

STAND. COM. REP. NO. 2286

Honolulu, Hawaii

FEB 17 2026

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

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

Sir:

Your Committee on Judiciary, to which was referred S.B. No. 3076 entitled:

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

begs leave to report as follows:

The purpose and intent of this measure is to:

- (1) Update tobacco enforcement laws to 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
- (2) Clarify that untaxed tobacco products are subject to forfeiture as contraband, without regard to the procedures set forth in chapter 712A, Hawaii Revised Statutes, in the same manner as untaxed cigarettes.

Your Committee received testimony in support of this measure from the Department of the Attorney General, Department of Taxation, Department of Health, Hawai'i Public Health Institute, Community Advocacy Research Education Services, and one individual.

Your Committee finds that Act 62, Session Laws of Hawaii 2023, established a new excise tax on electronic smoking devices and e-liquids. To ensure that the Department of the Attorney



General and Department of Taxation can effectively enforce the State's tax laws, it is necessary to strengthen and expand their enforcement authority. This measure will provide enforcement parity between cigarettes and newly taxed tobacco products, including electronic smoking devices and e-liquids, to protect public health, particularly that of the State's youth who have been disproportionately affected by the vaping epidemic.

Your Committee has amended this measure by making technical, nonsubstantive amendments for the purposes of clarity and consistency.

As affirmed by the record of votes of the members of your Committee on Judiciary that is attached to this report, your Committee is in accord with the intent and purpose of S.B. No. 3076, as amended herein, and recommends that it pass Second Reading in the form attached hereto as S.B. No. 3076, S.D. 1, and be referred to your Committee on Ways and Means.

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



KARL RHOADS, Chair



The Senate
Thirty-Third Legislature
State of Hawai'i

Record of Votes
Committee on Judiciary
JDC

Bill / Resolution No.:* SB 3076	Committee Referral: JDC, WAM	Date: 2/10/26		
<input type="checkbox"/> The Committee is reconsidering its previous decision on this measure. If so, then the previous decision was to: _____				
The Recommendation is: <input type="checkbox"/> Pass, unamended 2312 <input checked="" type="checkbox"/> Pass, with amendments 2311 <input type="checkbox"/> Hold 2310 <input type="checkbox"/> Recommit 2313				
Members	Aye	Aye (WR)	Nay	Excused
RHOADS, Karl (C)	✓			
GABBARD, Mike (VC)	✓			
CHANG, Stanley	✓			
SAN BUENAVENTURA, Joy A.	✓			
AWA, Brenton	✓			
TOTAL	5	—	—	—
Recommendation: <input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted				
Chair's or Designee's Signature: 				
Distribution: Original Yellow Pink File with Committee Report Committee Drafting Agency				

*Only one measure per Record of Votes