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**From:** Rosalind Hughes <[REDACTED]>  
**Sent:** Monday, March 07, 2022 7:44 PM  
**To:** Rep. Kelly Merrick  
**Subject:** Please vote NO to a New Tax Hike on Vapor Products!

Dear Representative Merrick,

I'm writing to ask you to vote NO on HB 110. Adult vapor consumers are demonized enough and don't deserve to keep being punished. Any new tax hike, especially on consumer goods like vapor products, will hurt families already facing higher prices on other consumer goods.

Please vote no on HB 110.

Thank you for your time.

Regards,  
Rosalind Hughes

[REDACTED] 99712

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**From:** Matthew Jimerson [REDACTED]  
**Sent:** Monday, March 07, 2022 10:02 PM  
**To:** Rep. Kelly Merrick  
**Subject:** Please vote NO to a New Tax Hike on Vapor Products!

Dear Representative Merrick,

I'm writing to ask you to vote NO on HB 110. Adult vapor consumers are demonized enough and don't deserve to keep being punished. Any new tax hike, especially on consumer goods like vapor products, will hurt families already facing higher prices on other consumer goods.

Please vote no on HB 110.

Thank you for your time.

Regards,  
Matthew Jimerson  
[REDACTED]  
Fairbanks, AK 99712

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**From:** Roy Buckalew [REDACTED]  
**Sent:** Tuesday, March 08, 2022 1:29 AM  
**To:** Rep. Kelly Merrick  
**Subject:** Please vote NO to a New Tax Hike on Vapor Products!

Dear Representative Merrick,

I'm writing to ask you to vote NO on HB 110. Adult vapor consumers are demonized enough and don't deserve to keep being punished. Any new tax hike, especially on consumer goods like vapor products, will hurt families already facing higher prices on other consumer goods.

Please vote no on HB 110.

Thank you for your time.

Regards,  
Roy Buckalew

[REDACTED]

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**From:** C Baker <[REDACTED]>  
**Sent:** Tuesday, March 08, 2022 11:10 AM  
**To:** Rep. Kelly Merrick  
**Subject:** Please vote NO to a New Tax Hike on Vapor Products!

Dear Representative Merrick,

I'm writing to ask you to vote NO on HB 110. Adult vapor consumers are demonized enough and don't deserve to keep being punished. Any new tax hike, especially on consumer goods like vapor products, will hurt families already facing higher prices on other consumer goods.

Please vote no on HB 110.

Thank you for your time.

Regards,  
C Baker

[REDACTED]  
Wasilla, AK 99687

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**From:** C Baker [REDACTED]  
**Sent:** Tuesday, March 08, 2022 11:10 AM  
**To:** Rep. Kelly Merrick  
**Subject:** Please vote NO to a New Tax Hike on Vapor Products!

Dear Representative Merrick,

I'm writing to ask you to vote NO on HB 110. Adult vapor consumers are demonized enough and don't deserve to keep being punished. Any new tax hike, especially on consumer goods like vapor products, will hurt families already facing higher prices on other consumer goods.

Please vote no on HB 110.

Thank you for your time.

Regards,  
C Baker

[REDACTED] 99687

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**From:** Lindsey Stroud <L [REDACTED]>  
**Sent:** Tuesday, March 08, 2022 6:35 AM  
**To:** House Finance  
**Subject:** Taxpayers Protection Alliance Testimony RE House Bill 110  
**Attachments:** 03-09-2022 Taxpayers Protection Alliance Testimony RE HB 110.pdf

Members of the Alaska House of Representatives Finance Committee:

Attached and summarized below is testimony on behalf of the Taxpayers Protection Alliance's Consumer Center in regards to House Bill 110 and taxing vapor products at 75 percent wholesale rate in Alaska. Should you have any questions and/or concerns, please do not hesitate to contact me.

Thank you,  
Lindsey

Per the statement from the legislation's sponsor, this proposal is an effort to address youth use of tobacco and vapor products. While such efforts are laudable, policymakers should refrain from excessive taxation when addressing such issues. Rather than punish adult former smokers, Alaska lawmakers ought to fund robust tobacco control programs, including education and prevention.

Despite alarmism, electronic cigarettes are effective tobacco cessation products that have helped thousands of Alaskan adults quit combustible cigarettes and flavors are essential in this use. Although youth use of vapor products is concerning, lawmakers must refrain from alarmist efforts to impose draconian taxes and restrict access to flavors. And, rather than relying on former smokers, lawmakers ought to invest already-existing tobacco monies, borne already by low-income persons, to fund robust tobacco control programs including cessation efforts, education, and youth prevention campaigns.

- Combustible cigarette use among Alaskan highschoolers are at record lows. In 2019, 8.4 percent reported current use of cigarettes, a 22.9 percent decrease from 2017 and a 77 percent increase from 1995 when 36.5 percent reported smoking.
- In 2019, 26.1 percent of high school students reported current use of electronic cigarettes. While this is an increase from 2017, numerous national studies are indicating that youth vapor use is dropping.
- Nationally, current vapor product use among high school students has declined by 41.8 percent since 2020 and by 58.9 percent since 2019 when 27.5 percent reported using e-cigarettes on at least one occasion in the 30 days prior to the survey.
- The first tax on cigarettes in Alaska took effect in 1949 at \$0.03 per pack. Since then, the state excise tax has increased seven times. The last tax increase raised the tax by \$0.20 to \$2.00-per-pack.
- Alaska spends very little of existing tobacco monies on tobacco control programs.
- In 2020, the Last Frontier collected \$42.9 million in state cigarette excise taxes and \$20.1 million in tobacco settlement payments, yet allocated only \$9.1 million (14.4 percent) to tobacco control. In 20 years, for every \$100 the state received in tobacco-related payments, it spent \$9.26 funding tobacco control programs. This is less than the average price of cigarettes – which is \$9.79 per-pack.

- The vapor industry has been an economic boon to Alaska, generating \$31.9 million in economic activity in 2021 while creating 134 direct vaping-related jobs. Further, the industry has contributed more than \$1 million in state taxes.
- Unfortunately, anti-vaping efforts have reduced the industry's economic impact. The number of employees decreased by 31.6 percent from 196 employees in 2018, state tax collections were down 40 percent from 2018's \$1.7 million, and economic activity was down by 17.5 percent from \$5.4 million in 2018.
- E-cigarettes' market emergence is associated with low young adult smoking rates in the Last Frontier. In 2020, among current smokers in Alaska, only 10.1 percent of current smokers were 18 to 24 years old – a 53.7 percent decrease from 2011. Further, since 2016, smoking rates among young adults have decreased by 40.6 percent.
- Existing state vape taxes have not reduced vapor product rates. As indicated on reasoning for e-cigarette use, taxation is unlikely to trump peer pressure in regards to youth use of any age-restricted substance.
- Electronic cigarettes and vapor products are effective tools at helping adult smokers quit. Lawmakers must refrain from policies that would restrict their use for former smokers.

Lindsey Stroud  
Director, Consumer Center  
Taxpayers Protection Alliance  
lindsey@protectingtaxpayers.org  
(C): 757-354-8170  
1101 14<sup>th</sup> Street, NW  
Suite 1120  
Washington, D.C. 20005  
[www.protectingtaxpayers.org](http://www.protectingtaxpayers.org)

**From:** Americans for Tax Reform - [REDACTED]  
**Sent:** Tuesday, March 08, 2022 7:07 AM  
**To:** House Finance  
**Subject:** VOTE ALERT: Reject HB 110



**March 8, 2022**

To: Alaska House Finance Committee  
From: Americans for Tax Reform

Dear Representative,

On behalf of Americans for Tax Reform (ATR) and our supporters across Alaska, I urge you to reject House Bill 110, **misguided legislation that would enact taxes on lifesaving reduced risk tobacco alternatives such as electronic cigarettes. If enacted, this anti-science bill would have a disastrous impact upon not only businesses, but also on public health throughout the state, and lead to an increase in tobacco-related deaths.**

HB 110 proposes a 75% wholesale tax on e-liquids, vaping devices, and components. **Taxing safer products at such a high rate would drive people to more deadly alternatives and goes against every principle of sound public or health policy.** As the price of a product increases, it is likely that its use decreases. The same occurs with taxes on vaping, which have been proven to increase smoking rates as people shift back to deadly combustible cigarettes. **Minnesota is serving as a case study on this already. After the state imposed a tax on vaping products, it was determined that it prevented 32,400 additional adult smokers from quitting smoking.**

It is vital to note that implementing such a high tax rate on vaping products will undoubtedly increase the presence of a black market for such products. Contrary to popular belief that tobacco smuggling is a victimless crime consisting of someone purchasing a few extra cartons across state lines the majority of tobacco smuggling is run by multi-million-dollar organized crime syndicates. **These networks also engage in human trafficking, money laundering, and have been used to fund terrorists. Even the US State Department has noted that tobacco smuggling is a "threat to national security".**

It should also be acknowledged that, paradoxically, these bans may increase youth smoking in Alaska. By definition, criminals and smugglers are unlikely to obey laws and would not follow rigorous age-verification requirements mandated at reputable outlets.

