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 eliquids 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,

Beth Irikura 3049 Kalihi St Honolulu, HI 96819

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

As a pediatrician in Honolulu and medical director of the HEALTHY Tobacco & Nicotine Cessation Program, I strongly support SB 2691, SD1 which proposes a tax on disposable electronic smoking devices, including e-liquids containing nicotine.

Electronic smoking devices are clearly products meant to approximate the use of cigarettes and other tobacco products. Electronic smoking devices take a mixture of chemicals, including nicotine, and vaporize it at high temperatures. These devices emit nicotine byproducts and a variety of other chemicals, and they have not been fully studied in regards to safety. E-cigarette vapor has been shown to include carcinogens and toxins including nicotine, nitrosamines, diethylene glycol, formaldehyde, and acetaldehyde. The U.S. Food and Drug Administration has exhibited concern regarding the safety of electronic smoking devices as well.

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.

Contrary to popular belief, ESDs do not emit harmless water vapor. 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. Thank you for your consideration and support of this important measure.

Sincerely,

Bryan Mih, MD, MPH, FAAP Pediatrician

Bryan Mih 1944 Naniu Pl Honolulu, HI 96822

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 containe 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, Debbie Apolo

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

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,

Francis Wong 3522 Ala Aloalo Pl. Honolulu, HI 96818

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

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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.

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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,

Helen B PO Box 822 Makawao, HI 96768

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

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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,

Jeyci Kaili 456 Makani Circle Hilo, HI 96720

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

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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.

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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,

Nan Pheatt 75-5919 Alii Drive N23 Kailua-Kona, HI 96740 Carl Sobrado, R.N. 105 Lilioukalani Lane Hilo, HI 96720 (808) 769-1021

24 February 2016

Ways & Means Committee 415 S. Beretania Street Honolulu, Hawaii 96813

Honorable Representatives:

My name is Carl Sobrado, and I am a constituent of Hilo, Hawai'i. I would like to take this opportunity to rise in opposition to SB2691.

I am a registered nurse that has been trying for many years to help my mom quit smoking. I have finally found success in vaporizers.

My mother has not smoked a cigarette since I started her on the vaporizer. Please note that this action was at the recommendation of her primary care physician. She could not quit tobacco cigarettes and we've tried everything.

The vaporizer has helped her stop smoking tobacco cigarettes and her respiratory status is greatly improved. Without the vaporizer option, my mother would have not been able to quit smoking tobacco cigarettes. Her respiratory function would have declined further because she did not respond to any smoking cessation program.

My mother does not have much of a disposable income and this tax would affect her access to this option. If this excise tax is levied, she may very well start smoking again.

Stop taking your constituents and instead find good jobs for us. The tax revenue for the state would be greatly increased if you did your jobs and find ways to get good paying jobs into the state.

Stop taxing us and making choices unavailable for the people.

This is the United States. This is not a totalitarian state. Give us jobs.

Respectfully submitted,

Carl Sobrado

From:	mailinglist@capitol.hawaii.gov
To:	WAM Testimony
Cc:	antonchris10@gmail.com
Subject:	*Submitted testimony for SB2691 on Feb 25, 2016 09:30AM*
Date:	Wednesday, February 24, 2016 5:56:29 PM

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 Anton	Individual	Oppose	No

Comments:

Please note that testimony submitted <u>less than 24 hours prior to the hearing</u>, 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.

From:	mailinglist@capitol.hawaii.gov
To:	WAM Testimony
Cc:	j <u>laquihon@yahoo.com</u>
Subject:	*Submitted testimony for SB2691 on Feb 25, 2016 09:30AM*
Date:	Wednesday, February 24, 2016 7:37:37 PM

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
Deraj Carter	Individual	Oppose	No

Comments:

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From:	mailinglist@capitol.hawaii.gov
To:	WAM Testimony
Cc:	dominiccruce@gmail.com
Subject:	*Submitted testimony for SB2691 on Feb 25, 2016 09:30AM*
Date:	Wednesday, February 24, 2016 5:54:45 PM

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
Dominic	Individual	Oppose	No

Comments:

Please note that testimony submitted <u>less than 24 hours prior to the hearing</u>, 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.

