



**TESTIMONY OF
THE DEPARTMENT OF THE ATTORNEY GENERAL
KA 'OIHANA O KA LOIO KUHINA
THIRTY-SECOND LEGISLATURE, 2024**

ON THE FOLLOWING MEASURE:

H.B. NO. 2341, H.D. 2, RELATING TO FUNDING FOR THE TOBACCO ENFORCEMENT SPECIAL FUND.

BEFORE THE:

SENATE COMMITTEE ON HEALTH AND HUMAN SERVICES

DATE: Wednesday, March 20, 2024 **TIME:** 1:01 p.m.

LOCATION: State Capitol, Room 225 and Videoconference

TESTIFIER(S): Anne E. Lopez, Attorney General, or
Richard W. Stacey, Deputy Attorney General

Chair San Buenaventura and Members of the Committee:

The Department of the Attorney General (Department) strongly supports this bill and offers the following comments.

The purpose of this bill is to stabilize funding for the Tobacco Enforcement Unit (Unit) within the Department by increasing the amount of funds that the Tobacco Enforcement Special Fund (Special Fund) can carry over at the end of the fiscal year; increasing a portion of the cigarette tax stamp fee allotted to the Special Fund; establishing a stamp fee floor inventory tax; and increasing the sum of moneys received into the Special Fund from the tobacco Master Settlement Agreement (MSA) annual payment. Any remaining funds in excess of the carried-over amount will continue to lapse to the general fund at the end of each fiscal year.

In 1998, Hawaii and 45 other states signed the MSA with the four largest tobacco manufacturers in the United States to settle smoking-related claims. The MSA stipulated that these manufacturers provide annual payments to the signing states, including Hawaii. Hawaii's MSA payment for fiscal year 2022-2023 was over \$40.8 million. The MSA requires states to diligently enforce the requirements of the "model statute," which Hawaii enacted as the Tobacco Liability Act, chapter 675, Hawaii Revised Statutes (HRS).

Under the MSA, tobacco manufacturers can contest the diligent enforcement of states, leading to arbitration. It is crucial to diligently enforce the Tobacco Liability Act, because failure to do so may result in Hawaii losing a significant portion of its MSA payments. Recent arbitration decisions found Washington and Missouri non-diligent and placed their annual MSA payments at risk. These decisions make it clear that the Unit needs to stabilize funding to maintain and further its diligent enforcement efforts and reduce the risk of losing MSA funds as a result of future arbitrations.

The Legislature established the Special Fund in 2001 for the Department to administer, monitor, and enforce the MSA, the cigarette tax stamp program, and any other related statutes or programs (see section 28-15(a), HRS). The Special Fund receives \$350,000 of the MSA annual payment (see section 328L-2, HRS). At the close of each fiscal year, up to \$500,000 carries over to the Special Fund for the next fiscal year, and the remainder lapses to the credit of the state general fund (see section 28-15(c), HRS). The majority of the Special Fund's revenue is derived from a percentage of the cigarette tax stamp fees collected (see section 245-26(a)(2), HRS).

Cigarette tax stamp revenues have plummeted from over \$116 million in fiscal year 2015-2016 to just over \$78 million in fiscal year 2022-2023. The cigarette tax stamp fee revenues deposited into the Special Fund have similarly dropped – from \$1.74 million in fiscal year 2015-2016 to \$1.13 million in fiscal year 2022-2023. This downward trend is expected to continue and, if it does, the Special Fund will be unable to cover the Unit's expenditures in the near future. Despite this decline in revenue resources, the Unit's responsibilities to enforce the MSA remain the same. This bill will provide more funding stability in anticipation of further reductions in cigarette tax revenues, allowing the Unit to maintain the resources necessary for the required diligent enforcement and to prepare for arbitration.

The attached chart demonstrates the flow of the cigarette and tobacco tax and license money and the effect of this bill on the funding stream.

We respectfully ask the Committee to make amendments to the current draft of the bill. House Draft 2 added a stamp fee floor inventory tax and the purpose for this stamp fee floor inventory tax is stated on page 2, lines 8-13, in section 1 of the bill:

The purpose of this Act is to: (1) Require the imposition of a stamp fee floor inventory tax on the stock inventory of stamps held by licensees any time the stamp fee is increased under the cigarette and tobacco tax laws prior to the increased stamp fee being assessed and levied . . . (emphasis added).

In order to carry out the purpose stated above and for increased clarity, we ask that this Committee amend the wording of the proposed section 245- , HRS, in section 2 of the bill (page 3, lines 10-15) as follows (shown in Ramseyer in comparison with the bill):

Whenever the stamp fee imposed by this chapter is increased, a stamp fee floor inventory tax shall be imposed on the stock inventory of stamps held by licensees [~~from the effective date of the Act establishing the stamp fee increase until the increased stamp fee is to be assessed and levied.~~] for every unused or affixed stamp in the licensee's ending inventory on the day before the increased stamp fee is to take effect.

