capitol Room 211

I strongly support SB 2691, SD1 which proposes which proposes a tax on disposable electronic smoking devices, including e-liquids containing nicotine.

Despite entering the market only a few years ago, electronic smoking devices (ESDs), or e-cigarettes are showing huge increases in use among middle and high school students. In Hawai'i, 1 in 5 adults and high school students and 1 in 10 middle school students smoke e-cigarettes, exceeding cigarette use.

With e-cigarette use at an all-time high, the appeal of ESDs has to stop. Contrary to popular belief, ESDs do not emit harmless water vapor. ESDs contain nicotine and other toxic chemicals that are turned into an aerosol that are inhaled by the user as well as those exposed to its secondhand smoke. Vaping companies are using the same tobacco marketing tactics by advertising e-cigarettes as inexpensive and comparing them to smoking cigarettes. Popular local e-liquid flavors include Kona coffee, Maui mango, Pele's papaya, and pineapple punch.

ESDs are not approved by the FDA and federal agencies as a smoking cessation device. Because ESDs are not regulated, most ESDs contain nicotine, which causes addiction, may harm brain development, and could lead to continued tobacco product use among youth.

It is time for ESDs to be taxed similar to other tobacco products to help prevent our kids from starting a dangerous addiction. I strongly support SB 2691, SD1 and ask you to pass this out of committee.

Mahalo,

Joseph Humphry  
3579 Nipo Street  
Honolulu, HI 96822



**From:** [Kaipu Seales](#)  
**To:** [WAM Testimony](#)  
**Subject:** Strong Support for SB 2691, SD1  
**Date:** Tuesday, February 23, 2016 7:45:20 PM

---

Date: February 23, 2016

To: The Honorable Jill Tokuda, Chair  
The Honorable Donovan Dela Cruz, Vice Chair  
Members of the Senate Committee on Ways and Means

Re: Strong Support for SB 2691, SD1, Relating to Chapter 245, Hawai'i Revised Statutes

Hrg: February 25, 2016 at 9:30am at Capitol Room 211

I strongly support SB 2691, SD1 which proposes which proposes a tax on disposable electronic smoking devices, including e-liquids containing nicotine.

Despite entering the market only a few years ago, electronic smoking devices (ESDs), or e-cigarettes are showing huge increases in use among middle and high school students. In Hawai'i, 1 in 5 adults and high school students and 1 in 10 middle school students smoke e-cigarettes, exceeding cigarette use.

With e-cigarette use at an all-time high, the appeal of ESDs has to stop. Contrary to popular belief, ESDs do not emit harmless water vapor. ESDs contain nicotine and other toxic chemicals that are turned into an aerosol that are inhaled by the user as well as those exposed to its secondhand smoke. Vaping companies are using the same tobacco marketing tactics by advertising e-cigarettes as inexpensive and comparing them to smoking cigarettes. Popular local e-liquid flavors include Kona coffee, Maui mango, Pele's papaya, and pineapple punch.

ESDs are not approved by the FDA and federal agencies as a smoking cessation device. Because ESDs are not regulated, most ESDs contain nicotine, which causes addiction, may harm brain development, and could lead to continued tobacco product use among youth.

It is time for ESDs to be taxed similar to other tobacco products to help prevent our kids from starting a dangerous addiction. I strongly support SB 2691, SD1 and ask you to pass this out of committee.

Mahalo,

Kaipu Seales  
2807 Park St  
HONOLULU, HI 96748

**From:** [Kanani Kilbey](#)  
**To:** [WAM Testimony](#)  
**Subject:** Strong Support for SB 2691  
**Date:** Tuesday, February 23, 2016 3:11:50 PM

---

Date: February 23, 2016

To: The Honorable Jill Tokuda, Chair  
The Honorable Donovan Dela Cruz, Vice Chair  
Members of the Senate Committee on Ways and Means

Re: Strong Support for SB 2691, Relating to Chapter 245, Hawai'i Revised Statutes

Hrg: February 25, 2016 at 9:30am at Capitol Room 211

I strongly support SB 2691, which proposes which proposes a tax on disposable electronic smoking devices, including e-liquids containing nicotine.

E-cigarettes have rapidly become popular among middle and high school students. Many believe that e-cigarettes are harmless, but that is not the case. E-cigarettes do not emit harmless water vapor; they contain nicotine and other toxic chemicals that are turned into an aerosol that are inhaled by the user as well as those exposed to its secondhand smoke. Nicotine is highly addictive and may harm brain development.

E-cigarettes are not approved by the FDA as a smoking cessation device and its use among teens could lead to continued tobacco product use.

It is time for e-cigarettes to be taxed similar to other tobacco products to help prevent our kids from starting a dangerous addiction. I strongly support SB 2691 and ask you to pass this out of committee.

Mahalo,

Kanani Kilbey  
642 Ulukahiki Street  
Suite 105  
Kailua, HI 96734

**From:** [Kevin Cassel](#)  
**To:** [WAM Testimony](#)  
**Subject:** Strong Support for SB 2691  
**Date:** Tuesday, February 23, 2016 3:48:43 PM

---

Date: February 23, 2016

To: The Honorable Jill Tokuda, Chair  
The Honorable Donovan Dela Cruz, Vice Chair  
Members of the Senate Committee on Ways and Means

Re: Strong Support for SB 2691, Relating to Chapter 245, Hawai'i Revised Statutes

Hrg: February 25, 2016 at 9:30am at Capitol Room 211

I strongly support SB 2691 which proposes which proposes a tax on disposable electronic smoking devices, including e-liquids containing nicotine.

