

Honolulu, Hawaii

MAY 01 2026

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

Honorable Ronald D. Kouchi
President of the Senate
Thirty-Third State Legislature
Regular Session of 2026
State of Hawaii

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

Sir and Madam:

Your Committee on Conference on the disagreeing vote of the Senate to the amendments proposed by the House of Representatives in S.B. No. 3076, S.D. 1, H.D. 2, entitled:

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

having met, and after full and free discussion, has agreed to recommend and does recommend to the respective Houses the final passage of this bill in an amended form.

The purpose of this measure is 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;
- (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; and



- (3) Amend the fine for corporations that unlawfully sell or purchase packages of cigarettes without stamps.

Your Committee on Conference finds that the regulation of electronic smoking devices is a critical component of the State's comprehensive tobacco control efforts. Raising the price of tobacco products reduces consumption and effective enforcement curbs illicit purchases. This measure will clarify tobacco enforcement laws and strengthen the enforcement of excise taxes levied on electronic smoking devices.

Your Committee on Conference has amended this measure by:

- (1) Deleting language that would have changed the fine for corporations that unlawfully sell or purchase packages of cigarettes without stamps to unspecified amounts;
- (2) Making it effective on September 1, 2026; and
- (3) Making technical, nonsubstantive amendments for the purposes of clarity and consistency.

As affirmed by the record of votes of the managers of your Committee on Conference that is attached to this report, your Committee on Conference is in accord with the intent and purpose of S.B. No. 3076, S.D. 1, H.D. 2, as amended herein, and recommends that it pass Final Reading in the form attached hereto as S.B. No. 3076, S.D. 1, H.D. 2, C.D. 1.

Respectfully submitted on behalf
of the managers:

ON THE PART OF THE HOUSE



DAVID A. TARNAS
Co-Chair

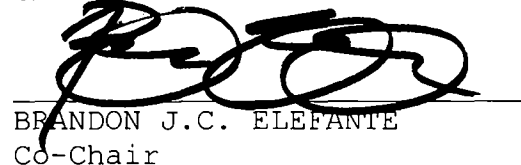


DAISY HARTSEFIELD
Co-Chair

ON THE PART OF THE SENATE



KARL RHOADS
Chair



BRANDON J.C. ELEFANTE
Co-Chair



Hawai'i State Legislature

CCR 104-26

Record of Votes of a
Conference Committee

Bill / Concurrent Resolution No.: SB 3076, SD 1, HD 2	Date/Time: <i>4/29/26; 2:05 pm</i>
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The recommendation of the House and Senate managers is to pass with amendments (CD).

The Committee is reconsidering its previous decision.

The recommendation of the Senate Manager(s) is to AGREE to the House amendments made to the Senate Measure

The recommendation of the House Manager(s) is to AGREE to the Senate amendments made to the House Measure.

Senate Managers	A	WR	N	E	House Managers	A	WR	N	E
RHOADS, Karl, Chr.	✓				TARNAS, David A., Co-Chr.	✓			
ELEFANTE, Brandon J.C., Co-Chr.	✓				HARTSFIELD, Daisy, Co-Chr.	✓			
AWA, Brenton	✓				POEPOE, Mahina	✓			
					GARCIA, Diamond	✓			
TOTAL	3	0	0	0	TOTAL	4	0	0	0

A = Aye WR = Aye with Reservations N = Nay E = Excused

Senate Recommendation is:
 Adopted Not Adopted

House Recommendation is:
 Adopted Not Adopted

Senate Lead Chair's or Designee's Signature:
Karl Rhoads

House Lead Chair's or Designee's Signature:
David Tarnas

Distribution: **Original** **Yellow** **Pink** **Goldenrod**
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