We would also like to draw your attention to the fact that other aspects of HB 110, such as the prohibition on online or remote sales, would significantly reduce one's access to these life-saving products should they reside in rural and remote areas of the state. **If enacted, these persons, often in lower socioeconomic demographics and at the highest risk of smoking related mortality, would have no choice but to continue smoking combustible tobacco.**

Further, high tax rates on e-cigarettes promote a black market for the products. Multi-million-dollar crime syndicates, that **also engage in human trafficking and money laundering, flood the black market with unsafe products that produce revenue used to fund terrorism. For this reason, the US State Department has explicitly called tobacco smuggling a "threat to national security".**

Paradoxically these bans may therefore increase youth smoking in the state: By definition, criminals and smugglers are unlikely to obey laws and would not follow rigorous age-verification requirements mandated at reputable outlets

About E-Cigarettes and Vapor Products:

Traditional combustible tobacco remains one of the leading preventable causes of death in Alaska. **The negative health effects of combustible tobacco come from the chemicals produced in the combustion process, not the nicotine.** While highly addictive, nicotine is a relatively benign substance like caffeine and nicotine use “does not result in clinically significant short- or long-term harms”.

Nicotine replacement therapies such as nicotine patches and gums have helped smokers quit for decades. In recent years, advancements in technology have created a more effective alternative: **vapor products and e-cigarettes. These products deliver nicotine through water vapor, mimicking the habitual nature of smoking while removing the deadly carcinogens that exist in traditional cigarettes.**

The CDC has found that only 3.1% of youths use e-cigarettes daily, disproving the myth of an ongoing “youth vaping epidemic.”

Benefits of E-Cigarettes and Vapor Products:

**Vapor products have been proven to be 95% safer than combustible cigarettes and twice as effective at helping smokers quit** than traditional nicotine replacement therapies.

Vaping has been endorsed by over 30 of the world’s leading public health organizations as safer than smoking and an effective way to help smokers quit. This list includes Cancer Research UK; the British Medical Association; the American Association of Public Health Physicians; the New Zealand Minister of Health; the US National Academy of Sciences; and many others.

New analysis by Public Health England demonstrated just how effective vaping is in helping people quit smoking, noting that in just **one year, over 50,000 British smokers, who would have continued smoking otherwise, quit smoking with vaping.**

Evidence demonstrates that **flavors also play no role in youth uptake of vaping.** Academic studies have found that teenage non-smokers “willingness to try plain versus flavored varieties did not differ” and National Youth Tobacco Survey results have shown no increase in nicotine dependency among youths since flavored products entered the market.

A University of Glasgow study showed that e-cigarettes particularly help disadvantaged persons quit smoking. Another new study demonstrated that high-strength electronic nicotine products are particularly helpful for smokers with mental health issues quit smoking, like people with schizophrenia who smoke at rates more than three times the national average. **HB 110 would fail to decrease inequalities in health and would widen further the socioeconomic disparities that disadvantaged communities face.**

**Vapor products would save over 15,000 lives if the majority of Alaska smokers made the switch to vaping,** extrapolating from a large-scale analysis performed by leading cancer researchers and coordinated by Georgetown University Medical Centre.

**For the reasons outlined above, in the interests of public health, protecting the Alaskan economy, and preventing an increase in criminal smuggling, we call upon the Committee to accept science and vote against HB 110.** Tens of thousands of lives depend upon it.

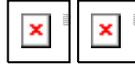
Sincerely,

Tim Andrews  
Director of Consumer Issues  
Americans for Tax Reform

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Americans for Tax Reform | 722 12th St. N.W. 4th Floor Washington D.C. 20005

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Americans for Tax Reform | 722 12th St. NW, 4th Floor, Washington, DC 20005

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**From:** Hunter Johnson [REDACTED]  
**Sent:** Tuesday, March 08, 2022 12:04 PM  
**To:** House Finance  
**Subject:** HB110 bill

Hi my name is Hunter Johnson from Soldotna Alaska and i oppose this bill HB110 i believe raising the tax on vapor products will impact small businesses specially because of Covid 19 it's hard for these small businesses to thrive i oppose the bill to HB110

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**From:** Shaun D'Sylva <[REDACTED]>  
**Sent:** Tuesday, March 08, 2022 1:41 PM  
**To:** Rep. Neal Foster; Rep. Daniel Ortiz; Rep. Adam Wool; Rep. Bryce Edgmon; Rep. Andy Josephson; Rep. Sara Rasmussen; Rep. Steve Thompson; Rep. Bart LeBon; Rep. Ben Carpenter; Rep. DeLena Johnson; Rep. Kelly Merrick  
**Subject:** HB110 Nicotine Vaping

Dear Members of the House Labor and Commerce Committee

My name is Shaun D'Sylva and I am the co-owner of 3 adult vapor stores located in Fairbanks, Anchorage and Wasilla. I am also an active member of the Alaska Smoke Free Trade Association and co-founder of Clear The Air Alaska an organization dedicated to educating consumers about reducing harm from smoking.

I am urging a no vote on this bill as it would hurt those adults who have switched or are planning on switching from combustible cigarettes, but imposing tax levels that could discourage them from making a safer choice than combustible cigarettes.

This bill's underlying premise is that we have a youth epidemic, which does not match with the current NYTS 2021 information that shows in just the past 24 months, youth vaping is down almost 62% from 2019 levels, lower than the levels measured in 2014, with 2.9% using nicotine vaping daily. Yet, the level of youth use of alcohol and THC use are still at about 33% of youth.

[Tobacco Product Use Among Middle and High School Students — United States, 2020 \(cdc.gov\)](#)

We agree that the T21 portion of the bill makes good sense as all of us in the adult nicotine vaping industry do not condone use of the product by underage users. However, we have heard from our customer base who are military members that they would be impacted by not having access and I would encourage you to provide a carve out for active-duty military members, allowing them to purchase and use adult nicotine vaping products.

Interestingly, over the past couple of years, all of the misinformation regarding vaping and those jurisdictions that have banned flavors or added substantial taxes has actually led to an increase in cigarette sales and now many financial analysts are now saying that the "vaping threat is being eliminated" which is leading them to be bullish on Big Tobacco Stocks. So, if we are driving former smokers who stopped with flavored vaping back to cigarettes, are we actually causing more damage? [Cigarette Sales Increase as Vaping Bans Push People Back to Smoking | Reason Foundation](#)

[E-cigarette taxes increase cigarette sales | Ball State University \(bsu.edu\)](#)

[The impact of a comprehensive tobacco product flavor ban in San Francisco among young adults - ScienceDirect](#)

The wholesale tax rate of 75% could actually lead to an increase in the smoking rate and for those of use with stores in Anchorage, Wasilla and Juneau, the effective tax rate would now be 120% of the wholesale cost of products due to local e-cigarette taxes already having been enforced.

Much of the science is being updated almost on a weekly basis and we are finding that there are a lot of misconceptions about vaping, nicotine and the potential harms versus combustible cigarette smoking.

You may have heard about the oft cited Public Health England study that supports the conclusion that vaping nicotine is 95% safer than combustible cigarettes. Here is a link to their original finding: [E-cigarettes around 95% less harmful than tobacco estimates landmark review - GOV.UK \(www.gov.uk\)](#) and they update the formation on a yearly basis and have not moved from their current position that this is much better/safer alternative to smoking.

Additionally, the Cochrane review regarding vaping was published in October 2020 which reviews all available data and studies regarding e-cigarettes as to the efficacy of their use in quitting combustible cigarettes. They conclude that nicotine vaping helps current smokers stop at a rate that even exceeds nicotine therapy. [Electronic cigarettes for smoking cessation - Hartmann-Boyce, J - 2020 | Cochrane Library](#)

One of the most well cited negative studies on e-cigarettes causing heart attacks was recently retracted after it was found that the data did not support the analysis completed by Bhatta and Glantz. They were found to have been counting myocardial infarctions that occurred prior to a former smoke switching to e-cigarettes as being caused by e-cigarettes. [Retraction to: Electronic Cigarette Use and Myocardial Infarction Among Adults in the US Population Assessment of Tobacco and Health | Journal of the American Heart Association \(ahajournals.org\)](#)

The American Heart Association just published a study that shows that nicotine vaping users have the same biomarkers as non-smokers. However, they chose to issue a press release that highlighted one of the findings that dual users, combustible cigarette and nicotine vaping at the same time, shows the same biomarkers as cigarettes, which is quite obvious as the users are still smoking. It is this type of fear mongering that is not allowing a rational discussion of the harm reduction possibilities of nicotine vaping.

[Association of Cigarette and Electronic Cigarette Use Patterns With Levels of Inflammatory and Oxidative Stress Biomarkers Among US Adults: Population Assessment of Tobacco and Health Study | Circulation \(ahajournals.org\)](#)

Lastly, the demonization of nicotine has become the new scare tactic of the anti-harm reduction organizations, but they make no mention of patches, lozenges, gums and prescriptions for smoking cessation that are evidently safe for consumers and that in controlled studies with rats, that they would push the lever for more nicotine at the same level as basic saline, whereas they would push the lever for cocaine at 15X the rate as nicotine.

[Rats prefer cocaine over nicotine in a two-lever self-administration choice test - ScienceDirect](#)

[Nicotine: The Addictive Chemical in Tobacco Products | FDA](#)

Our industry has always been ready to engage in discussion on how to provide proper regulations with the aim of reducing the smoking rate in adults and prevent access by underage youths, this bill would only push people to underground black markets, consider staying with combustible cigarettes or penalize those who want to choose a safer alternative, when the data shows that our most economically and socially disadvantaged populations will suffer as a result of this bill.