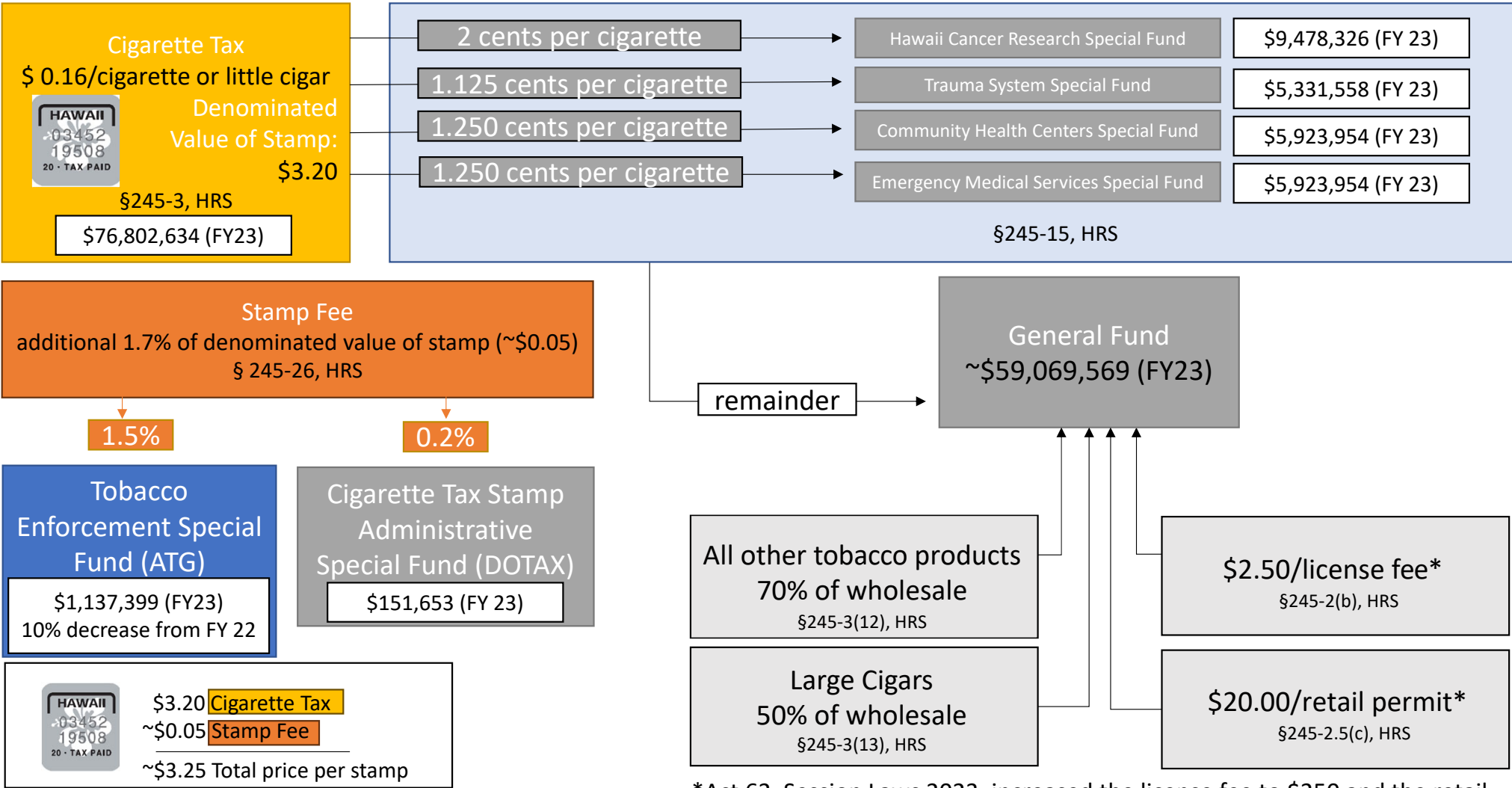
For the remainder of the wording in that section, the Department defers to the Department of Taxation whether amendments should be made on the amount required for the stamp fee floor inventory tax and the manner of payment and reporting of the proposed stamp fee floor inventory tax.

The proposed section 245- , HRS, in section 2 of the bill (page 3, lines 10-18) also does not specify where the stamp fee floor inventory tax will be deposited, and therefore, it will be deposited to the general fund by default. Creating a new tax to the general fund may be construed to fall outside the scope of this bill's title and could be subject to constitutional challenge as violating a subject-in-title rule under article III, section 14, of the Hawai'i Constitution. We ask that this stamp fee floor inventory tax be deposited to the credit of the Department's Tobacco Enforcement Special Fund, as well as to the credit of the Department of Taxation's Cigarette Tax Stamp Administrative Special Fund, according to how the stamp fee is distributed under section 245-26, HRS.

We also ask that this Committee change the defective effective date to the original effective date of July 1, 2024.