Despite entering the market only a few years ago, electronic smoking devices (ESDs), or e-cigarettes are showing huge increases in use among middle and high school students. In Hawai'i, 1 in 5 adults and high school students and 1 in 10 middle school students smoke e-cigarettes, exceeding cigarette use.

With e-cigarette use at an all-time high, the appeal of ESDs has to stop. Contrary to popular belief, ESDs do not emit harmless water vapor. ESDs contain nicotine and other toxic chemicals that are turned into an aerosol that are inhaled by the user as well as those exposed to its secondhand smoke. Vaping companies are using the same tobacco marketing tactics by advertising e-cigarettes as inexpensive and comparing them to smoking cigarettes. Popular local e-liquid flavors include Kona coffee, Maui mango, Pele's papaya, and pineapple punch.

ESDs are not approved by the FDA and federal agencies as a smoking cessation device. Because ESDs are not regulated, most ESDs contain nicotine, which causes addiction, may harm brain development, and could lead to continued tobacco product use among youth.

It is time for ESDs to be taxed similar to other tobacco products to help prevent our kids from starting a dangerous addiction. I strongly support SB 2691 and ask you to pass this out of committee.

Mahalo,

Kevin Cassel  
1054 Green St  
Honolulu, HI 96822

**From:** [Kim Swartz](#)  
**To:** [WAM Testimony](#)  
**Subject:** Strong Support for SB 2691, SD1  
**Date:** Tuesday, February 23, 2016 8:53:19 PM

---

Date: February 23, 2016

To: The Honorable Jill Tokuda, Chair  
The Honorable Donovan Dela Cruz, Vice Chair  
Members of the Senate Committee on Ways and Means

Re: Strong Support for SB 2691, SD1, Relating to Chapter 245, Hawai'i Revised Statutes

Hrg: February 25, 2016 at 9:30am at Capitol Room 211

I strongly support SB 2691, SD1 which proposes which proposes a tax on disposable electronic smoking devices, including e-liquids containing nicotine.

Despite entering the market only a few years ago, electronic smoking devices (ESDs), or e-cigarettes are showing huge increases in use among middle and high school students. In Hawai'i, 1 in 5 adults and high school students and 1 in 10 middle school students smoke e-cigarettes, exceeding cigarette use.

With e-cigarette use at an all-time high, the appeal of ESDs has to stop. Contrary to popular belief, ESDs do not emit harmless water vapor. ESDs contain nicotine and other toxic chemicals that are turned into an aerosol that are inhaled by the user as well as those exposed to its secondhand smoke. Vaping companies are using the same tobacco marketing tactics by advertising e-cigarettes as inexpensive and comparing them to smoking cigarettes. Popular local e-liquid flavors include Kona coffee, Maui mango, Pele's papaya, and pineapple punch.

ESDs are not approved by the FDA and federal agencies as a smoking cessation device. Because ESDs are not regulated, most ESDs contain nicotine, which causes addiction, may harm brain development, and could lead to continued tobacco product use among youth.

It is time for ESDs to be taxed similar to other tobacco products to help prevent our kids from starting a dangerous addiction. I strongly support SB 2691, SD1 and ask you to pass this out of committee.

Mahalo,

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

**From:** [Lawrence Denis](#)  
**To:** [WAM Testimony](#)  
**Subject:** Strong Support for SB 2691, SD1  
**Date:** Tuesday, February 23, 2016 11:30:39 PM

---

Date: February 23, 2016

To: The Honorable Jill Tokuda, Chair  
The Honorable Donovan Dela Cruz, Vice Chair  
Members of the Senate Committee on Ways and Means

Re: Strong Support for SB 2691, Relating to Chapter 245, Hawai'i Revised Statutes

Hrg: February 25, 2016 at 9:30am at Capitol Room 211

I strongly support SB 2691, SD1 which proposes which proposes a tax on disposable electronic smoking devices, including e-liquids containing nicotine.

E-cigarettes have rapidly become popular among middle and high school students. Many believe that e-cigarettes are harmless, but that is not the case. E-cigarettes do not emit harmless water vapor; they contain nicotine and other toxic chemicals that are turned into an aerosol that are inhaled by the user as well as those exposed to its secondhand smoke. Nicotine is highly addictive and may harm brain development.

E-cigarettes are not approved by the FDA as a smoking cessation device and its use among teens could lead to continued tobacco product use.

It is time for e-cigarettes to be taxed similar to other tobacco products to help prevent our kids from starting a dangerous addiction. I strongly support SB 2691, SD1 and ask you to pass this out of committee.