Regards,

Shaun D'Sylva

**Shaun D'Sylva**

Co-Owner, Fatboy Vapors

Co-Founder, Clear the Air Alaska

- Mobile: **206.948.1290**
- Email: [shaun@fatboyvapors.com](mailto:shaun@fatboyvapors.com)

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**From:** Haley Every [REDACTED]  
**Sent:** Tuesday, March 08, 2022 1:20 PM  
**To:** House Finance  
**Subject:** Bill HB110

I APOSE HB110 it unnecessary and you will piss off ALOT of people and put multiple businesses on their asses!

Think about your actions.

Thanks,

A concerned citizen

---

**From:** Shaun D'Sylva <shaun@fatboyvapors.com>  
**Sent:** Tuesday, March 08, 2022 1:50 PM  
**To:** House Finance  
**Subject:** HB110 Testimony  
**Attachments:** HB110 3-8-2022 - Shaun D'Sylva Testimony.pdf

Please see the attached letter.

Regards,

SD

**Shaun D'Sylva**  
Co-Owner, Fatboy Vapors Alaska  
Co-Founder, Clear the Air Alaska

- Mobile: **206.948.1290**
- Email: [shaun@fatboyvapors.com](mailto:shaun@fatboyvapors.com)

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**From:** Wade Nelson [REDACTED]  
**Sent:** Tuesday, March 08, 2022 2:02 PM  
**To:** House Finance  
**Subject:** opposed to HB 110

My name is wade nelson, I'm from Soldotna, Alaska. I am 100% opposed to this bill and see it as nothing but a detriment to public health and safety.

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**From:** Amber Wright [REDACTED]  
**Sent:** Tuesday, March 08, 2022 2:33 PM  
**To:** House Finance  
**Subject:** Vote NO HB110

Please Vote NO on HB110. Thank you

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**From:** A Kitchen [REDACTED]  
**Sent:** Tuesday, March 08, 2022 2:17 PM  
**To:** House Finance

Please vote no on hb110 we don't need extra tax on vapors

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**From:** Aaron Halstead <[REDACTED]>  
**Sent:** Tuesday, March 08, 2022 2:57 PM  
**To:** House Finance  
**Subject:** Hb 110

I appose the HB 110 bill. My belief is that vaping is a healthy alternative to tobacco and raising the tax will lead to a unhealthy rise in tobacco smoking

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**From:** Clifford Frankson <[REDACTED]>  
**Sent:** Tuesday, March 08, 2022 3:07 PM  
**To:** House Finance  
**Subject:** Vapes

Don't do that, vaping helps the community get away from cigarettes

---

**From:** Philip Gibson-Platt <[REDACTED]>  
**Sent:** Tuesday, March 08, 2022 3:32 PM  
**To:** House Finance  
**Subject:** HB110

My name is Philip Gibson. I live in Sterling, Ak and I oppose HB110. I oppose taxing the vape shops at 75% wholesale. That would increase a number of the disposable vapes upto \$30 to \$40. Which would only cause more hurt to those local businesses. This state is supposed to benefit our local businesses along with other states. Why would we do things that would cause more harm than good. I vape and I vote. Thank you.

**Testimony before the Alaska House of Representatives Finance Committee  
Regarding Electronic Cigarettes/Vapor Products  
Lindsey Stroud, Director  
Consumer Center  
Taxpayers Protection Alliance  
March 9, 2022**

Co-Chairs Foster and Merrick, Vice-Chair Ortiz, Members of the Committee,

Thank you for your time today to discuss the issue of taxing electronic cigarettes and vapor products. My name is Lindsey Stroud, and I am Director of The Taxpayers Protection Alliance's (TPA) Consumer Center. TPA is a non-profit, non-partisan organization dedicated to educating the public through the research, analysis and dissemination of information on the government's effects on the economy. TPA's Consumer Center focuses on providing up-to-date information on adult access to goods including alcohol, tobacco and vapor products, as well as regulatory policies that affect adult access to other consumer products, including harm reduction, technology, innovation, antitrust and privacy.

**Introduction and Summary Points:**

Per the statement from the legislation's sponsor, this proposal is an effort to address youth use of tobacco and vapor products. While such efforts are laudable, policymakers should refrain from excessive taxation when addressing such issues. Rather than punish adult former smokers, Alaska lawmakers ought to fund robust tobacco control programs, including education and prevention.

Despite alarmism, electronic cigarettes are effective tobacco cessation products that have helped thousands of Alaskan adults quit combustible cigarettes and flavors are essential in this use. Although youth use of vapor products is concerning, lawmakers must refrain from alarmist efforts to impose draconian taxes and restrict access to flavors. And, rather than relying on former smokers, lawmakers ought to invest already-existing tobacco monies, borne already by low-income persons, to fund robust tobacco control programs including cessation efforts, education, and youth prevention campaigns.

- Combustible cigarette use among Alaskan highschoolers are at record lows. In 2019, 8.4 percent reported current use of cigarettes, a 22.9 percent decrease from 2017 and a 77 percent increase from 1995 when 36.5 percent reported smoking.
- In 2019, 26.1 percent of high school students reported current use of electronic cigarettes. While this is an increase from 2017, numerous national studies are indicating that youth vapor use is dropping.

- Nationally, current vapor product use among high school students has declined by 41.8 percent since 2020 and by 58.9 percent since 2019 when 27.5 percent reported using e-cigarettes on at least one occasion in the 30 days prior to the survey.
- The first tax on cigarettes in Alaska took effect in 1949 at \$0.03 per pack. Since then, the state excise tax has increased seven times. The last tax increase raised the tax by \$0.20 to \$2.00-per-pack.
- Alaska spends very little of existing tobacco monies on tobacco control programs.
- In 2020, the Last Frontier collected \$42.9 million in state cigarette excise taxes and \$20.1 million in tobacco settlement payments, yet allocated only \$9.1 million (14.4 percent) to tobacco control. In 20 years, for every \$100 the state received in tobacco-related payments, it spent \$9.26 funding tobacco control programs. This is less than the average price of cigarettes – which is \$9.79 per-pack.
- The vapor industry has been an economic boon to Alaska, generating \$31.9 million in economic activity in 2021 while creating 134 direct vaping-related jobs. Further, the industry has contributed more than \$1 million in state taxes.
- Unfortunately, anti-vaping efforts have reduced the industry’s economic impact. The number of employees decreased by 31.6 percent from 196 employees in 2018, state tax collections were down 40 percent from 2018’s \$1.7 million, and economic activity was down by 17.5 percent from \$5.4 million in 2018.
- E-cigarettes’ market emergence is associated with low young adult smoking rates in the Last Frontier. In 2020, among current smokers in Alaska, only 10.1 percent of current smokers were 18 to 24 years old – a 53.7 percent decrease from 2011. Further, since 2016, smoking rates among young adults have decreased by 40.6 percent.
- Existing state vape taxes have not reduced vapor product rates. As indicated on reasoning for e-cigarette use, taxation is unlikely to trump peer pressure in regards to youth use of any age-restricted substance.
- Electronic cigarettes and vapor products are effective tools at helping adult smokers quit. Lawmakers must refrain from policies that would restrict their use for former smokers.

### **Youth Use of Tobacco and Vapor Products is Declining**

It is interesting that the sponsor of 2021-2022 legislation is referring to 2018 data on youth e-cigarette use. Before enacting bans and taxes, lawmakers should understand the scope of Alaskan youth tobacco use.

First, combustible cigarette rates are at record lows. In 2019, according to the Centers for Disease Control and Prevention’s (CDC) Youth Risk Behavior Surveillance Survey (YRBSS), 27.5 percent of Alaska high school students had reported ever trying cigarettes and 8.4 percent reported current use, defined as having smoked a cigarette on at least one occasion in the 30 days prior. These are significant declines. Ever-use of combustible cigarettes has declined by 19.1 percent since 2017, and by 61.9 percent since 1995 when 72.1 percent of high school students

**Taxpayers Protection Alliance, 1101 14<sup>th</sup> Street, NW., Suite 1120, Washington, D.C. 20005  
(202) 930-1716, [www.protectingtaxpayers.org](http://www.protectingtaxpayers.org)**

reported trying smoking. Current smoking rates decreased by 22.9 percent from 2017, and by 77 percent since 1995 when 36.5 of high school students were current smokers.

In 2019, according to the YRBS (among Alaska high school students) 45.8 percent reported ever use of e-cigarettes and 26.1 percent reported current use. Only 4.5 percent reported using vapor products daily. While youth use of vapor products had increased between 2017 and 2019, by 14.8 percent among ever users and by 66.2 among current users, numerous national studies are indicating that youth vapor use is dropping.

**(See Supplemental Graph 1.1)**

Unfortunately for Alaska lawmakers, the Last Frontier did not participate in the 2021 YRBS due to the ongoing COVID-19 pandemic, so there is limited state data on youth vapor use. In 2021, according to the National Youth Tobacco Survey (NYTS), an estimated 11.3 percent of high school students and 2.8 percent of middle school students reported having used a vapor product on a least one occasion in the month prior to the survey.<sup>i</sup> Further, only 3.1 percent of high school students and less than one percent of middle schoolers reported daily e-cigarette use. The rate of decline is remarkable: among high school students, vaping rates have declined by 41.8 percent since 2020 and by 58.9 percent since 2019, when 27.5 percent reported using e-cigarettes.

**(See Supplemental Graph 1.2)**

### **Robust Tobacco Control Funding – Not Bans, Excessive Taxation to Address Youth Tobacco and Vapor Product Use**

It's a shame that lawmakers use youth use to justify gouging former smokers and forcing them to black markets while allocating so very little of existing tobacco monies on tobacco control programs – including education, prevention and helping smokers quit.