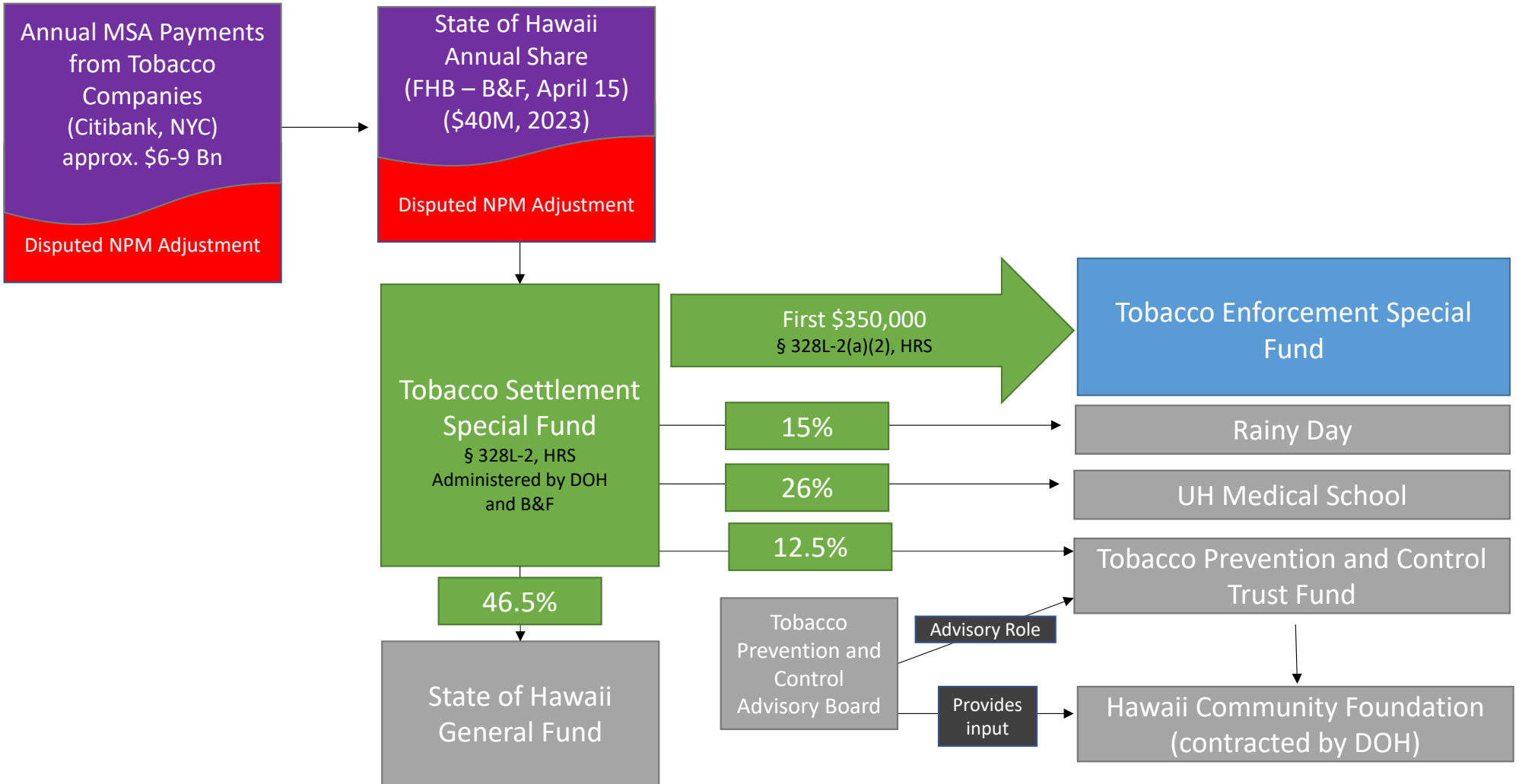
We respectfully urge the Committee to pass this bill with the recommended amendments and thank you for this opportunity to testify.

