

STAND. COM. REP. NO. 2728

Honolulu, Hawaii

**MAR 05 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 Ways and Means, to which was referred S.B. No. 3076, S.D. 1, 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 update the State's tobacco enforcement laws.

More specifically, this measure:

- (1) Confirms 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) Clarifies that untaxed tobacco products are subject to forfeiture as contraband in the same manner as untaxed cigarettes, without regard to the procedures set forth in Chapter 712A, Hawaii Revised Statutes.

Your Committee received written comments in support of this measure from the Department of the Attorney General, Department of Health, Hawaii Public Health Institute, and one individual.

Your Committee received written comments in opposition to this measure from 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, requiring updates to tobacco enforcement laws to ensure the State's enforcement authority extends to these products. Your Committee believes that this measure will fulfill the intent of Act 62, Session Laws of Hawaii 2023.

As affirmed by the record of votes of the members of your Committee on Ways and Means that is attached to this report, your Committee is in accord with the intent and purpose of S.B. No. 3076, S.D. 1, and recommends that it pass Third Reading.

Respectfully submitted on  
behalf of the members of the  
Committee on Ways and Means,

  
\_\_\_\_\_  
DONOVAN M. DELA CRUZ, Chair



The Senate  
Thirty-Third Legislature  
State of Hawai'i

**Record of Votes**  
**Committee on Ways and Means**  
**WAM**

Bill / Resolution No.:*	Committee Referral:	Date:		
SB 3076, SDI	JDC, WAM	3/2/2026		
<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 checked="" type="checkbox"/> Pass, unamended 2312 <input type="checkbox"/> Pass, with amendments 2311 <input type="checkbox"/> Hold 2310 <input type="checkbox"/> Recommit 2313				
Members	Aye	Aye (WR)	Nay	Excused
DELA CRUZ, Donovan M. (C)	X			
MORIWAKI, Sharon Y. (VC)	X			
DECOITE, Lynn	X			
ELEFANTE, Brandon J.C.	X			
HASHIMOTO, Troy N.	X			
INOUYE, Lorraine R.	X			
KANUHA, Dru Mamo	X			
KIDANI, Michelle N.	X			
KIM, Donna Mercado	X			
LEE, Chris	X			
RICHARDS, III, Herbert M. "Tim"	X			
WAKAI, Glenn	X			
FEVELLA, Kurt	X			
<b>TOTAL</b>	13	0	0	0
Recommendation: <input checked="" type="checkbox"/> Adopted <input type="checkbox"/> Not Adopted				
Chair's or Designee's Signature:				
<b>Distribution:</b> Original     Yellow     Pink File with Committee Report     Committee     Drafting Agency				

\*Only one measure per Record of Votes