Alaska has imposed a tax on cigarettes since 1949 “when the Territorial Legislature enacted a tax of \$0.03 per pack on cigarettes.”<sup>ii</sup> Since then, the state cigarette excise tax rate has increased seven times. The last tax increase raised the price by \$0.20 to \$2.00 per pack.

In the mid-1990s, Alaska sued tobacco companies to reimburse Medicaid for the costs of treating smoking-related health issues. And, in 1998 with 45 other states, the Last Frontier reached “the largest civil litigation settlement in U.S. history” through the Master Settlement Agreement (MSA).<sup>iii</sup>

Under the MSA, states receive annual payments – in perpetuity – from the tobacco companies, while relinquishing future claims against the participating companies.

Between 2000 and 2020, Alaska collected \$1.1 billion in cigarette taxes and \$573 million in MSA payments. In the same time period, the Last Frontier allocated only \$153 million towards tobacco control programs. This is 14.2 percent of cigarette tax collections and 26.7 percent of settlement payments. In total, in 20 years, for every \$100 Alaska received in tobacco-related payments, the state spent only \$9.26 funding programs to prevent youth use and help smokers quit. This is less than the average price of cigarettes – which is \$9.79 per-pack (or \$3,573.35 per-year for a pack-per-day habit).

**(See Supplemental Graph 1.3)**

Further, previous tobacco tax increases have not resulted in massive increases to tobacco control funding. Alaska’s cigarette excise tax increased by \$1.00 between 2005 and 2007. This resulted in a 55.6 percent increase in cigarette excise tax collections, from \$41 million in 2004 to \$63.8 million in 2008. Although the state’s funding of tobacco control programs increased by 97.4 percent, from \$3.8 million to \$7.5 million, the percent of cigarette tax funding used towards tobacco control did not increase as significantly.

For example, in 2004, the state allocated \$3.8 million towards tobacco control programs, which was 9.3 percent of cigarette tax collections. In 2008, the state allocated \$7.5 million to such programs, which was 11.8 percent of cigarette taxes and only a 26.8 percent increase from 2004 percentages.

If lawmakers truly care about youth use of age-restricted products, especially tobacco products, they ought to invest more funding in robust tobacco control programs. In 2020, Alaska dedicated only \$9.1 million in state funding to such programs, that amounts to just \$50.91 per person under the age of 18.

### **Vapor Product Emergence Correlates to Significant Declines in Young Adult Smoking Rates**

Electronic cigarettes and vapor products were first introduced to the U.S. in 2007 “and between 2009 and 2012, retail sales of e-cigarettes expanded to all major markets in the United States.”<sup>iv</sup> Moreover, between September 2014 and May 2020, e-cigarette sales in the U.S. increased by 122.2 percent.<sup>v</sup>

Examining data from the CDC’s BRFSS finds that e-cigarettes’ market emergence has coincided with a significant reduction in smoking rates among young adults.

In 1999, among current adult smokers, 38.3 percent were 18 to 24 years old. In 2009, this had decreased by 39.4 percent to 23.2 percent of adult smokers in Alaska being between 18 to 24 years old.

In the years after e-cigarette's market emergence in the early 2010s, smoking rates among current smokers aged 18 to 24 years decreased by 53.7 percent. Indeed, in 2011, among current smokers in Alaska, 21.8 percent were between 18 to 24 years old. In 2020, only 10.1 percent of current smokers were 18 to 24 years old.

Interestingly, e-cigarettes' market emergence was associated with a larger decline in average annual percent decreases. Between 1998 and 2008, the percentage of current smokers aged 18 to 24 years old decreased on average 1.7 percent each year. Between 2011 and 2020, annual percentage decreases average at 6.9 percent.

Further, since 2016, when the U.S. surgeon general issued an alarm about youth e-cigarette use, smoking rates among adults aged 18 to 24 years in the Last Frontier have decreased by 40.6 percent, with an average annual decrease of seven percent.

**(See Supplemental Graph 1.4)**

### **Adult Vaping Rates**

Despite providing annual data on cigarette and smokeless tobacco use, the CDC's BRFSS only reports on adult e-cigarette use for 2016 and 2017.

In 2017, according to the BRFSS, 3.5 percent of Alaska adults were current e-cigarette users. Similar to income status among smokers, lower income persons are more likely to use vapor products. As there is no data from 2017, in 2016, among current adult e-cigarette users, 5.4 percent reported household incomes of \$25,000 or less per year. Conversely, only 3.8 percent reported earning \$50,000 a year or more.

### **Economic Impact of Vaping in Alaska**

In 2021, according to the analysis by the Vapor Technology Association, the industry created 134 direct vaping-related jobs. These jobs generated more than \$5 million in wages.<sup>vi</sup> Moreover, the industry has created hundreds of secondary jobs in the Last Frontier, bringing the total economic impact in 2021 to \$31.9 million. In the same year, Alaska received more than \$1 million in state taxes attributable to the vaping industry.

Unfortunately, efforts by anti-vaping organizations and policymakers have negatively impacted vape shops in the Last Frontier. The number of employees in the vaping industry has decreased by 31.6 percent from 196 in 2018 to 134 in 2021, representing a loss of \$1.4 million in wages.<sup>vii</sup> Further, state tax collections in 2020 were down 40 percent from 2018's level of \$1.7 million. Overall, the economic output from the vaping industry in Alaska was reduced from \$40.5 million in 2018 to \$31.9 million in 2021, a 17.5 percent decrease.

(See Supplemental Graph 1.5)

### **Low Income Alaskans More Impacted by Tobacco and Vapor Excise Taxes**

An increase on vapor products would unfairly burden lower income Alaskans. Excise taxes are inherently regressive and tend to burden lower income persons. For example, a Cato Journal article found from 2010 to 2011, “smokers earning less than \$30,000 per year spent 14.2 percent of their household income on cigarettes, compared to 4.3 percent for smokers earning between \$30,000 and \$59,999 and 2 percent for smokers earning more than \$60,000.”<sup>viii</sup>

Among current smokers in Alaska, in 2020, 53.4 percent reported annual incomes of less than \$15,000 and 33.6 percent of current smokers reported earning between \$15,000 and \$24,999 per year. In fact, more than four-fifths (87 percent) of all current adult smokers earned less than \$24,999 per year in 2020. Only 11.9 percent of current adult smokers in Alaska reported earning \$50,000 or more a year in 2020.

Interestingly, smoking rates have declined more rapidly among higher income persons in the Last Frontier than their low-income counterparts. Between 2019 and 2020, smoking rates among current smokers earning \$24,999 or less increased by 30.4 percent. Conversely, among persons earning \$50,000 or more, rates increased by only 13.3 percent during the same period.

(See Supplemental Graph 1.6)

### **Taxes on E-Cigarettes Unlikely to Deter Youth Use**

Further, there is no data to indicate that youth use of vapor products decreased after implementing taxes on e-cigarettes and indeed, youth vaping has actually increased after other states implemented vapor taxes. Tobacco Harm Reduction 101 examined the effects of vapor taxes in six states. From 2017 to 2019, current e-cigarette use among high school students increased in five states – even with excise taxes imposed on such products.

#### ***Kansas Vapor Tax: \$0.05 per milliliter***

Kansas’ tax on e-cigarettes and vapor products went into effect July 1, 2017.<sup>ix</sup>

According to Kansas’s YRBSS, in 2017, 34.8 percent and 10.6 percent of high school students reported ever and current e-cigarette product use, respectively.<sup>x</sup>

In 2019, ever-use increased by 28.4 percent, to 48.6 percent of Kansas high school students and current e-cigarette use increased by 51.8 percent, to 22 percent of high school students using an e-cigarette on at least one occasion in the 30 days prior.

#### ***Louisiana Vapor Tax: \$0.05 per milliliter***

Louisiana’s tax on e-cigarettes and vapor products went into effect August 1, 2015.<sup>xi</sup>

According to Louisiana's YRBSS, in 2017, 45.1 percent and 12.2 percent of high school students reported ever and current e-cigarette product use, respectively.<sup>xii</sup>

In 2019, ever-use increased by 13.3 percent, to 52 percent of Louisiana high school students and current e-cigarette use increased by 46.7 percent, to 22.9 percent of high school students using an e-cigarette at least one occasion in the 30 days prior.

***North Carolina Vapor Tax: \$0.05 per milliliter***

North Carolina's tax on e-cigarettes and vapor products went into effect July 1, 2015.<sup>xiii</sup>

According to North Carolina's YRBSS, in 2015, 49.4 percent and 29.6 percent of high school students reported ever and current e-cigarette product use, respectively. In 2017, ever-use decreased by 12 percent, to 44.1 percent of North Carolina high school students and current e-cigarette use decreased by 33.9 percent, to 22.1 percent of high school students using an e-cigarette in the last 30 days.<sup>xiv</sup>

In 2019, 52.4 percent of high school students reporting having ever used an e-cigarette, this is a 15.8 percent increase from 2017, and a 5.7 percent increase from 2015 rates. Regarding current e-cigarette use, in 2019, 35.5 percent of North Carolina high school students reported using an e-cigarette on at least one occasion in the 30 days prior, this is a 37.7 percent increase from 2017 rates, and a 16.6 percent increase from 2015 rates.

