STAND. COM. REP. NO. 466 -26

Honolulu, Hawaii

FEB 18, 2026

RE: H.B. No. 2256
H.D. 1

Honorable Nadine K. Nakamura
Speaker, House of Representatives
Thirty-Third State Legislature
Regular Session of 2026
State of Hawaii

Madame:

Your Committee on Judiciary & Hawaiian Affairs, to which was referred H.B. No. 2256 entitled:

"A BILL FOR AN ACT RELATING TO TOBACCO ENFORCEMENT,"

begs leave to report as follows:

The purpose of this measure is to update tobacco enforcement laws to:

(1) Clarify that untaxed tobacco products are subject to forfeiture as contraband, without regard to the procedures set forth in Hawaii's asset forfeiture law, in the same manner as untaxed cigarettes; and

(2) Confirm the authority of the Department of Taxation and the Department of the Attorney General to inspect and seize tobacco products, including electronic smoking devices and e-liquids.

Your Committee received testimony in support of this measure from the Department of the Attorney General; Department of Taxation; Department of Health; and Coalition for a Tobacco-Free Hawai‘i. Your Committee received testimony in opposition to this measure from two individuals. Your Committee received comments on this measure from the Department of Education.

Your Committee finds that this measure updates Hawaii's tobacco enforcement statutes to reflect the expansion of excise taxes to electronic smoking devices and e-liquids by clarifying the inspection, seizure, and forfeiture authority of the Department of Taxation and Department of the Attorney General. Your Committee further finds that expressly designating untaxed tobacco products, including electronic smoking devices and e-liquids, as contraband subject to forfeiture strengthens enforcement consistency, supports tax compliance, and provides clear statutory authority to address illegal tobacco distribution.

Your Committee has amended this measure by:

(1) Changing the effective date to July 1, 3000, to encourage further discussion; and

(2) Making technical, nonsubstantive amendments for the purposes of clarity, consistency, and style.

As affirmed by the record of votes of the members of your Committee on Judiciary & Hawaiian Affairs that is attached to this report, your Committee is in accord with the intent and purpose of H.B. No. 2256, as amended herein, and recommends that it pass Second Reading in the form attached hereto as H.B. No. 2256, H.D. 1, and be referred to your Committee on Finance.

Respectfully submitted on behalf of the members of the Committee on Judiciary & Hawaiian Affairs,

Hawaiian Affairs,

DAVID A. TARNAS, Chair

State of Hawaii
House of Representatives
The Thirty-third Legislature

HSCR 466-26

Record of Votes of the Committee on Judiciary & Hawaiian Affairs

Bill/Resolution No.:	Committee Referral:	Date:
HB2256	JHA, FIN	2/12/26

☐ The committee is reconsidering its previous decision on the measure.

The recommendation is to: ☐ Pass, unamended (as is) ☒ Pass, with amendments (HD) ☐ Hold
☐ Pass short form bill with HD to recommit for future public hearing (recommit)

JHA Members	Ayes	Ayes (WR)	Nays	Excused
1. TARNAS, David A. (C)	✓			
2. POEPOE, Mahina (VC)	✓			
3. BELATTI, Della Au				✓
4. COCHRAN, Elle	✓			
5. HASHEM, Mark J.	✓			
6. KAHALOA, Kirstin	✓			
7. SAYAMA, Jackson D.	✓			
8. TAKAYAMA, Gregg	✓			
9. GARCIA, Diamond	✓			
10. SHIMIZU, Garner M.	✓			
TOTAL (10)	9	0	0	1

The recommendation is: ☒ Adopted ☐ Not Adopted
If joint referral, _____ did not support recommendation.
committee acronym(s)

Vice Chair's or designee's signature: _____

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