Mahalo,

Lawrence Denis  
PO Box 385847  
Waikoloa, HI 96738

**From:** [Lorrie Ann Santos](#)  
**To:** [WAM Testimony](#)  
**Subject:** Strong Support for SB 2691, SD1  
**Date:** Tuesday, February 23, 2016 9:20:41 PM

---

Date: February 23, 2016

To: The Honorable Jill Tokuda, Chair  
The Honorable Donovan Dela Cruz, Vice Chair  
Members of the Senate Committee on Ways and Means

Re: Strong Support for SB 2691, Relating to Chapter 245, Hawai'i Revised Statutes

Hrg: February 25, 2016 at 9:30am at Capitol Room 211

I strongly support SB 2691, SD1 which proposes which proposes a tax on disposable electronic smoking devices, including e-liquids containing nicotine.

E-cigarettes have rapidly become popular among middle and high school students. Many believe that e-cigarettes are harmless, but that is not the case. E-cigarettes do not emit harmless water vapor; they contain nicotine and other toxic chemicals that are turned into an aerosol that are inhaled by the user as well as those exposed to its secondhand smoke. Nicotine is highly addictive and may harm brain development.

E-cigarettes are not approved by the FDA as a smoking cessation device and its use among teens could lead to continued tobacco product use.

It is time for e-cigarettes to be taxed similar to other tobacco products to help prevent our kids from starting a dangerous addiction. I strongly support SB 2691, SD1 and ask you to pass this out of committee.

Mahalo,

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

**From:** [Maria Moreno - Chow](#)  
**To:** [WAM Testimony](#)  
**Subject:** Strong Support for SB 2691, SD1  
**Date:** Tuesday, February 23, 2016 5:46:02 PM

---

Date: February 23, 2016

To: The Honorable Jill Tokuda, Chair  
The Honorable Donovan Dela Cruz, Vice Chair  
Members of the Senate Committee on Ways and Means

Re: Strong Support for SB 2691, SD1, Relating to Chapter 245, Hawai'i Revised Statutes

Hrg: February 25, 2016 at 9:30am at Capitol Room 211

I strongly support SB 2691, SD1 which proposes which proposes a tax on disposable electronic smoking devices, including e-liquids containing nicotine.

Despite entering the market only a few years ago, electronic smoking devices (ESDs), or e-cigarettes are showing huge increases in use among middle and high school students. In Hawai'i, 1 in 5 adults and high school students and 1 in 10 middle school students smoke e-cigarettes, exceeding cigarette use.

With e-cigarette use at an all-time high, the appeal of ESDs has to stop. Contrary to popular belief, ESDs do not emit harmless water vapor. ESDs contain nicotine and other toxic chemicals that are turned into an aerosol that are inhaled by the user as well as those exposed to its secondhand smoke. Vaping companies are using the same tobacco marketing tactics by advertising e-cigarettes as inexpensive and comparing them to smoking cigarettes. Popular local e-liquid flavors include Kona coffee, Maui mango, Pele's papaya, and pineapple punch.

ESDs are not approved by the FDA and federal agencies as a smoking cessation device. Because ESDs are not regulated, most ESDs contain nicotine, which causes addiction, may harm brain development, and could lead to continued tobacco product use among youth.

It is time for ESDs to be taxed similar to other tobacco products to help prevent our kids from starting a dangerous addiction. I strongly support SB 2691, SD1 and ask you to pass this out of committee.

Mahalo,

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

**From:** [Marilyn Gagen](#)  
**To:** [WAM Testimony](#)  
**Subject:** Strong Support for SB 2691  
**Date:** Tuesday, February 23, 2016 4:37:13 PM

---

Date: February 23, 2016

To: The Honorable Jill Tokuda, Chair  
The Honorable Donovan Dela Cruz, Vice Chair  
Members of the Senate Committee on Ways and Means

Re: Strong Support for SB 2691, Relating to Chapter 245, Hawai'i Revised Statutes

Hrg: February 25, 2016 at 9:30am at Capitol Room 211

I strongly support SB 2691, which proposes which proposes a tax on disposable electronic smoking devices, including e-liquids containing nicotine.

E-cigarettes have rapidly become popular among middle and high school students. Many believe that e-cigarettes are harmless, but that is not the case. E-cigarettes do not emit harmless water vapor; they contain nicotine and other toxic chemicals that are turned into an aerosol that are inhaled by the user as well as those exposed to its secondhand smoke. Nicotine is highly addictive and may harm brain development.

E-cigarettes are not approved by the FDA as a smoking cessation device and its use among teens could lead to continued tobacco product use.

It is time for e-cigarettes to be taxed similar to other tobacco products to help prevent our kids from starting a dangerous addiction. I strongly support SB 2691 and ask you to pass this out of committee.

Mahalo,

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



**From:** [Michael Kellar](#)  
**To:** [WAM Testimony](#)  
**Subject:** Strong Support for SB 2691  
**Date:** Tuesday, February 23, 2016 3:07:30 PM

---

Date: February 23, 2016

To: The Honorable Jill Tokuda, Chair  
The Honorable Donovan Dela Cruz, Vice Chair  
Members of the Senate Committee on Ways and Means

Re: Strong Support for SB 2691, Relating to Chapter 245, Hawai'i Revised Statutes

Hrg: February 25, 2016 at 9:30am at Capitol Room 211

I strongly support SB 2691 which proposes which proposes a tax on disposable electronic smoking devices, including e-liquids containing nicotine.

