

Honolulu, Hawaii

APR 10, 2026

RE: S.B. No. 3076
S.D. 1
H.D. 2

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

Madame:

Your Committee on Finance, to which was referred S.B. No. 3076, S.D. 1, H.D. 1, entitled:

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

begs leave to report as follows:

The purpose of this measure is to:

- (1) Clarify that untaxed tobacco products, including electronic smoking devices and e-liquids, 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 Department of the Attorney General to inspect and seize tobacco products.

Your Committee received testimony in support of this measure from the Department of the Attorney General; Department of Health; Department of Taxation; Coalition for a Tobacco-Free Hawai'i; and one individual.

Your Committee has amended this measure by:



- (1) Changing the fine for corporations that unlawfully sell or purchase packages of cigarettes without stamps to unspecified amounts; 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 Finance that is attached to this report, your Committee is in accord with the intent and purpose of S.B. No. 3076, S.D. 1, H.D. 1, as amended herein, and recommends that it pass Third Reading in the form attached hereto as S.B. No. 3076, S.D. 1, H.D. 2.

Respectfully submitted on
behalf of the members of the
Committee on Finance,



CHRIS TODD, Chair



