

MAR 11 2022

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# SENATE 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

13  
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 Senate of the Thirty-first  
24 Legislature of the State of Hawaii, Regular Session of 2022, the  
25 House of Representatives concurring, that the Department of  
26 Taxation is requested to conduct a study to determine the  
27 potential new revenue for the State resulting from a tax on  
28 electronic smoking devices; and  
29



# S.C.R. NO. 86

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

6  
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: \_\_\_\_\_



A handwritten signature in black ink is written over a horizontal line. The signature is stylized and appears to be a cursive name.

