



**TESTIMONY OF
THE DEPARTMENT OF THE ATTORNEY GENERAL
KA 'OIHANA O KA LOIO KUHINA
THIRTY-THIRD LEGISLATURE, 2026**

ON THE FOLLOWING MEASURE:

H.B. NO. 2256, RELATING TO TOBACCO ENFORCEMENT.

BEFORE THE:

HOUSE COMMITTEE ON JUDICIARY & HAWAIIAN AFFAIRS

DATE: Thursday, February 12, 2026 **TIME:** 2:00 p.m.

LOCATION: State Capitol, Room 325

TESTIFIER(S): Anne E. Lopez, Attorney General, or
Chelsea N. Okamoto, Deputy Attorney General

Chair Tarnas and Members of the Committee:

The Department of the Attorney General (Department) strongly supports this bill.

This bill updates tobacco enforcement laws to confirm the authority of the Department and the Department of Taxation (DOTAX) to inspect and seize tobacco products, including electronic smoking devices and e-liquids. The bill also clarifies that untaxed tobacco products are subject to forfeiture as contraband, in the same manner as untaxed cigarettes.

Act 62, Session Laws of Hawaii 2023 (Act 62), established a new excise tax on electronic smoking devices and e-liquids. To strengthen and expand the enforcement authority of the Department and DOTAX to ensure effective enforcement of Hawaii's tax laws, including amendments made by Act 62, statutory updates to chapter 245, Hawaii Revised Statutes (HRS) and chapter 712A, HRS, are necessary. These updates will provide enforcement parity between cigarettes and these newly taxed tobacco products by confirming that the same authority applies to all tobacco products, including electronic smoking devices and e-liquids. Strengthening enforcement will help protect public health, particularly among Hawaii's youth who have been disproportionately affected by the vaping epidemic.

We respectfully ask the Committee to pass this bill. Thank you for the opportunity to testify.



STATE OF HAWAII
DEPARTMENT OF EDUCATION
KA 'OIHANA HO'ONA'AUAO
P.O. BOX 2360
HONOLULU, HAWAII 96804

Date: 02/12/2026
Time: 02:00 PM
Location: 325 VIA VIDEOCONFERENCE
Committee: JHA

Department: Education

Person Testifying: Keith T. Hayashi, Superintendent of Education

Title of Bill: HB2256, RELATING TO TOBACCO ENFORCEMENT.

Purpose of Bill: Updates 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 clarify that untaxed tobacco products are subject to forfeiture as contraband, without regard to the procedures set forth in chapter 712A, HRS, in the same manner as untaxed cigarettes.

Department's Position:

As this is a health, regulatory, and law enforcement issue, we defer to the appropriate agency for its expertise. We provide the following comments.

Stronger enforcement authority outlined in this bill directly supports the Department's goal of curbing student vaping. HB 2256 designates untaxed electronic smoking devices as contraband subject to immediate forfeiture. This measure helps safeguard the educational environment and mitigate public health risks by disrupting the supply chain of illicit, low-cost products that proliferate among students.

Thank you for the opportunity to provide comments to HB 2256.

JOSH GREEN M.D.
GOVERNOR

SYLVIA LUKE
LT. GOVERNOR



GARY S. SUGANUMA
DIRECTOR

KRISTEN M.R. SAKAMOTO
DEPUTY DIRECTOR

STATE OF HAWAII
DEPARTMENT OF TAXATION
Ka 'Oihana 'Auhau
P.O. BOX 259
HONOLULU, HAWAII 96809
PHONE NO: (808) 587-1540
FAX NO: (808) 587-1560

**TESTIMONY OF
GARY S. SUGANUMA, DIRECTOR OF TAXATION**

TESTIMONY ON THE FOLLOWING MEASURE:

H.B. No. 2256, Relating to Tobacco Enforcement

BEFORE THE:

House Committee on Judiciary & Hawaiian Affairs

DATE: Thursday, February 12, 2026
TIME: 2:00 p.m.
LOCATION: State Capitol, Room 325

Chair Tarnas, Vice-Chair Poepoe, and Members of the Committee:

The Department of Taxation (DOTAX) offers the following testimony in support of H.B. 2256, an Administration measure, for your consideration.

Section 2 of H.B. 2256 amends part I of chapter 245, Hawaii Revised Statutes (HRS), adding a new section authorizing the forfeiture and destruction of any untaxed or unpermitted cigarette or tobacco product, package of cigarettes or tobacco products, carton of cigarettes or tobacco products, or container of cigarettes or tobacco product.

