



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

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**ON THE FOLLOWING MEASURE:**

S.B. NO. 3076, S.D. 1, H.D. 1, RELATING TO TOBACCO ENFORCEMENT.

**BEFORE THE:**

HOUSE COMMITTEE ON FINANCE

**DATE:** Thursday, April 2, 2026

**TIME:** 2:00 p.m.

**LOCATION:** State Capitol, Room 308

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

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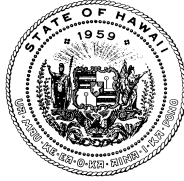
Chair Todd and Members of the Committee:

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 that the Committee change the defective effective date to the original effective date of upon approval and pass this bill. Thank you for this opportunity to testify.



STATE OF HAWAII  
DEPARTMENT OF HEALTH  
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Testimony in SUPPORT of S.B. 3076, S.D. 1, H.D. 1  
RELATING TO TOBACCO ENFORCEMENT

REPRESENTATIVE CHRIS TODD, CHAIR  
HOUSE COMMITTEE ON FINANCE

Hearing Date: April 2, 2026  
2:00 PM

Room Number: Conference Room 308  
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 Senate Bill 3076, Senate Draft 1, House Draft 1  
5 (S.B. 3076, S.D. 1, H.D. 1) which updates tobacco enforcement laws to confirm the authority of  
6 the DOTAX and the AG to inspect and seize tobacco products including electronic smoking  
7 devices (ESDs) and e-liquid products. The measure also clarifies that untaxed tobacco products  
8 are subject to forfeiture as contraband.

9 **Department Testimony:** Hawai'i's adult smoking prevalence is at an all-time low of 9%,  
10 however 23% of young adults age 18-24 and 25% age 25-34 report current vaping.<sup>1,2</sup> High  
11 schoolers and middle schoolers in Hawai'i have seen increases in reported frequent and daily

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<sup>1</sup> 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/>

<sup>2</sup> Hawai'i 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>

1 ESD use.<sup>3</sup> In 2023, 46% of high schoolers and 26% of middle schoolers who reported current  
2 vaping said they vaped frequently, a significant rise over four years.<sup>4</sup>

3 Regulation of ESDs is critical to reducing tobacco use in Hawai‘i 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 Hawai‘i’s downward  
6 trend in tobacco product use. According to the U.S. Surgeon General, raising the price of  
7 tobacco products is the single most effective way to reduce consumption.<sup>5</sup> Enforcement also  
8 curbs illicit purchases, which is estimated to make up 8%-21% of all cigarettes consumed in the  
9 United States.<sup>6</sup> Illicit purchases undermine tobacco control efforts, potentially widen health  
10 disparities, and cost local and state revenues billions of dollars in lost revenue.<sup>7</sup>

11 The DOH supports S.B. 3076, S.D. 1, H.D. 1 as an important measure to clarify tobacco  
12 enforcement laws and to strengthen enforcement of ESD excise taxes.

13 **Offered Amendments:** None

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

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<sup>3</sup> 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

<sup>4</sup> 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

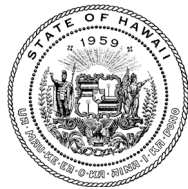
<sup>5</sup> U.S. Department of Health and Human Services. [Preventing Tobacco Use Among Youth and Young Adults: A Report of the Surgeon General](#). Atlanta: U.S. Department of Health and Human Services, Centers for Disease Control and Prevention, National Center for Chronic Disease Prevention and Health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

<sup>6</sup> 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.

<sup>7</sup> 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.

JOSH GREEN M.D.  
GOVERNOR

SYLVIA LUKE  
LT. GOVERNOR



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**DEPARTMENT OF TAXATION**

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GARY S. SUGANUMA  
DIRECTOR

KRISTEN M.R. SAKAMOTO  
DEPUTY DIRECTOR

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

**TESTIMONY ON THE FOLLOWING MEASURE:**

S.B. No. 3076, S.D.1, H.D.1, Relating to Tobacco Enforcement

**BEFORE THE:**

House Committee on Finance

**DATE:** Thursday, April 2, 2026

**TIME:** 2:00 p.m.

**LOCATION:** State Capitol, Room 308

Chair Todd, Vice-Chair Takenouchi, and Members of the Committee:

The Department of Taxation (DOTAX) offers the following testimony in support of S.B. 3076, S.D.1, H.D.1, an Administration measure, for your consideration.

Section 2 of S.B. 3076, S.D.1, H.D.1, 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 products.

Section 3 of the bill amends section 245-9, HRS, which grants DOTAX and the Attorney General the authority to inspect and seize contraband, by clarifying that businesses engaged in the sale of "tobacco products" are subject to inspection in the same manner as businesses engaged in the sale of cigarettes.

Section 4 of S.B. 3076, S.D.1, H.D.1, amends section 712A-5(1)(d), HRS, regarding forfeiture by removing the cross reference to chapter 245, HRS. The result is that 712A-5(1)(d), HRS, applies to contraband generally.

The bill has a defective effective date of July 1, 3000.

Department of Taxation Testimony  
S.B. 3076, S.D.1, H.D.1  
April 2, 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.



## HIPHI Board

May Okihiro, MD, MS  
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Department of Pediatrics

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Hawai'i Health Partners

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Hawaiian Research Office

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Retired, Hawai'i State Department of  
Health

## HIPHI Initiatives

Coalition for a  
Tobacco-Free Hawai'i

Community-Based Research &  
Evaluation

Community Health  
Worker Initiatives

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: April 1, 2026

To: Representative Chris Todd, Chair  
Representative Jenna Takenouchi, Vice Chair  
Members of the House Committee on Finance

Re: Support for SB 3076 SD1 HD1, Relating to Tobacco Enforcement

Hrg: Thursday, April 2, 2026, at 2:00 PM, Room 308

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The Coalition for a Tobacco-Free Hawai'i, a program of Hawai'i Public Health Institute<sup>1</sup> is in **Support of SB 3076 SD1 HD1**, 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 SB 3076 SD1 HD1 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



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**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.

**SB-3076-HD-1**

Submitted on: 3/31/2026 1:46:38 PM

Testimony for FIN on 4/2/2026 2:00:00 PM

<b>Submitted By</b>	<b>Organization</b>	<b>Testifier Position</b>	<b>Testify</b>
Caroline Azelski	Individual	Support	Written Testimony Only

Comments:

In support of. Thank you.