***Pennsylvania Vapor Tax: 40 percent of purchase price***

Pennsylvania's tax on e-cigarettes and vapor products went into effect October 1, 2016.<sup>xv</sup>

According to Pennsylvania's YRBSS, in 2015 40.8 percent and 23.1 percent of high school students reported ever and current e-cigarette product use, respectively. In 2017, ever-use increased by 2.4 percent, to 41.8 percent of Pennsylvania high school students, and current e-cigarette use decreased by 104 percent, to 11.3 percent of high school students using an e-cigarette in the last 30 days.<sup>xvi</sup>

In 2019, 52.6 percent of high school students reporting having ever used an e-cigarette, this is a 20.5 percent increase from 2017, and a 22.4 percent increase from 2015 rates. Regarding current e-cigarette use, in 2019, 24.4 percent of Pennsylvania high school students reported using an e-cigarette on at least one occasion in the 30 days prior, this is a 53.7 percent increase from 2017 rates, and a 5.3 percent increase from 2015 rates.

***West Virginia Vapor Tax: \$0.075 per milliliter***

West Virginia's tax on e-cigarettes and vapor products went into effect July 1, 2016.<sup>xvii</sup>

According to West Virginia's YRBSS, in 2015, 49.1 percent and 31.2 percent of high school students reported ever and current e-cigarette product use, respectively. In 2017, ever-use decreased by 10.6 percent, to 44.4 percent of West Virginia high school

students, and current e-cigarette use decreased by 118.2 percent, to 14.3 percent of high school students using an e-cigarette in the last 30 days.<sup>xviii</sup>

In 2019, 62.4 percent of high school students reporting having ever used an e-cigarette, this is a 28.8 percent increase from 2017, and a 21.3 percent increase from 2015 rates. Regarding current e-cigarette use, in 2019, 35.7 percent of West Virginia’s high school students reported using an e-cigarette on at least one occasion in the 30 days prior, this is a 59.9 percent increase from 2017 rates, and a 12.6 percent increase from 2015 rates.

**(See Supplemental Graph 1.7)**

### **Health Effects of Electronic Cigarettes and Vapor Products**

Despite recent media reports, e-cigarettes are significantly less harmful than combustible cigarettes. Public health statements on the harms of e-cigarettes include:

**Public Health England (PHE):** In 2015, a landmark report relying on 185 studies and produced by PHE (a leading health agency in the United Kingdom), found “that using [e-cigarettes are] around 95% safer than smoking,” and that their use “could help in reducing smoking related disease, death and health inequalities.”<sup>xix</sup> In 2018, the agency reiterated their findings, finding vaping to be “at least 95% less harmful than smoking.”<sup>xx</sup>

As recent as February 2021, PHE provided the latest update to their ongoing report on the effects of vapor products in adults in the UK. The authors found that in the UK, e-cigarettes were the “most popular aid used by people to quit smoking [and] ... vaping is positively associated with quitting smoking successfully.”<sup>xxi</sup>

**The Royal College of Physicians (RCP):** In 2016, RCP found the use of e-cigarettes and vaping devices “unlikely to exceed 5% of the risk of harm from smoking tobacco.”<sup>xxii</sup> RCP is another United Kingdom-based public health organization, and the same group which was the first to highlight the link between smoking and lung cancer, and other tobacco related diseases, in 1962.

**The National Academies of Sciences, Engineering, and Medicine:** In January 2018, the academy noted “using current generation e-cigarettes is less harmful than smoking.”<sup>xxiii</sup>

**Cochrane Review:** Researchers at the Tobacco Addiction Group analyzed studies that examined the effects of e-cigarettes in helping smokers quit. The researchers found 61 studies that had over 16,700 adults that had smoked. The studies compared the instances of quitting smoking using e-cigarettes to other nicotine replacements including nicotine replacement therapy, nicotine-free e-cigarettes, behavioral support and others. Of the available evidence, the authors found that more people “probably stop smoking for at least six months using nicotine e-cigarettes than using nicotine replacement therapy ... or

nicotine-free e-cigarettes.” The authors also found that e-cigarette “may help more people to stop smoking than no support or [behavioral] support only.”<sup>xxiv</sup>

**Society for Research on Nicotine and Tobacco (SRNT):** An article in August 2021 co-authored by 15 past presidents of the SRNT reported that “Many scientists have concluded that vaping is likely substantially less dangerous than smoking”. Furthermore, they found that “A growing body of evidence indicates that vaping can foster smoking cessation” and warned “Studies have found that policies intended to restrict e-cigarette use may have unintentionally increased cigarette smoking”.<sup>xxv</sup>

### **Conclusion & Summary Points**

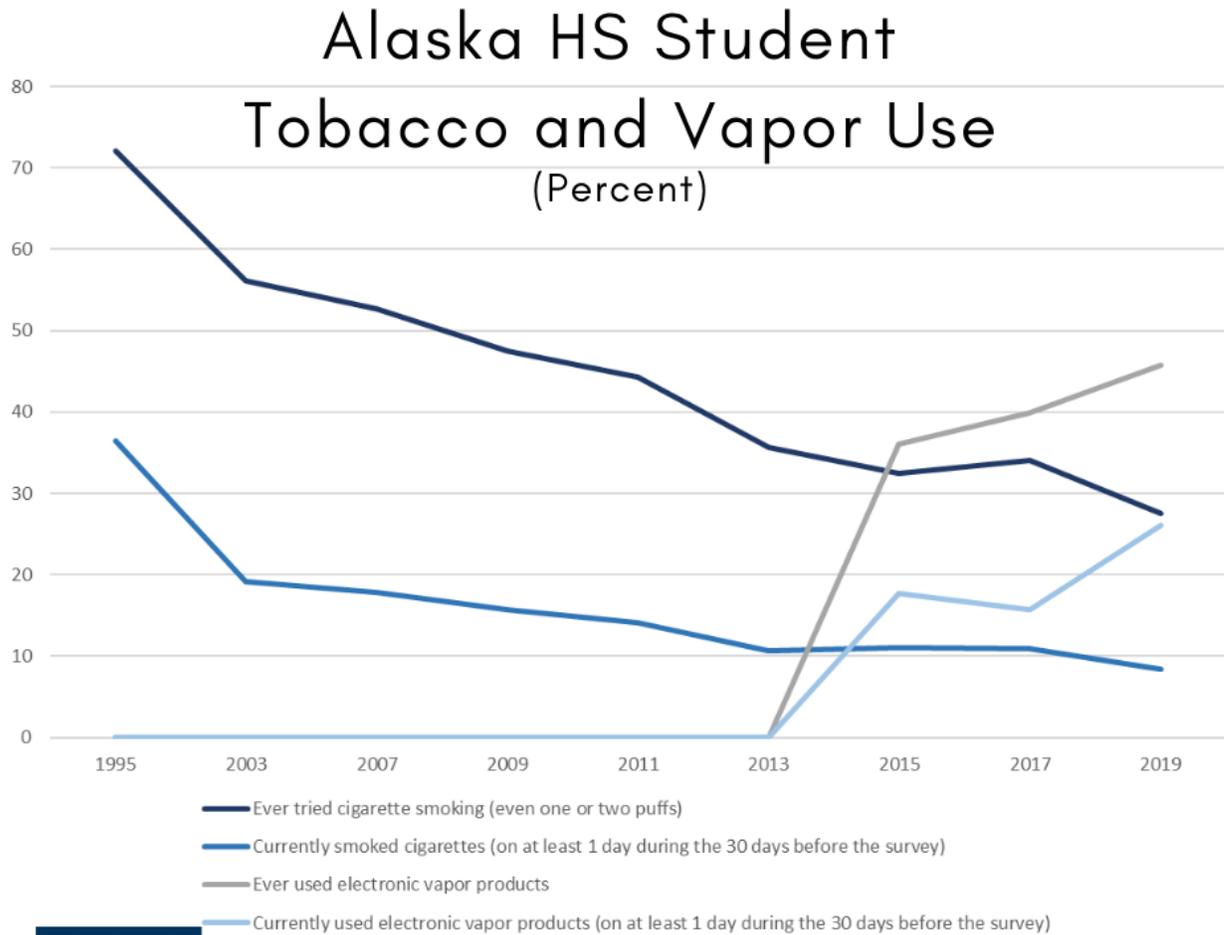
Despite alarmism, electronic cigarettes are effective tobacco cessation products that have helped thousands of Alaskan adults quit combustible cigarettes and flavors are essential in this use. Although youth use of vapor products is concerning, lawmakers must refrain from alarmist efforts to impose draconian taxes and restrict access to flavors. Rather than relying on former smokers, lawmakers ought to invest already-existing tobacco monies, borne already by low-income persons, to fund robust tobacco control programs including cessation efforts, education, and youth prevention campaigns.

- Combustible cigarette use among Alaskan highschoolers are at record lows. In 2019, 8.4 percent reported current use of cigarettes, a 22.9 percent decrease from 2017 and a 77 percent increase from 1995, when 36.5 percent reported smoking.
- In 2019, 26.1 percent of high school students reported current use of electronic cigarettes. While this is an increase from 2017, numerous national studies are indicating that youth vapor use is dropping.
- Nationally, current vapor product use among high school students has declined by 41.8 percent since 2020 and by 58.9 percent since 2019, when 27.5 percent reported using e-cigarettes on at least one occasion in the 30 days prior to the survey.
- The first tax on cigarettes in Alaska took effect in 1949 at \$0.03 per pack. Since then, the state excise tax has increased seven times. The last tax increase raised the tax by \$0.20 to \$2.00-per-pack.
- Alaska spends very little of existing tobacco monies on tobacco control programs.
- In 2020, the Last Frontier collected \$42.9 million in state cigarette excise taxes and \$20.1 million in tobacco settlement payments, yet allocated only \$9.1 million (14.4 percent) to tobacco control. In 20 years, for every \$100 the state received in tobacco-related payments, it spent \$9.26 funding tobacco control programs. This is less than the average price of cigarettes – which is \$9.79 per-pack.
- The vapor industry has been an economic boon to Alaska, generating \$31.9 million in economic activity in 2021 while creating 134 direct vaping-related jobs. Further, the industry has contributed more than \$1 million in state taxes.