Despite entering the market only a few years ago, electronic smoking devices (ESDs), or e-cigarettes are showing huge increases in use among middle and high school students. In Hawai'i, 1 in 5 adults and high school students and 1 in 10 middle school students smoke e-cigarettes, exceeding cigarette use.

With e-cigarette use at an all-time high, the appeal of ESDs has to stop. Contrary to popular belief, ESDs do not emit harmless water vapor. ESDs contain nicotine and other toxic chemicals that are turned into an aerosol that are inhaled by the user as well as those exposed to its secondhand smoke. Vaping companies are using the same tobacco marketing tactics by advertising e-cigarettes as inexpensive and comparing them to smoking cigarettes. Popular local e-liquid flavors include Kona coffee, Maui mango, Pele's papaya, and pineapple punch.

ESDs are not approved by the FDA and federal agencies as a smoking cessation device. Because ESDs are not regulated, most ESDs contain nicotine, which causes addiction, may harm brain development, and could lead to continued tobacco product use among youth.

It is time for ESDs to be taxed similar to other tobacco products to help prevent our kids from starting a dangerous addiction. I strongly support SB 2691 and ask you to pass this out of committee.

Mahalo,

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

**From:** [Michele Nihipali](#)  
**To:** [WAM Testimony](#)  
**Subject:** Strong Support for SB 2691, SD1  
**Date:** Tuesday, February 23, 2016 8:14:55 PM

---

Date: February 23, 2016

To: The Honorable Jill Tokuda, Chair  
The Honorable Donovan Dela Cruz, Vice Chair  
Members of the Senate Committee on Ways and Means

Re: Strong Support for SB 2691, Relating to Chapter 245, Hawai'i Revised Statutes

Hrg: February 25, 2016 at 9:30am at Capitol Room 211

I strongly support SB 2691, SD1 which proposes which proposes a tax on disposable electronic smoking devices, including e-liquids containing nicotine.

E-cigarettes have rapidly become popular among middle and high school students. Many believe that e-cigarettes are harmless, but that is not the case. E-cigarettes do not emit harmless water vapor; they contain nicotine and other toxic chemicals that are turned into an aerosol that are inhaled by the user as well as those exposed to its secondhand smoke. Nicotine is highly addictive and may harm brain development.

E-cigarettes are not approved by the FDA as a smoking cessation device and its use among teens could lead to continued tobacco product use.

It is time for e-cigarettes to be taxed similar to other tobacco products to help prevent our kids from starting a dangerous addiction. I strongly support SB 2691, SD1 and ask you to pass this out of committee.

Mahalo,

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

**From:** [Michelle Gray](#)  
**To:** [WAM Testimony](#)  
**Subject:** Strong Support for SB 2691, SD1  
**Date:** Tuesday, February 23, 2016 5:21:56 PM

---

Date: February 23, 2016

To: The Honorable Jill Tokuda, Chair  
The Honorable Donovan Dela Cruz, Vice Chair  
Members of the Senate Committee on Ways and Means

Re: Strong Support for SB 2691, SD1, Relating to Chapter 245, Hawai'i Revised Statutes

Hrg: February 25, 2016 at 9:30am at Capitol Room 211

I strongly support SB 2691, SD1 which proposes which proposes a tax on disposable electronic smoking devices, including e-liquids containing nicotine.

Despite entering the market only a few years ago, electronic smoking devices (ESDs), or e-cigarettes are showing huge increases in use among middle and high school students. In Hawai'i, 1 in 5 adults and high school students and 1 in 10 middle school students smoke e-cigarettes, exceeding cigarette use.

With e-cigarette use at an all-time high, the appeal of ESDs has to stop. Contrary to popular belief, ESDs do not emit harmless water vapor. ESDs contain nicotine and other toxic chemicals that are turned into an aerosol that are inhaled by the user as well as those exposed to its secondhand smoke. Vaping companies are using the same tobacco marketing tactics by advertising e-cigarettes as inexpensive and comparing them to smoking cigarettes. Popular local e-liquid flavors include Kona coffee, Maui mango, Pele's papaya, and pineapple punch.

ESDs are not approved by the FDA and federal agencies as a smoking cessation device. Because ESDs are not regulated, most ESDs contain nicotine, which causes addiction, may harm brain development, and could lead to continued tobacco product use among youth.

It is time for ESDs to be taxed similar to other tobacco products to help prevent our kids from starting a dangerous addiction. I strongly support SB 2691, SD1 and ask you to pass this out of committee.

Mahalo,

Michelle Gray  
430 Lanipua Street  
Honolulu, HI 96825

**From:** [Nicole Kerr](#)  
**To:** [WAM Testimony](#)  
**Subject:** Strong Support for SB 2691, SD1  
**Date:** Tuesday, February 23, 2016 4:17:57 PM

---

Date: February 23, 2016

To: The Honorable Jill Tokuda, Chair  
The Honorable Donovan Dela Cruz, Vice Chair  
Members of the Senate Committee on Ways and Means

Re: Strong Support for SB 2691, Relating to Chapter 245, Hawai'i Revised Statutes

Hrg: February 25, 2016 at 9:30am at Capitol Room 211

I strongly support SB 2691, SD1 which proposes which proposes a tax on disposable electronic smoking devices, including e-liquids containing nicotine.