CIGARETTE AND TOBACCO TAX AND LICENSE MONEY

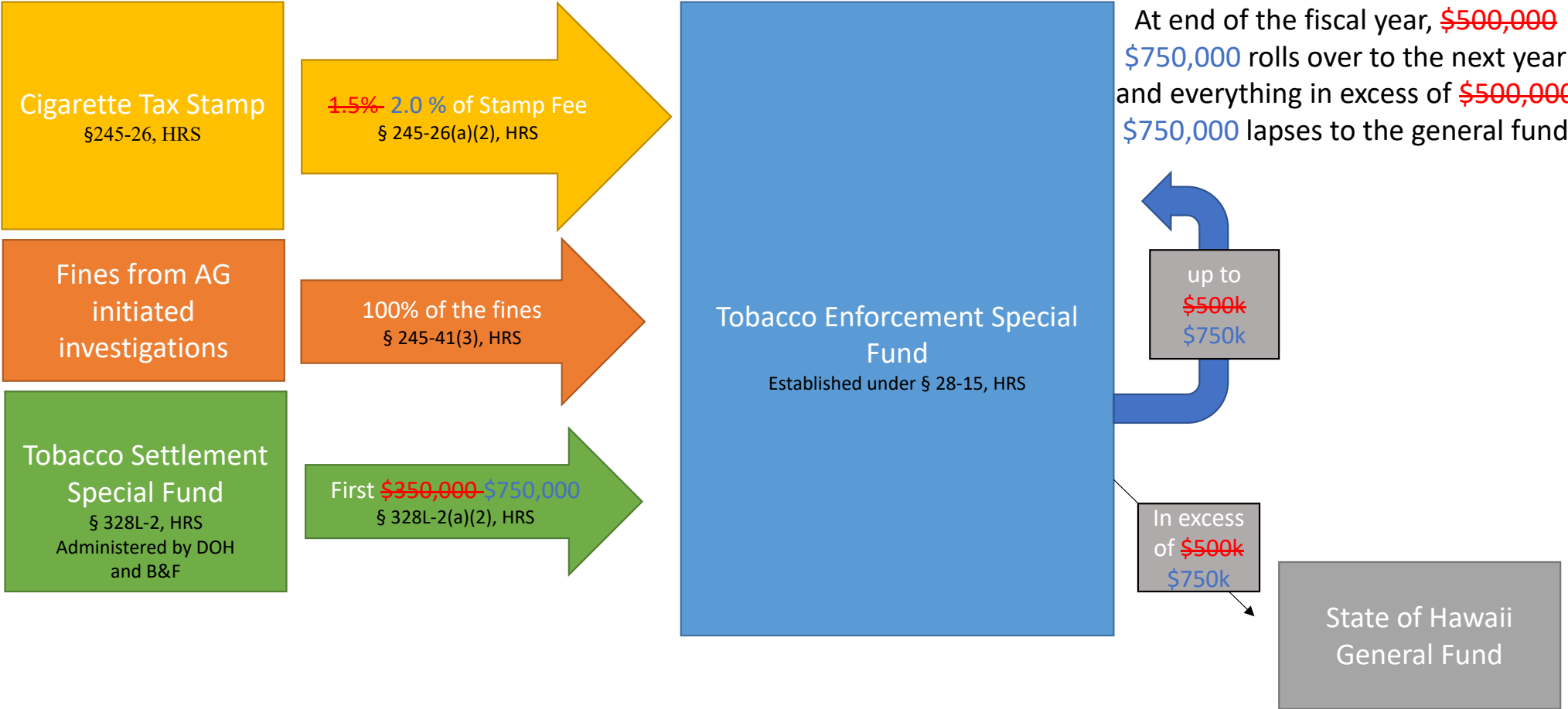


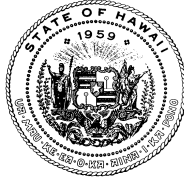
*Act 62, Session Laws 2023, increased the license fee to \$250 and the retail tobacco permit fee to \$50, effective 7/1/23. Effective 1/1/24, electronic smoking devices and e-liquids will be taxed at 70% of wholesale.

TOBACCO MASTER SETTLEMENT AGREEMENT



SUMMARY OF ATG-02(24)





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

**Testimony in SUPPORT of H.B. 2341, H.D. 2
RELATING TO FUNDING FOR THE TOBACCO ENFORCEMENT SPECIAL FUND**

SENATOR JOY A. SAN BUENAVENTURA, CHAIR
SENATE COMMITTEE ON HEALTH AND HUMAN SERVICES

Hearing Date: March 20, 2024

Room Number: Conference Room 225
and via Videoconference

1 **Fiscal Implications:** The Department of Health (DOH) defers to the Department of Taxation and
2 the Department of the Attorney General (AG) for fiscal implications related to this measure.

3 **Department Position:** The DOH supports this measure.

4 **Department Testimony:** The DOH supports House Bill 2341, House Draft 2 (H.B. 2341, H.D. 2)
5 as a public health measure to ensure sustainability of the State's tobacco enforcement activities
6 and compliance requirements. H.B. 2341, H.D. 2 proposes to, increase the amount of funds
7 that the tobacco enforcement special fund can carry over, require a stamp fee floor inventory
8 tax, increase the cigarette tax stamp fees, increase the percent allocated to the tobacco
9 enforcement special fund, and increases the sum of money received from the Tobacco
10 Settlement Special Fund (TSSF).

11 The nexus between the DOH and the AG Tobacco Enforcement Unit (TEU) began when
12 the State of Hawaii joined in the multi-state suit against the tobacco manufacturers. The public
13 health and economic cost of smoking was increasing with almost one in five adults and nearly
14 one in three youth smoking by 1997.¹ Hawaii with forty-six other states agreed on the Master

¹ Hawaii Department of Health. 1997 Hawaii Behavioral Risk Factors Surveillance System, and 1997 Youth Risk Behavior Survey.

1 Settlement Agreement (MSA) with the tobacco manufacturers with the intent of furthering,
2 “policies designed to reduce youth smoking, to promote the public health and to secure
3 monetary payments to the Settling States.”² The AG Tobacco Enforcement special fund
4 portion, used for the diligent enforcement of the MSA is described in §328L-2(a), and the
5 remaining portion of the TSSF is distributed by the DOH pursuant to §328L-2(b), Hawaii Revised
6 Statutes (HRS).

7 Sufficient funding for the AG tobacco enforcement special fund will assure the diligent
8 enforcement of the tobacco MSA including requirements in Chapters 486P and 675, HRS, so
9 Hawaii remains in compliance as a settling state. The impact of negligence due to shortfalls in
10 the AG TEU may have negative consequences for the annual payment to Hawaii from the MSA
11 with cascading public health consequences for tobacco prevention and cessation services in
12 Hawaii provided through the Hawaii tobacco prevention and control trust fund that are funded
13 through the TSSF. The other portions to be negatively impacted are to the emergency and
14 budget reserve fund, university revenue-undertakings fund, and the state general fund.

