
HOUSE CONCURRENT RESOLUTION

REQUESTING THE DEPARTMENT OF TAXATION TO CONDUCT A STUDY TO
DETERMINE THE POTENTIAL NEW REVENUE FOR THE STATE RESULTING
FROM A TAX ON ELECTRONIC SMOKING DEVICES.

1 WHEREAS, in recent years, self-reported cigarette smoking
2 has declined among youth and adults, while e-cigarette use has
3 increased; and

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5 WHEREAS, between November 2016 and August 2019, total e-
6 cigarette sales in the United States increased nearly three
7 hundred percent; and

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9 WHEREAS, because flavored e-cigarettes can be imported into
10 the State, any state laws or regulations banning flavored e-
11 cigarettes must be contingent on the passing of federal
12 legislation; and

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14 WHEREAS, there appears to be a disparity between the tax
15 treatment of cigarettes, cigars, and other tobacco products
16 versus e-cigarettes and other forms of electronic smoking
17 devices, resulting in an economic incentive to purchase e-
18 cigarettes and other forms of electronic smoking devices; and

19
20 WHEREAS, taxes on tobacco products have historically been
21 used to raise revenues for the State; now, therefore,

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23 BE IT RESOLVED by the House of Representatives of the
24 Thirty-first Legislature of the State of Hawaii, Regular Session
25 of 2022, the Senate concurring, that the Department of Taxation
26 is requested to conduct a study to determine the potential new
27 revenue for the State resulting from a tax on electronic smoking
28 devices; and
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1 BE IT FURTHER RESOLVED that the Department of Taxation is
2 requested to submit a report of its findings and
3 recommendations, including any proposed legislation, to the
4 Legislature no later than twenty days prior to the convening of
5 the Regular Session of 2023; and

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7 BE IT FURTHER RESOLVED that a certified copy of this
8 Concurrent Resolution be transmitted to the Director of
9 Taxation.

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OFFERED BY: 
MAR 11 2022