E-cigarettes have rapidly become popular among middle and high school students. Many believe that e-cigarettes are harmless, but that is not the case. E-cigarettes do not emit harmless water vapor; they contain nicotine and other toxic chemicals that are turned into an aerosol that are inhaled by the user as well as those exposed to its secondhand smoke. Nicotine is highly addictive and may harm brain development.

E-cigarettes are not approved by the FDA as a smoking cessation device and its use among teens could lead to continued tobacco product use.

It is time for e-cigarettes to be taxed similar to other tobacco products to help prevent our kids from starting a dangerous addiction. I strongly support SB 2691, SD1 and ask you to pass this out of committee.

Mahalo,

Nicole Kerr  
520 N. Kalaheo  
Kailua, HI 96734

**From:** [Nicolette Montizor](#)  
**To:** [WAM Testimony](#)  
**Subject:** Strong Support for SB 2691  
**Date:** Tuesday, February 23, 2016 3:14:01 PM

---

Date: February 23, 2016

To: The Honorable Jill Tokuda, Chair  
The Honorable Donovan Dela Cruz, Vice Chair  
Members of the Senate Committee on Ways and Means

Re: Strong Support for SB 2691, Relating to Chapter 245, Hawai'i Revised Statutes

Hrg: February 25, 2016 at 9:30am at Capitol Room 211

I strongly support SB 2691 which proposes which proposes a tax on disposable electronic smoking devices, including e-liquids containing nicotine.

Despite entering the market only a few years ago, electronic smoking devices (ESDs), or e-cigarettes are showing huge increases in use among middle and high school students. In Hawai'i, 1 in 5 adults and high school students and 1 in 10 middle school students smoke e-cigarettes, exceeding cigarette use.

With e-cigarette use at an all-time high, the appeal of ESDs has to stop. Contrary to popular belief, ESDs do not emit harmless water vapor. ESDs contain nicotine and other toxic chemicals that are turned into an aerosol that are inhaled by the user as well as those exposed to its secondhand smoke. Vaping companies are using the same tobacco marketing tactics by advertising e-cigarettes as inexpensive and comparing them to smoking cigarettes. Popular local e-liquid flavors include Kona coffee, Maui mango, Pele's papaya, and pineapple punch.

ESDs are not approved by the FDA and federal agencies as a smoking cessation device. Because ESDs are not regulated, most ESDs contain nicotine, which causes addiction, may harm brain development, and could lead to continued tobacco product use among youth.

It is time for ESDs to be taxed similar to other tobacco products to help prevent our kids from starting a dangerous addiction. I strongly support SB 2691 and ask you to pass this out of committee.

Mahalo,

Nicolette Montizor  
PO Box 1349  
Kaunakakai, HI 96748

**From:** [Nora Usita, RN](#)  
**To:** [WAM Testimony](#)  
**Subject:** Strong Support for SB 2691, SD1  
**Date:** Tuesday, February 23, 2016 7:03:07 PM

---

Date: February 23, 2016

To: The Honorable Jill Tokuda, Chair  
The Honorable Donovan Dela Cruz, Vice Chair  
Members of the Senate Committee on Ways and Means

Re: Strong Support for SB 2691, Relating to Chapter 245, Hawai'i Revised Statutes

Hrg: February 25, 2016 at 9:30am at Capitol Room 211

I strongly support SB 2691, SD1 which proposes which proposes a tax on disposable electronic smoking devices, including e-liquids containing nicotine.

E-cigarettes have rapidly become popular among middle and high school students. Many believe that e-cigarettes are harmless, but that is not the case. E-cigarettes do not emit harmless water vapor; they contain nicotine and other toxic chemicals that are turned into an aerosol that are inhaled by the user as well as those exposed to its secondhand smoke. Nicotine is highly addictive and may harm brain development.

E-cigarettes are not approved by the FDA as a smoking cessation device and its use among teens could lead to continued tobacco product use.

It is time for e-cigarettes to be taxed similar to other tobacco products to help prevent our kids from starting a dangerous addiction. I strongly support SB 2691, SD1 and ask you to pass this out of committee.

Mahalo,

Nora Usita, RN  
170 Aikane circle  
Hilo, HI 96720

**From:** [Patricia Blair](#)  
**To:** [WAM Testimony](#)  
**Subject:** Strong Support for SB 2691, SD1  
**Date:** Tuesday, February 23, 2016 4:58:10 PM

---

Date: February 23, 2016

To: The Honorable Jill Tokuda, Chair  
The Honorable Donovan Dela Cruz, Vice Chair  
Members of the Senate Committee on Ways and Means

Re: Strong Support for SB 2691, Relating to Chapter 245, Hawai'i Revised Statutes

Hrg: February 25, 2016 at 9:30am at Capitol Room 211

I strongly support SB 2691, SD1 which proposes which proposes a tax on disposable electronic smoking devices, including e-liquids containing nicotine.

E-cigarettes have rapidly become popular among middle and high school students. Many believe that e-cigarettes are harmless, but that is not the case. E-cigarettes do not emit harmless water vapor; they contain nicotine and other toxic chemicals that are turned into an aerosol that are inhaled by the user as well as those exposed to its secondhand smoke. Nicotine is highly addictive and may harm brain development.