15 Thank you for the opportunity to testify.

16 **Offered Amendments:** None

² Master Settlement Agreement. January 2019 Printing. (retrieved 2-06-23):
<https://naagweb.wpenginepowered.com/wp-content/uploads/2020/09/2019-01-MSA-and-Exhibits-Final.pdf>

JOSH GREEN M.D.
GOVERNOR

SYLVIA LUKE
LT. GOVERNOR



GARY S. SUGANUMA
DIRECTOR

KRISTEN M.R. SAKAMOTO
DEPUTY DIRECTOR

STATE OF HAWAII
DEPARTMENT OF TAXATION

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**TESTIMONY OF
GARY S. SUGANUMA, DIRECTOR OF TAXATION**

TESTIMONY ON THE FOLLOWING MEASURE:

H.B. No. 2341, H.D. 2, Relating to Funding for the Tobacco Enforcement Special Fund.

BEFORE THE:

Senate Committee on Health and Human Services

DATE: Wednesday, March 20, 2024

TIME: 1:01 p.m.

LOCATION: State Capitol, Room 225

Chair San Buenaventura, Vice-Chair Aquino, and Members of the Committee:

The Department of Taxation ("Department") offers the following comments regarding H.B. 2341, H.D. 2, an Administration measure, for your consideration.

Section 2 of the bill amends chapter 245, Hawaii Revised Statutes (HRS), to create a stamp fee floor inventory tax. The tax would be imposed on the stock inventory of stamps held by the licensee from the effective date of the Act establishing the stamp fee increase until the increased fee is to be assessed and levied. The rate of the stamp fee floor inventory tax is unspecified.

Section 3 of the bill amends section 28-15(c), HRS, to increase the amount of funds in the Tobacco Enforcement Special Fund (TESF) that the Tobacco Enforcement Unit within the Department of the Attorney General may carry over at the end of each fiscal year, from \$500,000 to an unspecified amount.

Section 4 of the bill amends section 245-26(a), HRS, by increasing cigarette stamp fees from 1.7 per cent to an unspecified percentage of the denominated value of each stamp sold, with the additional fees being deposited to the TESF.

Section 5 of the bill amends section 328L-2, HRS, to increase the amount of funds from tobacco settlement moneys received by the State each fiscal year to be deposited into the TESF from \$350,000 to an unspecified amount.

The measure has a placeholder effective date of July 1, 3000.

The Department notes that the new stamp floor tax will only apply when the effective date of an act that imposes a stamp fee increase takes place before the date that the fee increase applies (e.g., if the act is effective on July 1, 2024 and the fee increase applies on January 1, 2025). If the effective date of the act is the same as the date that the fee increase applies (e.g., if the act is effective on July 1, 2024 and the fee increase applies on July 1, 2024), the floor tax will have no effect.

The Department previously noted it could administer the changes in section 4 of the bill (i.e., the stamp fee increase) with an effective date of July 1, 2024. Accordingly, if the intent of the bill is for the stamp fee increase to take effect on July 1, 2024, the Department recommends making the bill effective on July 1, 2024 and deleting section 2 of the bill.

If, however, the intent is to make the bill effective on July 1, 2024, but delay the date that the stamp fee increase will take effect, the Department notes that implementation of the proposed stamp floor tax would require the creation of new forms and databases to track compliance, and notification to licensees affected by the tax. If the bill is passed with the “stamp floor tax” requirement, the Department requests that the stamp fee increase in section 4 of the bill be made effective January 1, 2025.

Thank you for the opportunity to provide comments on this measure.



HIPHI Board

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University of Hawai'i at Hilo

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State of Hawai'i, Deputy Public Defender

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Department of Pediatrics

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Kaiser Permanente

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Medical-Legal Partnership
For Children in Hawai'i

Garret Sugai
HMSA

JoAnn Tsark, MPH
John A. Burns School of Medicine,
Native Hawaiian Research Office

HIPHI Initiatives

Coalition for a
Tobacco-Free Hawai'i

Community-Based Research &
Evaluation

Community Health
Worker Initiatives

COVID-19 Response

Environmental Health

Hawai'i Drug & Alcohol-Free
Coalitions

Hawai'i Farm to School Hui

Hawai'i Oral Health Coalition

Hawai'i Public Health Training Hui

Healthy Eating + Active Living

Kūpuna Collective/Healthy Aging
& Community Living

Public Health Workforce
Development

Date: March 18, 2024

To: Senator Joy A. San Buenaventura, Chair
Senator Henry JC Aquino, Vice Chair
Members of the Committee on Health and Human Services

Re: Support HB 2341 HD2 Relating to Funding For the Tobacco
Enforcement Special Fund

Hrg: Wednesday, March 20, 2024 at 1:01 PM

The Coalition for a Tobacco-Free Hawai'i, a program of the Hawai'i Public Health Instituteⁱ is in **Support of HB 2341 HD2**, which would stabilize and increase funding for the tobacco enforcement unit within the Department of the Attorney General. It will increase the amount of funds that the tobacco enforcement special fund can carry over at the end of the fiscal year; increase the cigarette tax stamp fee and concurrently increase the percentage of the cigarette tax stamp fee deposited to the tobacco enforcement special fund; and amend the amount of funds to be deposited in the tobacco enforcement special fund from the Hawaii tobacco settlement special fund.