From:	mailinglist@capitol.hawaii.gov
To:	WAM Testimony
Cc:	kalamamalie@gmail.com
Subject:	Submitted testimony for SB2691 on Feb 25, 2016 09:30AM
Date:	Thursday, February 25, 2016 8:44:39 AM

Submitted on: 2/25/2016 Testimony for WAM on Feb 25, 2016 09:30AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Jadelyn P. Leanio	Individual	Oppose	No

Comments: I am opposed to this bill because Vaping should not be classified as the same category as tobacco. Vaping is not smoking. Vaping has helped me quit smoking. Vaping has also shown my doctors that it has helped with my seizures because of the certain liquid I vape. To tax all vaping products and accessories and label us as tobacco users then it would only be fair and right to tax tobacco accessories as well, such as, liters, butane (for zippos), rolling paper, etc. I have seen the benefits of vaping and I have done my research. I oppose this bill because there hasn't been enough research done on your end to determine the benefits vapers have had.

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From:	mailinglist@capitol.hawaii.gov
To:	WAM Testimony
Cc:	Jason.honma@gmail.com
Subject:	Submitted testimony for SB2691 on Feb 25, 2016 09:30AM
Date:	Wednesday, February 24, 2016 11:57:36 PM

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
Jason Reiger	Individual	Oppose	No

Comments: I have been using electronic vaporizers since 2012. It has been the only thing that could successfully help me quit smoking. I feel that this bill passing would make it impossible for me to be able to afford vaping. SB2691 aims to unfairly classify all vapor products as "Tobacco Products" and erroneously refers to the them as "Electronic Smoking Devices". Vaping is not the same as smoking and should not be put into the same class as tobacco products. It contains No tobacco and often contains No nicotine. 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. I strongly urge you to oppose this bill. Thank you for your time.

Please note that testimony submitted <u>less than 24 hours prior to the hearing</u>, 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.

From:	mailinglist@capitol.hawaii.gov
To:	WAM Testimony
Cc:	jimbomauidownhill@gmail.com
Subject:	Submitted testimony for SB2691 on Feb 25, 2016 09:30AM
Date:	Wednesday, February 24, 2016 6:12:19 PM
Attachments:	SB2691.html

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
Jimmy Hackett	Individual	Oppose	No

Comments: I strongly oppose SB2691.

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From:	mailinglist@capitol.hawaii.gov
To:	WAM Testimony
Cc:	jkaniela10@gmail.com
Subject:	*Submitted testimony for SB2691 on Feb 25, 2016 09:30AM*
Date:	Wednesday, February 24, 2016 7:17:12 PM

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
Josh	Individual	Oppose	No

Comments:

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From:	mailinglist@capitol.hawaii.gov
To:	WAM Testimony
Cc:	jggg25@gmail.com
Subject:	*Submitted testimony for SB2691 on Feb 25, 2016 09:30AM*
Date:	Thursday, February 25, 2016 11:50:41 AM

Submitted on: 2/25/2016 Testimony for WAM on Feb 25, 2016 09:30AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
joshua gilber	Individual	Oppose	No

Comments:

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From:	mailinglist@capitol.hawaii.gov
To:	WAM Testimony
Cc:	justin@pcgamerzhawaii.com
Subject:	Submitted testimony for SB2691 on Feb 25, 2016 09:30AM
Date:	Thursday, February 25, 2016 4:16:32 PM

Submitted on: 2/25/2016 Testimony for WAM on Feb 25, 2016 09:30AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Justin Wolery	Individual	Oppose	No

Comments: I oppose any new taxes on Vape products, these are smoking cessation devices that are already tremendously expensive - ANY significant increase in cost to consumer will cause them to stop supporting the local economy and local vape business and order stuff online instead (as with happened to the 18-21 crowd). a 55 cent tax per ML is OUTRAGEOUS no one will pay that, that would be over 33\$ in taxes on a bottle people typicaly buy for 25\$ this will absolutely drive consumers to online purchases and cause any and all vape business in the state to simply close down and move out of state. I know i will, and every vape business owner i talk to has indicated they will do the same.

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From:	mailinglist@capitol.hawaii.gov
To:	WAM Testimony
Cc:	michiejohns@gmail.com
Subject:	Submitted testimony for SB2691 on Feb 25, 2016 09:30AM
Date:	Wednesday, February 24, 2016 10:14:03 PM

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
Michelle Johnston	Individual	Oppose	No