E-cigarettes are not approved by the FDA as a smoking cessation device and its use among teens could lead to continued tobacco product use.

It is time for e-cigarettes to be taxed similar to other tobacco products to help prevent our kids from starting a dangerous addiction. I strongly support SB 2691, SD1 and ask you to pass this out of committee.

Mahalo,

Patricia Blair  
522 Uluhala St.  
Kailua, HI 96734

**From:** [Patricia Fleck](#)  
**To:** [WAM Testimony](#)  
**Subject:** Strong Support for SB 2691, SD1  
**Date:** Tuesday, February 23, 2016 9:55:45 PM

---

Date: February 23, 2016

To: The Honorable Jill Tokuda, Chair  
The Honorable Donovan Dela Cruz, Vice Chair  
Members of the Senate Committee on Ways and Means

Re: Strong Support for SB 2691, SD1, Relating to Chapter 245, Hawai'i Revised Statutes

Hrg: February 25, 2016 at 9:30am at Capitol Room 211

I strongly support SB 2691, SD1 which proposes which proposes a tax on disposable electronic smoking devices, including e-liquids containing nicotine.

Despite entering the market only a few years ago, electronic smoking devices (ESDs), or e-cigarettes are showing huge increases in use among middle and high school students. In Hawai'i, 1 in 5 adults and high school students and 1 in 10 middle school students smoke e-cigarettes, exceeding cigarette use.

With e-cigarette use at an all-time high, the appeal of ESDs has to stop. Contrary to popular belief, ESDs do not emit harmless water vapor. ESDs contain nicotine and other toxic chemicals that are turned into an aerosol that are inhaled by the user as well as those exposed to its secondhand smoke. Vaping companies are using the same tobacco marketing tactics by advertising e-cigarettes as inexpensive and comparing them to smoking cigarettes. Popular local e-liquid flavors include Kona coffee, Maui mango, Pele's papaya, and pineapple punch.

ESDs are not approved by the FDA and federal agencies as a smoking cessation device. Because ESDs are not regulated, most ESDs contain nicotine, which causes addiction, may harm brain development, and could lead to continued tobacco product use among youth.

It is time for ESDs to be taxed similar to other tobacco products to help prevent our kids from starting a dangerous addiction. I strongly support SB 2691, SD1 and ask you to pass this out of committee.

Mahalo,

Patricia Fleck

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



**From:** [Paul Ho](#)  
**To:** [WAM Testimony](#)  
**Subject:** Strong Support for SB 2691  
**Date:** Tuesday, February 23, 2016 3:05:53 PM

---

Date: February 23, 2016

To: The Honorable Jill Tokuda, Chair  
The Honorable Donovan Dela Cruz, Vice Chair  
Members of the Senate Committee on Ways and Means

Re: Strong Support for SB 2691, Relating to Chapter 245, Hawai'i Revised Statutes

Hrg: February 25, 2016 at 9:30am at Capitol Room 211

I strongly support SB 2691, which proposes which proposes a tax on disposable electronic smoking devices, including e-liquids containing nicotine.

E-cigarettes have rapidly become popular among middle and high school students. Many believe that e-cigarettes are harmless, but that is not the case. E-cigarettes do not emit harmless water vapor; they contain nicotine and other toxic chemicals that are turned into an aerosol that are inhaled by the user as well as those exposed to its secondhand smoke. Nicotine is highly addictive and may harm brain development.

E-cigarettes are not approved by the FDA as a smoking cessation device and its use among teens could lead to continued tobacco product use.

It is time for e-cigarettes to be taxed similar to other tobacco products to help prevent our kids from starting a dangerous addiction. I strongly support SB 2691 and ask you to pass this out of committee.

Mahalo,

Paul Ho  
88 Piikoi Street  
3903  
Honolulu, HI 96814

**From:** [Paul Smith](#)  
**To:** [WAM Testimony](#)  
**Subject:** Strong Support for SB 2691, SD1  
**Date:** Tuesday, February 23, 2016 7:47:09 PM

---

Date: February 23, 2016

To: The Honorable Jill Tokuda, Chair  
The Honorable Donovan Dela Cruz, Vice Chair  
Members of the Senate Committee on Ways and Means

Re: Strong Support for SB 2691, Relating to Chapter 245, Hawai'i Revised Statutes

Hrg: February 25, 2016 at 9:30am at Capitol Room 211

I strongly support SB 2691, SD1 which proposes which proposes a tax on disposable electronic smoking devices, including e-liquids containing nicotine.

E-cigarettes have rapidly become popular among middle and high school students. Many believe that e-cigarettes are harmless, but that is not the case. E-cigarettes do not emit harmless water vapor; they contain nicotine and other toxic chemicals that are turned into an aerosol that are inhaled by the user as well as those exposed to its secondhand smoke. Nicotine is highly addictive and may harm brain development.

E-cigarettes are not approved by the FDA as a smoking cessation device and its use among teens could lead to continued tobacco product use.

It is time for e-cigarettes to be taxed similar to other tobacco products to help prevent our kids from starting a dangerous addiction. I strongly support SB 2691, SD1 and ask you to pass this out of committee.