Section 3 of H.B. 2256 amends section 245-9, HRS, which grants DOTAX and the attorney general inspection and contraband seizure authority, to insert the term "tobacco products" in relevant locations and remove the exception in subsection (b) for cigarettes.

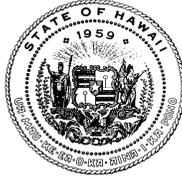
Section 4 of H.B. 2256 amends section 712A-5(1)(d), HRS, regarding forfeiture by removing the cross reference to chapter 245. The result is that 712A-5(1)(d), HRS, applies to contraband generally.

The bill is effective upon approval.

Department of Taxation Testimony
H.B. 2256
February 12, 2026
Page 2 of 2

DOTAX supports the changes proposed as they will assist the Department of the Attorney General in its enforcement efforts.

Thank you for the opportunity to provide comments on this measure.



STATE OF HAWAII
DEPARTMENT OF HEALTH
KA 'OIHANA OLAKINO
P.O. Box 3378
Honolulu, HI 96801-3378
doh.testimony@doh.hawaii.gov

**Testimony in SUPPORT of H.B. 2256
RELATING TO TOBACCO ENFORCEMENT**

REPRESENTATIVE DAVID A. TARNAS, CHAIR
HOUSE COMMITTEE ON JUDICIARY & HAWAIIAN AFFAIRS

Hearing Date: February 12, 2026, 2:00 PM

Room Number: Conference Room 325
and Videoconference

1 **Fiscal Implications:** The Department of Health (DOH) defers to the Department of Taxation
2 (DOTAX) and the Department of the Attorney General (AG) for fiscal implications related to this
3 measure.

4 **Department Position:** The DOH supports House Bill 2256 (H.B. 2256) which updates tobacco
5 enforcement laws to confirm the authority of the DOTAX and the AG to inspect and seize
6 tobacco products including electronic smoking devices (ESDs) and e-liquid products. The
7 measure also clarifies that untaxed tobacco products are subject to forfeiture as contraband.

8 **Department Testimony:** Hawaii's adult smoking prevalence is at an all-time low of 9%, however
9 23% of young adults age 18-24 and 25% age 25-34 report current vaping.^{1,2} High schoolers and
10 middle schoolers in Hawaii have seen increases in reported frequent and daily ESD.³ In 2023,

¹ Centers for Disease Control and Prevention, National Center for Chronic Disease Prevention and Health Promotion, Division of Population Health. BRFSS Prevalence & Trends Data [online]. 2015. [accessed Feb 06, 2023]. URL: <https://www.cdc.gov/brfss/brfssprevalence/>

² Hawaii Health Data Warehouse. (2023). *Hawaii Health Matters: Indicators: Adults Who Use an Electronic Smoking Device: State: Hawaii*.
<https://www.hawaiihealthmatters.org/indicators/index/view?indicatorId=5203&localeId=14>

³ Hawai'i Health Data Warehouse; State of Hawai'i, Hawai'i School Health Survey: Youth Risk Behavior Survey Module, (Frequent & Daily Electronic Vapor Product Users Among Current Electronic Vapor Product Users, Among Public High School and Middle School Students, in the State of Hawai'i, for the Years 2015-2023) Report Created: 07/11/2025

1 46% of high schoolers and 26% of middle schoolers who reported current vaping said they
2 vaped frequently, a significant rise over four years.⁴

3 Regulation of ESDs is critical to reducing tobacco use in Hawaii and enforcement of ESD
4 excise taxes is a key component of the state’s comprehensive tobacco control efforts. As with
5 combustible cigarettes, strong tobacco tax enforcement helps sustain Hawaii’s downward trend
6 in tobacco product use. According to the U.S. Surgeon General, raising the price of tobacco
7 products is the single most effective way to reduce consumption.⁵ Enforcement also curbs illicit
8 purchases, which is estimated to make up 8%-21% of all cigarettes consumed in the United
9 States.⁶ Illicit purchases undermine tobacco control efforts, potentially widen health disparities,
10 and cost local and state revenues billions of dollars in lost revenue.⁷

11 The DOH supports H.B. 2256 as an important measure to clarify tobacco enforcement
12 laws and to strengthen enforcement of ESD excise taxes.