This bill will support the work of the tobacco enforcement unit within the Department of the Attorney General. The tobacco enforcement unit administers, monitors, and enforces the tobacco master settlement agreement and related Hawai'i laws. The funding for supporting this unit has decreased over time because of the reduced number of cigarette sales.

The decrease in cigarette use is hopeful, and the trend is expected to continue. One day, that number could be zero by taking a comprehensive approach to regulating cigarettes through taxes, regulation, licensing and permitting, and enforcement. By increasing access to funding, the Enforcement Unit will continue to do its job, supporting that comprehensive approach.

Thank you for considering HB 2341 HD2 and other policies that support a comprehensive approach to tobacco prevention and regulation.

Mahalo,

Peggy Mierzwa
Policy & Advocacy Director
Hawai'i Public Health Institute

ⁱ The Coalition for a Tobacco-Free Hawai'i (Coalition) is a program of the Hawai'i Public Health Institute (HIPHI) dedicated to reducing tobacco use through education, policy, and advocacy. With more than 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.



fightcancer.org

Committee on Health and Human Services
Senator Joy A. San Buenaventura, Chair
Senator Henry J.C. Aquino, Vice Chair

Hearing Date: Wednesday, March 20, 2024

**ACS CAN SUPPORTS HB 2341 HD2 – RELATING TO FUNDING FOR THE
TOBACCO ENFORCEMENT SPECIAL FUND.**

Cynthia Au, Government Relations Director – Hawaii Guam
American Cancer Society Cancer Action Network

Thank you for the opportunity to **SUPPORT** HB 2341 HD2: RELATING TO FUNDING FOR THE TOBACCO ENFORCEMENT SPECIAL FUND.

The American Cancer Society Cancer Action Network (ACS CAN) is the nonprofit, nonpartisan advocacy affiliate of the American Cancer Society. We support evidence-based policy and legislative solutions designed to eliminate cancer as a major health problem. ACS CAN supports efforts to invest in comprehensive policies that would strengthen the health infrastructure in Hawaii to prevent kids from starting to use tobacco and help adults already addicted to tobacco to quit.

Lung cancer remains the leading cause of cancer deaths in Hawaii with an estimated 1,400 adults dying from smoking every year.ⁱ There are 21,000 keiki who are alive now that will die prematurely due to smoking-related disease.ⁱⁱ Tobacco use remains the leading preventable cause of death nationwide. ACS CAN supports increasing funding to ensure effective enforcement of the tobacco Master Settlement Agreement and related laws as well as enforcing the cigarette tax stamp program.

Thank you for the opportunity to comment on this important matter. Should you have any questions, please do not hesitate to contact Cynthia Au at 808.460.6109, or Cynthia.au@cancer.org.

ⁱ Campaign for Tobacco-Free Kids. The Toll of Tobacco in Hawaii. Updated January 20.2023. <https://www.tobaccofreekids.org/problem/toll-us/hawaii>

ⁱⁱ Campaign for Tobacco-Free Kids. The Toll of Tobacco in Hawaii. Updated January 20.2023. <https://www.tobaccofreekids.org/problem/toll-us/hawaii>

TAX FOUNDATION OF HAWAII

126 Queen Street, Suite 305

Honolulu, Hawaii 96813 Tel. 536-4587

SUBJECT: TOBACCO; Cigarette Tax Stamp Fees; Tobacco Enforcement Special Fund; Hawai'i Tobacco Settlement Special Fund

BILL NUMBER: HB 2341 HD 2

INTRODUCED BY: House Committee on Finance

EXECUTIVE SUMMARY: Establishes a stamp fee floor inventory tax on the stock inventory of stamps held by licensees before any increase in the stamp fee under the cigarette and tobacco tax laws is assessed and levied. Amends the ceiling for the Tobacco Enforcement Special Fund. Amends the cigarette tax stamp fee and the percentage of the cigarette tax stamp fee deposited to the Tobacco Enforcement Special Fund. Amends the amount to be deposited to the credit of the Tobacco Enforcement Special Fund from tobacco settlement moneys.

SYNOPSIS:

Amends Chapter 245- to add new section to establish a Stamp fee floor inventory tax which states that whenever the stamp fee imposed by this chapter is increased, a stamp fee floor inventory tax shall be imposed on the stock inventory of stamps held by licensees from the effective date of the Act establishing the stamp fee increase until the increased stamp fee is to be assessed and levied. The stamp fee floor inventory tax shall be cents [unspecified] per stamp and be shall paid and reported on a form prescribed by the department by December 1 of the year before the stamp fee increase is scheduled to take effect.