Mahalo,

Paul Smith  
134 Kapahulu Ave  
#418  
Honolulu-Waikiki, HI 96815

**From:** [Raymond Marques](#)  
**To:** [WAM Testimony](#)  
**Subject:** Strong Support for SB 2691  
**Date:** Tuesday, February 23, 2016 3:01:57 PM

---

Date: February 23, 2016

To: The Honorable Jill Tokuda, Chair  
The Honorable Donovan Dela Cruz, Vice Chair  
Members of the Senate Committee on Ways and Means

Re: Strong Support for SB 2691, Relating to Chapter 245, Hawai'i Revised Statutes

Hrg: February 25, 2016 at 9:30am at Capitol Room 211

I strongly support SB 2691, which proposes which proposes a tax on disposable electronic smoking devices, including e-liquids containing nicotine.

E-cigarettes have rapidly become popular among middle and high school students. Many believe that e-cigarettes are harmless, but that is not the case. E-cigarettes do not emit harmless water vapor; they contain nicotine and other toxic chemicals that are turned into an aerosol that are inhaled by the user as well as those exposed to its secondhand smoke. Nicotine is highly addictive and may harm brain development.

E-cigarettes are not approved by the FDA as a smoking cessation device and its use among teens could lead to continued tobacco product use.

It is time for e-cigarettes to be taxed similar to other tobacco products to help prevent our kids from starting a dangerous addiction. I strongly support SB 2691 and ask you to pass this out of committee.

Mahalo,

Raymond Marques  
P.O.Box 82  
Pahala, HI 96777

**From:** [Rebecca Schweitzer](#)  
**To:** [WAM Testimony](#)  
**Subject:** Strong Support for SB 2691  
**Date:** Tuesday, February 23, 2016 3:03:04 PM

---

Date: February 23, 2016

To: The Honorable Jill Tokuda, Chair  
The Honorable Donovan Dela Cruz, Vice Chair  
Members of the Senate Committee on Ways and Means

Re: Strong Support for SB 2691, Relating to Chapter 245, Hawai'i Revised Statutes

Hrg: February 25, 2016 at 9:30am at Capitol Room 211

I strongly support SB 2691 which proposes which proposes a tax on disposable electronic smoking devices, including e-liquids containing nicotine.

Despite entering the market only a few years ago, electronic smoking devices (ESDs), or e-cigarettes are showing huge increases in use among middle and high school students. In Hawai'i, 1 in 5 adults and high school students and 1 in 10 middle school students smoke e-cigarettes, exceeding cigarette use.

With e-cigarette use at an all-time high, the appeal of ESDs has to stop. Contrary to popular belief, ESDs do not emit harmless water vapor. ESDs contain nicotine and other toxic chemicals that are turned into an aerosol that are inhaled by the user as well as those exposed to its secondhand smoke. Vaping companies are using the same tobacco marketing tactics by advertising e-cigarettes as inexpensive and comparing them to smoking cigarettes. Popular local e-liquid flavors include Kona coffee, Maui mango, Pele's papaya, and pineapple punch.

ESDs are not approved by the FDA and federal agencies as a smoking cessation device. Because ESDs are not regulated, most ESDs contain nicotine, which causes addiction, may harm brain development, and could lead to continued tobacco product use among youth.

It is time for ESDs to be taxed similar to other tobacco products to help prevent our kids from starting a dangerous addiction. I strongly support SB 2691 and ask you to pass this out of committee.

Mahalo,

Rebecca Schweitzer  
736 Hawaii St.  
Biomed C103  
Honolulu, HI 96817

**From:** [Ronald Chow](#)  
**To:** [WAM Testimony](#)  
**Subject:** Strong Support for SB 2691, SD1  
**Date:** Tuesday, February 23, 2016 5:47:11 PM

---

Date: February 23, 2016

To: The Honorable Jill Tokuda, Chair  
The Honorable Donovan Dela Cruz, Vice Chair  
Members of the Senate Committee on Ways and Means

Re: Strong Support for SB 2691, SD1, Relating to Chapter 245, Hawai'i Revised Statutes

Hrg: February 25, 2016 at 9:30am at Capitol Room 211

I strongly support SB 2691, SD1 which proposes which proposes a tax on disposable electronic smoking devices, including e-liquids containing nicotine.

Despite entering the market only a few years ago, electronic smoking devices (ESDs), or e-cigarettes are showing huge increases in use among middle and high school students. In Hawai'i, 1 in 5 adults and high school students and 1 in 10 middle school students smoke e-cigarettes, exceeding cigarette use.

With e-cigarette use at an all-time high, the appeal of ESDs has to stop. Contrary to popular belief, ESDs do not emit harmless water vapor. ESDs contain nicotine and other toxic chemicals that are turned into an aerosol that are inhaled by the user as well as those exposed to its secondhand smoke. Vaping companies are using the same tobacco marketing tactics by advertising e-cigarettes as inexpensive and comparing them to smoking cigarettes. Popular local e-liquid flavors include Kona coffee, Maui mango, Pele's papaya, and pineapple punch.

ESDs are not approved by the FDA and federal agencies as a smoking cessation device. Because ESDs are not regulated, most ESDs contain nicotine, which causes addiction, may harm brain development, and could lead to continued tobacco product use among youth.