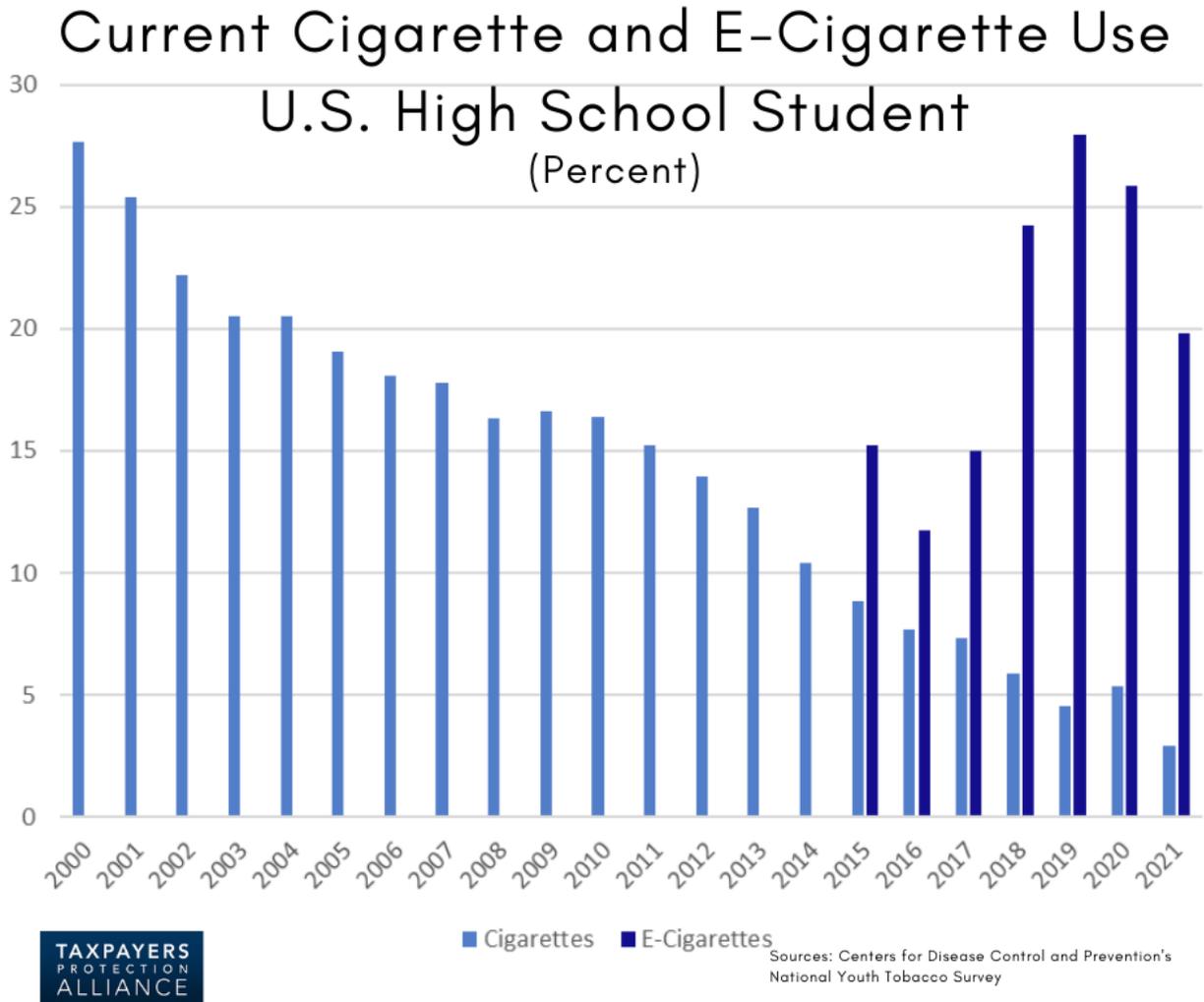
- Unfortunately, anti-vaping efforts have reduced the industry's economic impact. The number of employees decreased by 31.6 percent from 196 employees in 2018, state tax collections were down 40 percent from 2018's \$1.7 million, and economic activity was down by 17.5 percent from \$5.4 million in 2018.
- E-cigarettes' market emergence is associated with low young adult smoking rates in the Last Frontier. In 2020 (among current smokers in Alaska) only 10.1 percent of current smokers were 18 to 24 years old – a 53.7 percent decrease from 2011. Further, since 2016, smoking rates among young adults have decreased by 40.6 percent.
- Existing state vape taxes have not reduced vapor product rates. As indicated on reasoning for e-cigarette use, taxation is unlikely to trump peer pressure in regards to youth use of any age-restricted substance.
- Electronic cigarettes and vapor products are effective tools at helping adult smokers quit. Lawmakers must refrain from policies that would restrict their use for former smokers.