Amends section 28-15, HRS, to allow the tobacco enforcement special fund to accumulate funds up to \$ [unspecified] (currently at \$500,000) without the excess lapsing to the general fund.

Amends section 245-26, HRS, to increase the stamp fee from [unspecified] % of the value of tax stamps sold, and to route the additional [unspecified] % to the tobacco enforcement special fund.

Amends section 328L-2, HRS, to increase the earmark on tobacco settlement moneys to the tobacco enforcement special fund from \$350,000 to an [unspecified] dollar amount per fiscal year.

EFFECTIVE DATE: July 1, 3000.

STAFF COMMENTS: This is an Administration bill sponsored by the Department of Attorney General and designated ATG-02 (24).

The question that should be asked is what the purpose of the tobacco tax is. If the goal is to make people stop smoking by making it cost-prohibitive to smoke, then (a) it's working, as hikes in the cigarette tax have begun to exert downward pressure on collections not only locally but also nationally, but (b) it shouldn't be expected to raise revenue, because of (a). If the goal is really to stop the behavior, why are we not banning it?

As the Foundation's previous President, Lowell Kalapa, wrote in the Tax Foundation of Hawaii's weekly commentary on October 28, 2012:

Lawmakers seem to have a simplistic reaction to solving problems the solution to which plagues their constituents – tax it.

Probably the best example is what people like to call sin taxes, those excise taxes that are levied on tobacco and alcohol products. After all, smoking causes cancer and alcohol causes all sorts of problems including driving under the influence. Lawmakers and community advocates shake their heads and push for higher tax rates, arguing that making these products more expensive will deter folks from using these products.

The problem is that lawmakers also like the revenues that are generated from the sales of these products and, in some cases, they have tried to link the use and sale of these products with noble causes such as the funding of the Cancer Research Center that is currently being built. Again, the argument is that smokers should pay for programs and projects which seek to cure the related ill which in this case is cancer caused by smoking.

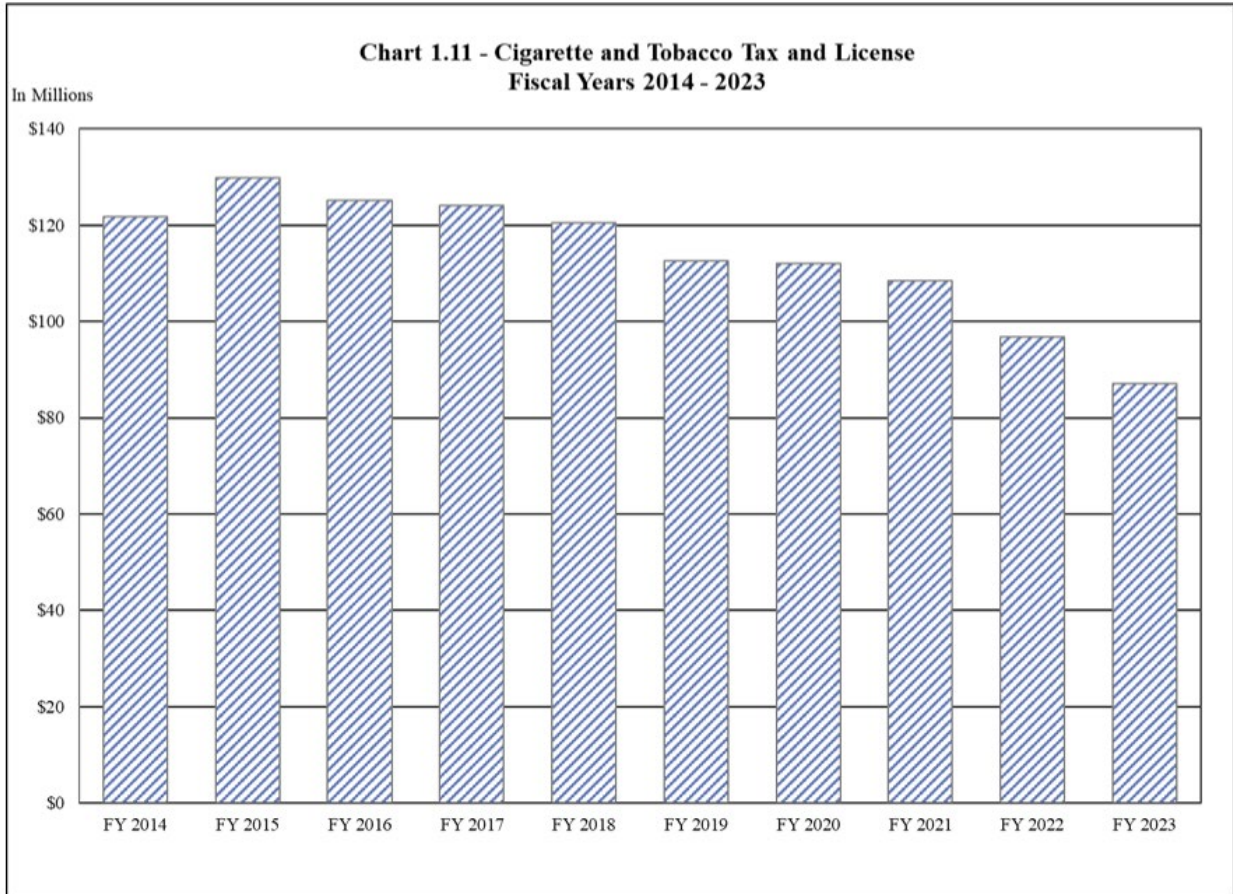
The irony is that arguments to increase the tax on tobacco and, more specifically, cigarettes, is a goal of getting smokers to quit while depending on the revenues from tobacco and cigarette taxes to fund an ongoing program, in this case the Cancer Research Center. So, which is it folks, stop smokers from smoking and if successful, there won't be any revenues to fund the Cancer Research Center?