It is time for ESDs to be taxed similar to other tobacco products to help prevent our kids from starting a dangerous addiction. I strongly support SB 2691, SD1 and ask you to pass this out of committee.

Mahalo,

Ronald Chow  
548 Ulua Street  
Kailua, HI 96734

**From:** [Ronald Kuriki](#)  
**To:** [WAM Testimony](#)  
**Subject:** Strong Support for SB 2691, SD1  
**Date:** Tuesday, February 23, 2016 8:32:48 PM

---

Date: February 23, 2016

To: The Honorable Jill Tokuda, Chair  
The Honorable Donovan Dela Cruz, Vice Chair  
Members of the Senate Committee on Ways and Means

Re: Strong Support for SB 2691, SD1, Relating to Chapter 245, Hawai'i Revised Statutes

Hrg: February 25, 2016 at 9:30am at Capitol Room 211

I strongly support SB 2691, SD1 which proposes a tax on disposable electronic smoking devices, including e-liquids containing nicotine.

Despite entering the market only a few years ago, electronic smoking devices (ESDs), or e-cigarettes are showing huge increases in use among middle and high school students. In Hawai'i, 1 in 5 adults and high school students and 1 in 10 middle school students smoke e-cigarettes, exceeding cigarette use.

With e-cigarette use at an all-time high, the appeal of ESDs has to stop. Contrary to popular belief, ESDs do not emit harmless water vapor. ESDs contain nicotine and other toxic chemicals that are turned into an aerosol that are inhaled by the user as well as those exposed to its secondhand smoke. Vaping companies are using the same tobacco marketing tactics by advertising e-cigarettes as inexpensive and comparing them to smoking cigarettes. Popular local e-liquid flavors include Kona coffee, Maui mango, Pele's papaya, and pineapple punch.

ESDs are not approved by the FDA and federal agencies as a smoking cessation device. Because ESDs are not regulated, most ESDs contain nicotine, which causes addiction, may harm brain development, and could lead to continued tobacco product use among youth.

It is time for ESDs to be taxed similar to other tobacco products to help prevent our children from starting a dangerous addiction. I strongly support SB 2691, SD1 and ask you to pass this out of committee.

Mahalo,

Ronald Kuriki  
1655-C Palolo Avenue  
Honolulu, HI 96816

**From:** [Shay Chan Hodges](#)  
**To:** [WAM Testimony](#)  
**Subject:** Strong Support for SB 2691  
**Date:** Tuesday, February 23, 2016 3:52:08 PM

---

Date: February 23, 2016

To: The Honorable Jill Tokuda, Chair  
The Honorable Donovan Dela Cruz, Vice Chair  
Members of the Senate Committee on Ways and Means

Re: Strong Support for SB 2691, Relating to Chapter 245, Hawai'i Revised Statutes

Hrg: February 25, 2016 at 9:30am at Capitol Room 211

I strongly support SB 2691, which proposes which proposes a tax on disposable electronic smoking devices, including e-liquids containing nicotine.

E-cigarettes have rapidly become popular among middle and high school students. Many believe that e-cigarettes are harmless, but that is not the case. E-cigarettes do not emit harmless water vapor; they contain nicotine and other toxic chemicals that are turned into an aerosol that are inhaled by the user as well as those exposed to its secondhand smoke. Nicotine is highly addictive and may harm brain development.

E-cigarettes are not approved by the FDA as a smoking cessation device and its use among teens could lead to continued tobacco product use.

It is time for e-cigarettes to be taxed similar to other tobacco products to help prevent our kids from starting a dangerous addiction. I strongly support SB 2691 and ask you to pass this out of committee.

Mahalo,

Shay Chan Hodges  
37 Puu Koa Place  
Haiku, HI 96708

**From:** [True Dinson](#)  
**To:** [WAM Testimony](#)  
**Subject:** Strong Support for SB 2691, SD1  
**Date:** Tuesday, February 23, 2016 4:58:15 PM

---

Date: February 23, 2016

To: The Honorable Jill Tokuda, Chair  
The Honorable Donovan Dela Cruz, Vice Chair  
Members of the Senate Committee on Ways and Means

Re: Strong Support for SB 2691, Relating to Chapter 245, Hawai'i Revised Statutes

Hrg: February 25, 2016 at 9:30am at Capitol Room 211

I strongly support SB 2691, SD1 which proposes which proposes a tax on disposable electronic smoking devices, including e-liquids containing nicotine.

E-cigarettes have rapidly become popular among middle and high school students. Many believe that e-cigarettes are harmless, but that is not the case. E-cigarettes do not emit harmless water vapor; they contain nicotine and other toxic chemicals that are turned into an aerosol that are inhaled by the user as well as those exposed to its secondhand smoke. Nicotine is highly addictive and may harm brain development.

E-cigarettes are not approved by the FDA as a smoking cessation device and its use among teens could lead to continued tobacco product use.

It is time for e-cigarettes to be taxed similar to other tobacco products to help prevent our kids from starting a dangerous addiction. I strongly support SB 2691, SD1 and ask you to pass this out of committee.

Mahalo,

True Dinson  
Walu Road  
Kailua Kona, HI 96740