Comments: I greatly oppose the idea of taxing nicotine,"e cigarettes", Vaping devices, Vaping accessories, batteries and anything associated with Vaping. I am a small business owner. I own a "Vape Shop" in Kailua-Kona. I got into the business for the purpose of helping others guit smoking in a way that will be successful. Nicotine is not tobacco. To tax it as such is wrong. Vaping is not smoking. To treat it as such is wrong. There is no combustion in Vaping. Nicotine has never been found to cause cancer. Nicotine is a stimulant similar to caffeine. Customers of Hawaii come to my shop because we educate them on safety of Vaping and let them know what is best for beginners to advance Vapers. In this new age the internet can be very easily accessible to anyone in search of buying vape. There isn't someone to educate them on the purchase they are thinking of. There isn't someone checking your ID to see if you are of legal purchasing age. This is why brick and mortar sales are so important. With the change in age law that recently passed we have had to turn away many Vapers whom are legal adults. We card! We up hold the laws of Hawaii! These 18-20 year olds turn to the internet to make their purchases because they can. The age law did not help adults not Vape. It drove revenue away from local businesses that collect GET to the internet. This tax law will make it even worst. My sales will be reduced even further now simply because the tax is senseless "sin tax" that increases the price to a place that no one is willing to pay. I will loose my local brick and mortar sales that collects GET to the internet which doesn't support local business and doesn't collect GET. The state will effectively accomplish nothing positive by taxing nicotine and "Vaping products". It will however successfully turn Vapers to the internet where they will continue to purchase vape products and pay absolutely no tax at all to the State of Hawaii. I had been a smoker for more than 20 Years. I tried quitting many times unsuccessfully. I had been sick and developed bronchitis and other respiratory problems. I have been Vaping for two years. I no longer have any bronchitis or respiratory problems. I don't even get sick but once a year if it's a very bad flu. Vaping has helped me and my family personally and this is the reason I chose to open a store and help others. I do plenty of research on my products before I decide to sell them. I only carry quality e liquids and products. I teach every customer safety and make sure they understand the device they chose to purchase. I keep prices low which in turns keeps my competitors prices low. I pay plenty of taxes! Please I beg you to take into account whom you hurt with the laws

you make. You are not helping anyone by taxing the already taxed products I sell. I am a voter. I am a mother. I am a wife. I am a sister. I am a daughter. I am whom you will hurt with this senseless sin tax. Who will you help with this tax? The General Fund? GET already does that. Aloha and Mahalo for you time. Michelle Johnston Owner of Sub Ohm Vapes LLC Kailua-Kona, HI

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From:	mailinglist@capitol.hawaii.gov
To:	WAM Testimony
Cc:	roycen.nelson12@gmail.com
Subject:	*Submitted testimony for SB2691 on Feb 25, 2016 09:30AM*
Date:	Thursday, February 25, 2016 5:28:06 PM

Submitted on: 2/25/2016 Testimony for WAM on Feb 25, 2016 09:30AM in Conference Room 211

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

Comments:

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From:	mailinglist@capitol.hawaii.gov
To:	WAM Testimony
Cc:	travchaves420@gmail.com
Subject:	*Submitted testimony for SB2691 on Feb 25, 2016 09:30AM*
Date:	Wednesday, February 24, 2016 5:12:11 PM

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
travis chaves	Individual	Oppose	No

Comments:

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<u>m</u>
691 on Feb 25, 2016 09:30AM*
6 7:09:30 PM

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
yvonne	Individual	Oppose	No

Comments:

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From:	mailinglist@capitol.hawaii.gov
To:	WAM Testimony
Cc:	kuikeo@aol.com
Subject:	Submitted testimony for SB2691 on Feb 25, 2016 09:30AM
Date:	Wednesday, February 24, 2016 10:22:40 PM

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
Jowin keomaka	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

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From:	mailinglist@capitol.hawaii.gov
To:	WAM Testimony
Cc:	natalie.honma@yahoo.com
Subject:	Submitted testimony for SB2691 on Feb 25, 2016 09:30AM
Date:	Thursday, February 25, 2016 12:27:58 AM

Submitted on: 2/25/2016 Testimony for WAM on Feb 25, 2016 09:30AM in Conference Room 211

Submitted By	Organization	Testifier Position	Present at Hearing
Natalie Honma	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 I am an electronic cigarette user. I've been vaping since 2012. Electronic cigarettes has helped me throughout the years with my disabilities. But the reason for smoking and vaping in the first place was to help me with my panic attacks, anxiety and ADD. Ecigarette was recommended by my MD due to high health risk in tobacco cigarettes and to help my conditions in the low. The tax that is being opposed is unreasonable. E-cigarettes has help me survive a long way. I have tried other alternatives to try and help such as chantix, welbutrin, nicorette gum/lozenges and nicotine patches. I would hate to go back to smoking tobacco and getting sick again because I am might not be able to afford E-cigarette. I feel that the tax opposed is unreasonable. I fear my conditions may get worst.

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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
Patrick Gaspar	Individual	Comments Only	No

Comments: Vaping has stop a lot of people and myself to quit tobacco cigarettes. Vaping is a healthy alternative.

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