The fact of the matter is that it appears that both locally and nationally, higher taxes on cigarettes are influencing smokers as tax collections on the sale of cigarettes have fallen. Certainly, some of the decline is due to smokers actually quitting, but to some degree one has to suspect that some purchases were made via mail order from exempt Indian reservation outlets while others may be what is called gray market purchases, that is from sources outside the country.

What should come as a surprise is that most of the folks who have quit are of some means as they are more likely to recognize the health hazard caused by use of this product. That means most of those who are still smoking are among the lower-income members of our community. Thus, the tax is regressive, generating less and less collections from middle and higher-income individuals.

Kalapa, "Finding the Blame for What Ails You," at <https://www.tfhawaii.org/wordpress/blog/-2012/10/finding-the-blame-for-what-ails-you/> (Oct, 28, 2012).

As predicted, programs that have been fed by earmarks from the tobacco tax, like the Cancer Research Center, have become a victim of the success of tobacco cessation programs and publicity. Revenues produced by the tobacco tax have been in steady decline over the past few years despite tax rate increases and hoisting the smoking age to 21 in the 2015 session certainly didn't reverse the trend.



Source: Department of Taxation Annual Report (2022-2023), page 24.

Fiscal reliance on funds from a sin tax is inadvisable, perhaps outright dangerous. If the goal is to affect social behavior, use of the tax law is not the most effective way to do so.

Digested: 3/15/2024



**TESTIMONY OF TINA YAMAKI
PRESIDENT
RETAIL MERCHANTS OF HAWAII
MARCH 20, 2024**

Re: HB 2341 HD2 RELATING TO FUNDING FOR THE TOBACCO ENFORCEMENT SPECIAL FUND.

Good afternoon, Chair San Buenaventura, and members of the Senate Committee Health & Human Services. I am Tina Yamaki, President of the Retail Merchants of Hawaii.

The Retail Merchants of Hawaii was founded in 1901, RMH is a statewide, not for profit trade organization committed to the growth and development of the retail industry in Hawaii. Our membership includes small mom & pop stores, large box stores, resellers, luxury retail, department stores, shopping malls, local, national, and international retailers, chains, and everyone in between.

We respectfully oppose HB 2341 HD2. This measure establishes a stamp fee floor inventory tax on the stock inventory of stamps held by licensees before any increase in the stamp fee under the cigarette and tobacco tax laws is assessed and levied. Amends the ceiling for the Tobacco Enforcement Special Fund; amends the cigarette tax stamp fee and the percentage of the cigarette tax stamp fee deposited to the Tobacco Enforcement Special Fund; amends the amount to be deposited to the credit of the Tobacco Enforcement Special Fund from tobacco settlement moneys; and is effective 7/1/3000.

Raising the tobacco stamp fee will have detrimental effects on local businesses, potentially leading to closures and job losses, while also potentially fueling illegal activities such as theft and black-market sales.

The increase in the tobacco stamp tax will be passed on to retailers who in turn will pass it on to the customers. This will have a profound effect on locally owned businesses, particularly small ones like corner stores. These businesses are often operating on thin profit margins and face tough competition already.
Raising the tax could further strain their finances and potentially lead to closures.

The higher prices resulting from the tax increase will make tobacco and vape products even more attractive targets for shoplifters. This could exacerbate the problem of theft, leading to a further increase in losses for retailers.

We also are aware that a higher tax will **drive more consumers towards purchasing tobacco products from illegal sources**, such as the black market, the dark web, or military bases where prices may be lower. This could undermine legal businesses and potentially lead to job losses in the community.

Additionally, we may see some consumers resort to making their own tobacco products to avoid the increased prices. This could further impact legitimate retailers who sell these items as well as cause health issues if not using the correct ingredients.

We urge you to hold this measure.

Mahalo again for this opportunity to testify.

LATE

HB-2341-HD-2

Submitted on: 3/19/2024 5:55:29 PM

Testimony for HHS on 3/20/2024 1:01:00 PM

Submitted By	Organization	Testifier Position	Testify
Michael Zehner	Testifying for Hawaii Smokers Alliance	Oppose	Written Testimony Only

Comments:

We are opposed to this bill.

HB-2341-HD-2

Submitted on: 3/17/2024 4:04:23 PM

Testimony for HHS on 3/20/2024 1:01:00 PM

Submitted By	Organization	Testifier Position	Testify
Jessica Chang	Individual	Oppose	Written Testimony Only

Comments:

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