**Supplemental Graphs**

**1.1 High School Tobacco and Vapor Product Use, Alaska**

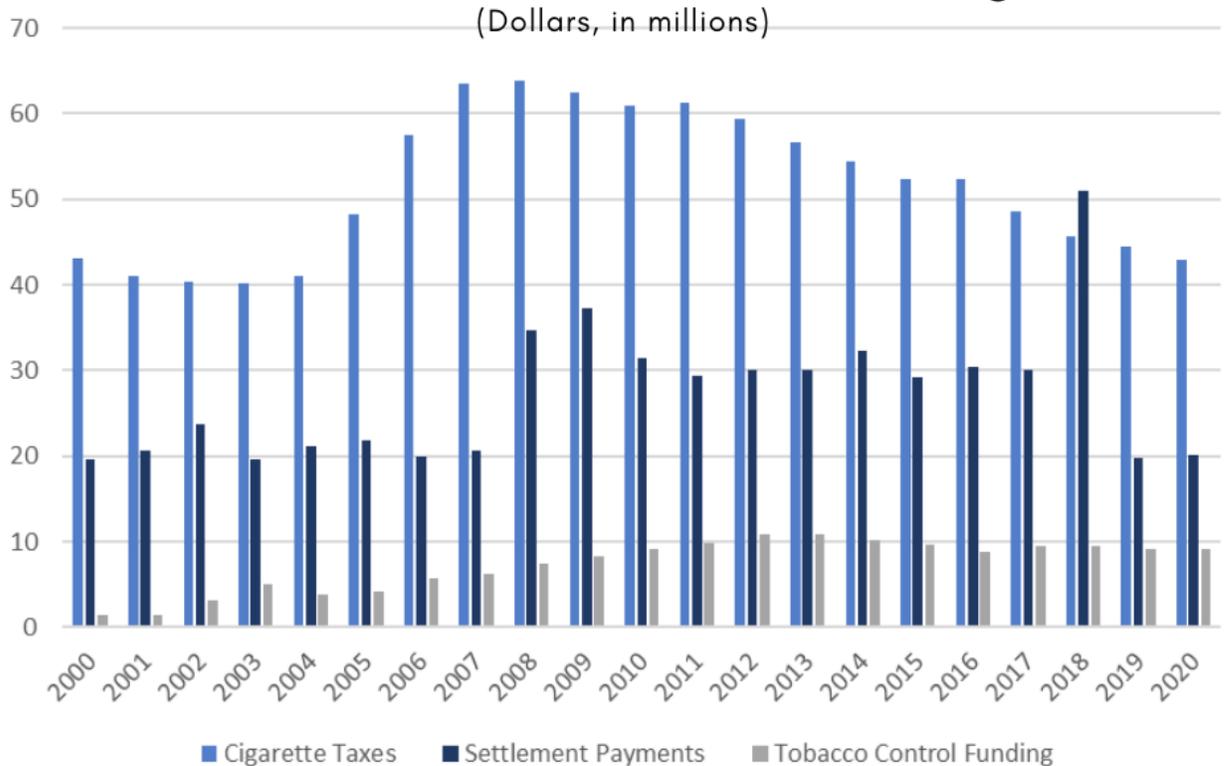


**1.2 National High School Tobacco and Vapor Product Use**



**1.3 Tobacco Economics**

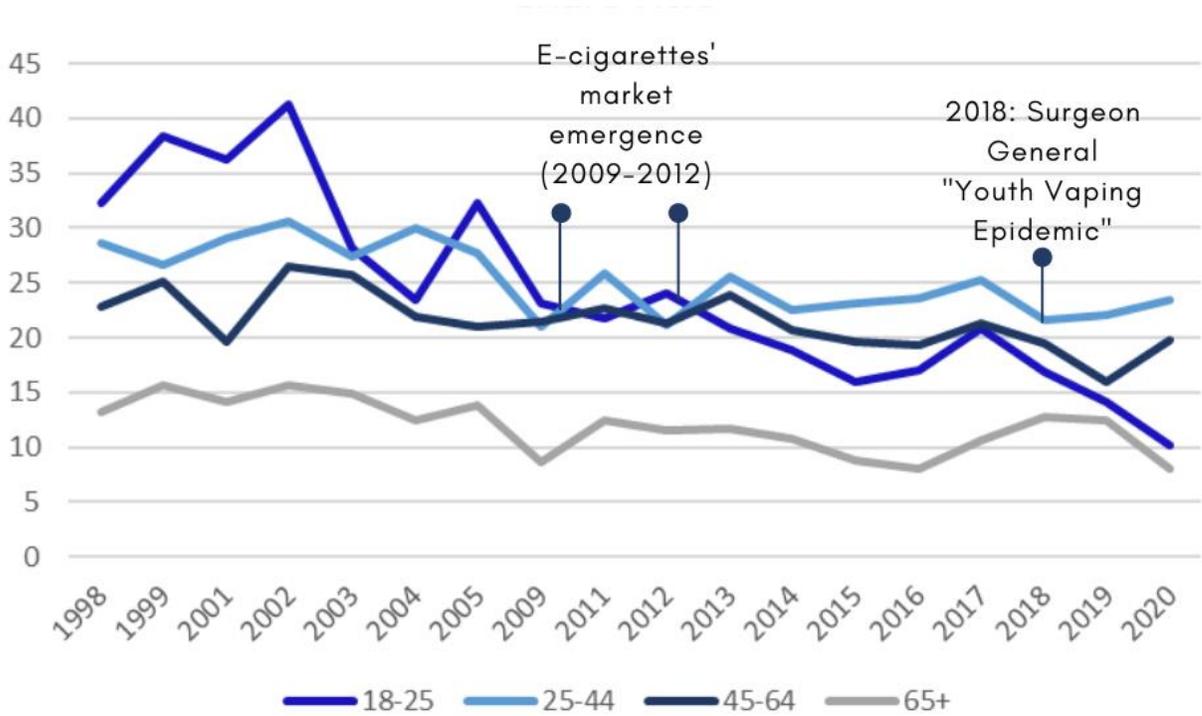
# Cigarette Taxes, Settlement Payments, Tobacco Control Funding



**1.4 Smoking Rates & E-Cigarettes' Market Emergence**

**E-CIGARETTES EMERGENCE LED TO SIGNIFICANT DECREASE IN SMOKING RATES AMONG YOUNG ADULTS**

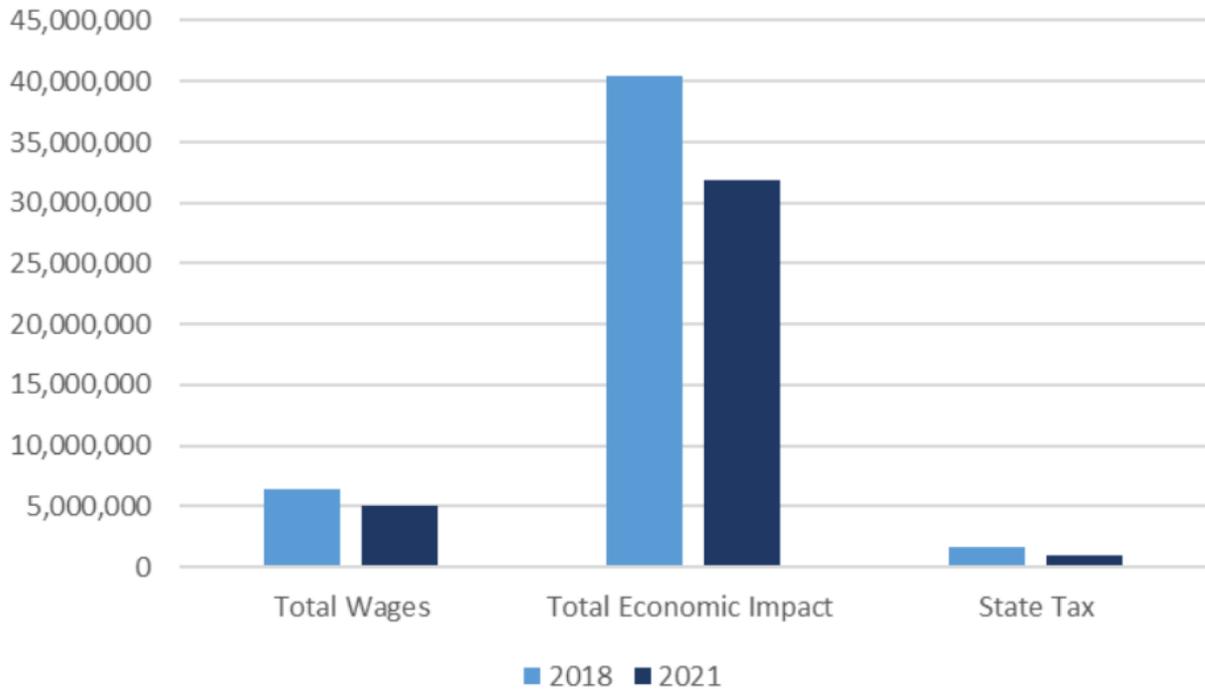
Current Smokers by Age Group (Percent)



**1.5 Economic Impact of Vaping, Alaska**

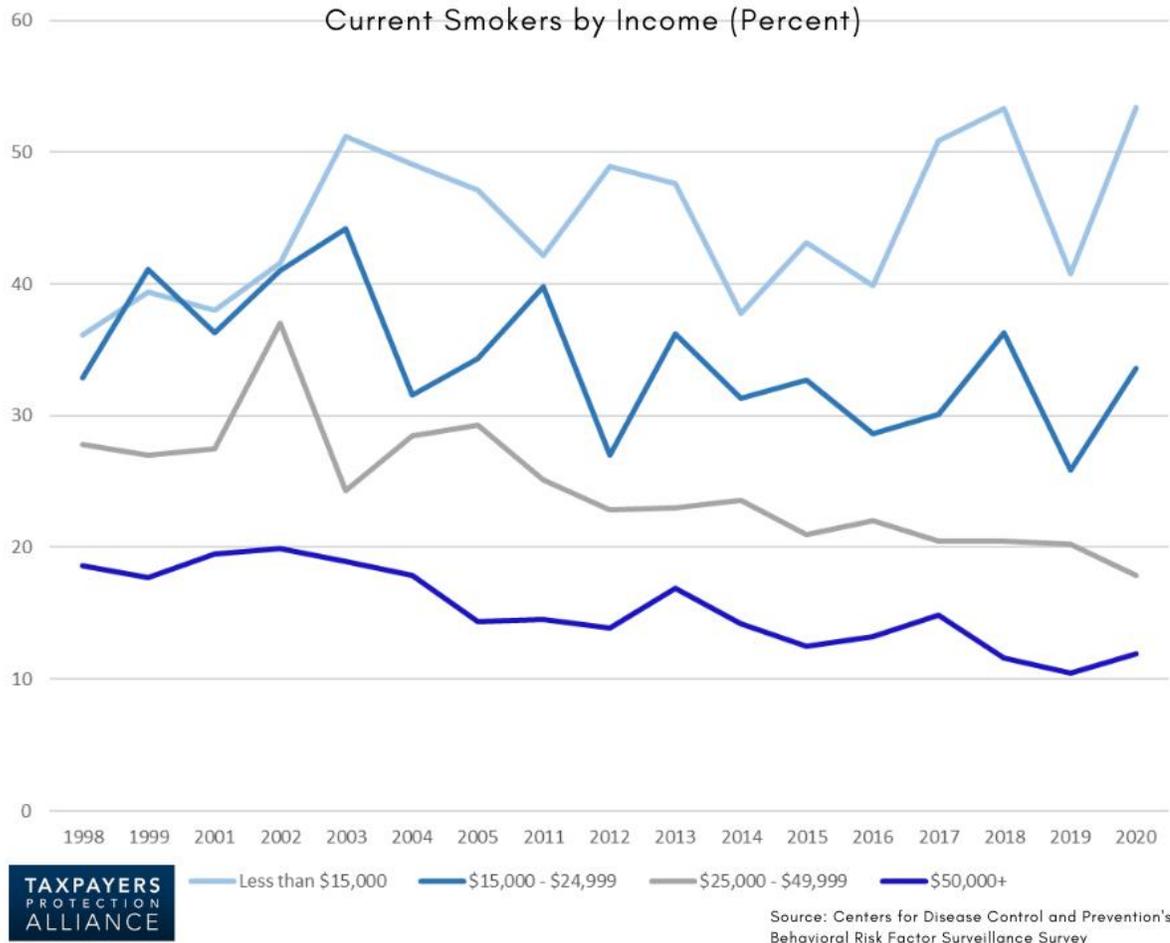
# Vape Shop Economics

(Dollars, in millions)