13 **Offered Amendments:** None

14 Thank you for the opportunity to testify on this measure.

⁴ Hawai‘i Health Data Warehouse; State of Hawai‘i, Hawai‘i School Health Survey: Youth Risk Behavior Survey Module, (Frequent & Daily Electronic Vapor Product Users Among Current Electronic Vapor Product Users, Among Public High School and Middle School Students, in the State of Hawai‘i, for the Years 2015-2023) Report Created: 07/11/2025

⁵ U.S. Department of Health and Human Services. [Preventing Tobacco Use Among Youth and Young Adults: A Report of the Surgeon General](#). Atlanta: U.S. Department of Health and Human Services, Centers for Disease Control and Prevention, National Center for Chronic Disease Prevention and Health Promotion, Office on Smoking and Health, 2012 [accessed 2018 Jan 22].

⁶ Council, N. R., & Experience, C. on the I. T. M. C. and A. of the I. (2015). *Understanding the U.S. Illicit Tobacco Market: Characteristics, Policy Context, and Lessons from International Experiences*. National Academies Press.

⁷ Chriqui, J., DeLong, H., Gourdet, C., Chaloupka, F., Edwards, S. M., Xu, X., & Promoff, G. (2015). Use of Tobacco Tax Stamps to Prevent and Reduce Illicit Tobacco Trade—United States, 2014. *Morbidity and Mortality Weekly Report*, 64(20), 541–546.



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Tobacco-Free Hawai'i

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Evaluation

Community Health
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Environmental Health

Hawai'i Climate Change and Health
Working Group

Hawai'i Drug & Alcohol-Free Coalitions

Hawai'i Immunization Coalition

Hawai'i Oral Health Coalition

Hawai'i Public Health Training Hui

Healthy Eating + Active Living

Kūpuna Collective/Healthy Aging &
Community Living

Public Health Workforce Development

Date: February 10, 2026

To: Representative David A. Tarnas, Chair
Representative Mahina Poepoe, Vice Chair
Members of the House Committee on Judiciary &
Hawaiian Affairs

RE: Support for HB 2256, Relating to Tobacco Enforcement

Hrg: Thursday, February 12, 2026, at 2:00 PM, Room 325

The Coalition for a Tobacco-Free Hawai'i, a program of Hawai'i Public Health Institute¹ is in **Support of HB 2256**, which updates 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 clarify that untaxed tobacco products are subject to forfeiture as contraband, without regard to the procedures set forth in chapter 712A, HRS, in the same manner as untaxed cigarettes.

This bill will support the work of the tobacco enforcement unit within the Department of the Attorney General. The tobacco enforcement unit administers, monitors, and enforces the tobacco master settlement agreement. With the passage of Act 62 in 2023, the tobacco enforcement unit has expanded the scope of their enforcement authority to include the regulation of electronic smoking devices and e-liquids.

The Coalition worked diligently for over ten years to pass Act 32 which takes a comprehensive approach to regulating electronic smoking devices the same way combustible cigarettes are through taxes, regulation, licensing and permitting, and enforcement. By updating these tobacco enforcement laws the Enforcement Unit will be able to continue to do its job, supporting this comprehensive approach.

Thank you for considering HB 2256 and other policies that support a comprehensive approach to tobacco prevention and regulation.

Mahalo,

A handwritten signature in black ink that reads 'Kevin Ramirez'.

Kevin Ramirez
Coalition for a Tobacco-Free Hawai'i Program Manager
Hawai'i Public Health Institute



1 The Coalition for a Tobacco-Free Hawai'i (Coalition) is a program of the Hawai'i Public Health Institute (HIPHI) that is dedicated to reducing tobacco use through education, policy, and advocacy. With more than two decades of history in Hawai'i, the Coalition has led several campaigns on enacting smoke-free environments, including being the first state in the nation to prohibit the sale of tobacco and electronic smoking devices to purchasers under 21 years of age.

HB-2256

Submitted on: 2/11/2026 2:54:00 PM

Testimony for JHA on 2/12/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Shelby "Pikachu" Billionaire	Kingdom of The Hawaiian Islands & Ohana Unity Party	Oppose	Remotely Via Zoom

Comments:

HB2256 - Relating to Tobacco Enforcement

OPPOSE

Aloha,

I oppose HB2256, expanding inspection/seizure/forfeiture of untaxed tobacco, including vapes/e-liquids. This overreach could target small vendors or cultural uses without clear Native health equity ties. It diverts focus from preservation and sovereignty priorities. Reject for balanced enforcement.

Mahalo,
Pikachu Shelby Billionaire

HB-2256

Submitted on: 2/10/2026 6:55:26 PM

Testimony for JHA on 2/12/2026 2:00:00 PM

Submitted By	Organization	Testifier Position	Testify
Jessica Chang	Individual	Oppose	Written Testimony Only

Comments:

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