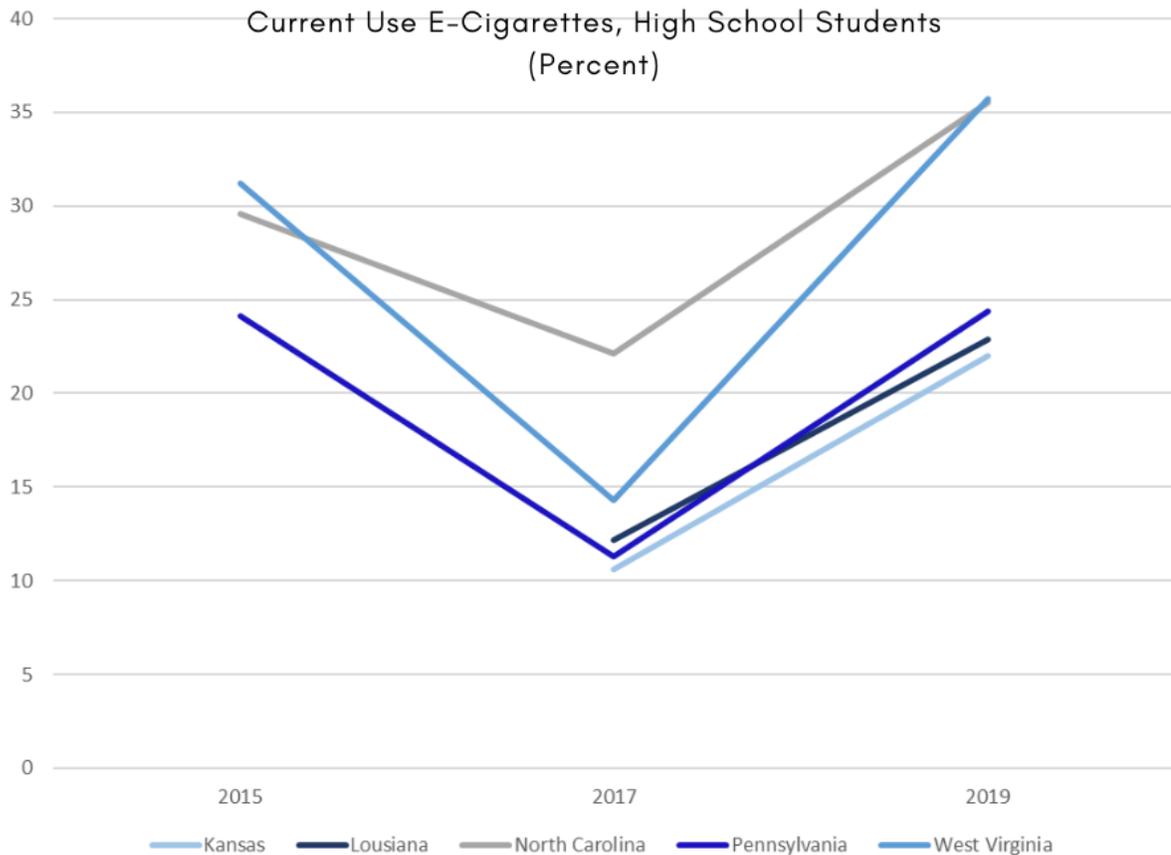
**1.6 Low Income Smoking Rates**

**LOW INCOME PERSONS MORE LIKELY TO SMOKE**



**1.7 Vapor Taxes and High School Vaping Rates, Various States**

**VAPOR TAXES & VAPING RATES**



Source: Centers for Disease Control and Prevention's Behavioral Risk Factor Surveillance Survey

<sup>i</sup> Eunice Park-Lee PhD. et al., “Notes from the Field: E-Cigarette Use Among Middle and High School Students – National Youth Tobacco Survey, United States, 2021,” *Morbidity and Mortality Weekly Report*, Centers for Disease Control and Prevention, October 1, 2021, <https://www.cdc.gov/mmwr/volumes/70/wr/mm7039a4.htm>.

<sup>ii</sup> Tax Division, “Tobacco Tax 2017 Annual Report,” Alaska Department of Revenue, 2017, <http://tax.alaska.gov/programs/programs/reports/Annual.aspx?60170&Year=2017>.

<sup>iii</sup> Tobacco Control Legal Consortium, “The Master Settlement Agreement: An Overview,” August 2015, p. 1, <http://publichealthlawcenter.org/sites/default/files/resources/tclc-fs-msa-overview-2015.pdf>.

<sup>iv</sup> National Center for Chronic Disease Prevention and Health Promotion, “E-Cigarette Use Among Youth and Young Adults: A Report of the Surgeon General,” 2016, <https://www.ncbi.nlm.nih.gov/books/NBK538679/>.

<sup>v</sup> Fatma Romeh M. Ali, PhD., et al., “E-cigarette United States, by Product and Flavor Type – United States, 2014 – 2020,” *Morbidity and Mortality Weekly Report*, Centers for Disease Control and Prevention, September 18, 2020, <https://www.cdc.gov/mmwr/volumes/69/wr/mm6937e2.htm/>.

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- <sup>vi</sup> Vapor Technology Association, “The Economic Impact of the Vapor Industry Alaska,” 2021, <https://vta.guerrillaeconomics.net/reports/5609e90f-c94b-434e-a036-412c575ad434?>.
- <sup>vii</sup> Vapor Technology Association, “The Economic Impact of the Vapor Industry Alaska,” 2018, <https://vta.guerrillaeconomics.net/reports/2411a65b-1d70-4911-8766-aceee2a5e8ed?>.
- <sup>viii</sup> 1 Kevin Callison and Robert Kaestner, “Cigarette Taxes and Smoking,” Regulation, Cato Institute, Winter 2014-15, <https://object.cato.org/sites/cato.org/files/serials/files/regulation/2014/12/regulation-v37n4-7.pdf>.
- <sup>ix</sup> Kansas Department of Revenue, “Selected Kansas Tax Rates with Statutory Citation,” 2021, <https://www.ksrevenue.org/taxrates.html>.
- <sup>x</sup> Centers for Disease Control and Prevention, *supra* note 20.
- <sup>xi</sup> Louisiana Department of Revenue, “Retail Dealers of Vapor Products,” 2021, <https://revenue.louisiana.gov/ExciseTaxes/RetailDealersOfVaporProducts>.
- <sup>xii</sup> Centers for Disease Control and Prevention, *supra* note 20.
- <sup>xiii</sup> North Carolina Department of Revenue, “Tobacco Products Tax,” December, 2019, [https://files.nc.gov/ncdor/documents/files/Tobacco-Products-Tax-Bulletin\\_rev\\_12-19-Final.pdf](https://files.nc.gov/ncdor/documents/files/Tobacco-Products-Tax-Bulletin_rev_12-19-Final.pdf).
- <sup>xiv</sup> Centers for Disease Control and Prevention, *supra* note 20.
- <sup>xv</sup> Pennsylvania Department of Revenue, “Other Tobacco Products Tax,” 2021, <https://www.revenue.pa.gov/GeneralTaxInformation/Tax%20Types%20and%20Information/OTPT/Pages/default.aspx#:~:text=E%2Dcigarettes%2FVapor%20products,the%20wholesaler%20on%20the%20following%3A&text=E%2Dcigarette%20devices%20sold%20in,liquid%20or%20substance%20contains%20nicotine>.
- <sup>xvi</sup> Centers for Disease Control and Prevention, *supra* note 20.
- <sup>xvii</sup> West Virginia State Tax Department, “E-cigarette Liquids Excise Tax FAQ,” 2021, <https://tax.wv.gov/Business/ExciseTax/TobaccoTax/HowDoI/Pages/ElectronicCigaretteLiquidsExciseTaxFAQ.aspx>
- <sup>xviii</sup> Centers for Disease Control and Prevention, *supra* note 20.
- <sup>xix</sup> A. McNeill *et al.*, “E-cigarettes: an evidence update,” Public Health England, August, 2015, [https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/684963/Evidence\\_review\\_of\\_e-cigarettes\\_and\\_heated\\_tobacco\\_products\\_2018.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/684963/Evidence_review_of_e-cigarettes_and_heated_tobacco_products_2018.pdf).
- <sup>xx</sup> A. McNeill *et al.*, “Evidence review of e-cigarettes and heated tobacco products 2018,” Public Health England, February 2018, [https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/684963/Evidence\\_review\\_of\\_e-cigarettes\\_and\\_heated\\_tobacco\\_products\\_2018.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/684963/Evidence_review_of_e-cigarettes_and_heated_tobacco_products_2018.pdf).
- <sup>xxi</sup> A. McNeill *et al.*, “Vaping in England: an evidence update including vaping for smoking cessation, February 2021,” Public Health England, [https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/962221/Vaping\\_in\\_England\\_evidence\\_update\\_February\\_2021.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/962221/Vaping_in_England_evidence_update_February_2021.pdf).
- <sup>xxii</sup> Royal College of Physicians, *Nicotine without Smoke: Tobacco Harm Reduction*, April, 2016, <https://www.rcplondon.ac.uk/projects/outputs/nicotine-without-smoke-tobacco-harm-reduction-0>.
- <sup>xxiii</sup> Committee on the Review of the Health Effects of Electronic Nicotine Delivery Systems, “Public Health Consequences of E-Cigarettes,” The National Academies of Science, Engineering, and Medicine, 2018, <https://www.nap.edu/catalog/24952/public-health-consequences-of-e-cigarettes>.
- <sup>xxiv</sup> Hartmann-Boyce J. *et al.*, “Can electronic cigarettes help people stop smoking, and do they have any unwanted effects when used for this purpose?,” *Cochrane Review*, September 14, 2021, [https://www.cochrane.org/CD010216/TOBACCO\\_can-electronic-cigarettes-help-people-stop-smoking-and-do-they-have-any-unwanted-effects-when-used](https://www.cochrane.org/CD010216/TOBACCO_can-electronic-cigarettes-help-people-stop-smoking-and-do-they-have-any-unwanted-effects-when-used).
- <sup>xxv</sup> David J. K. Balfour, *et al.* “Balancing Consideration of the Risks and Benefits of E-Cigarettes”, *American Journal of Public Health* 111, no. 9 (September 1, 2021): pp. 1661-1672. <https://ajph.aphapublications.org/doi/10.2105/AJPH.2021.306416>