Members of the Labor and Commerce Committee,

My name is Alex McDonald and I own Ice Fog Vapor in Fairbanks, AK. I am writing today to oppose SB89. This bill is highly flawed and will lead to increased costs to the state, leaving less money for communities, while increasing smoking rates as well. Vapor products help Alaskans across the state quit smoking. I smoked for 19 years and tried a variety of approved traditional methods to quit, with vapor products being the only thing that worked for me. My whole family has been smoke free for 10 years now. A study published in the New England Journal of Medicine 2/14/19 clearly shows these products have been found to be twice as effective as traditional cessation products.

This bill would cost the state money we do not have. A State Budget Solutions publication in table 4 page 6, shows that in 2012 the State of Alaska brought in \$67 million in tobacco taxes and \$30 million in tobacco settlement payments. The cost to the state for Medicaid for smoking related illness was \$202 million or 108% of what the state received. Keep in mind these figures are before Medicaid was expanded so the savings to the state now would likely be far greater than the 2012 figure. Less people smoking means more savings to the state budget for years to come, leaving more in the budget for communities like ours.

A study from the National Bureau of Economic Research on the effect of vapor taxes in Minnesota, they stated that "Our study suggests that, as intended, e-cigarette taxes raise e-cigarette prices and reduce e- cigarette sales. However, an unintended effect is an increase in cigarette sales." They also state that "Therefore, a national e-cigarette tax will increase traditional cigarettes purchased by 6.2 extra packs for every one standard e-cigarette pod of 0.7 ml no longer purchased." The study also points out that "traditional cigarettes continue to kill nearly 480,000 Americans each year (Centers for Disease Control and Prevention 2019a), and several reviews support the conclusion that e-cigarettes contain fewer toxicants (National Academies of Sciences Engineering and Medicine 2018, Royal College of Physicians 2019) and are safer for non-pregnant adults (Royal College of Physicians 2019) than traditional cigarettes." Policies like the ones contained in SB89 have been shown to increase smoking rates instead of decreasing the smoking rates. Smoking is the number one cause of preventable death in this country. We should be putting policies in place that help lower preventable deaths in our state instead of increasing that number.

The American Consumer Institute Center for Citizen Research published a report titled "Are E-Cigarette Regulations Jeopardizing Public Health?" They bring up some very good points and dispel many of the myths regarding vapor products. As far as the products safety they report that "In 2015, Public Health England conducted a systematic review of the evidence and concluded that e-cigarettes are at least 95 percent less harmful than conventional cigarettes. Other health organizations, including the Royal College of Physicians, National Academies of Science, Engineering, and Medicine, and American Cancer Society, have also acknowledged. that vaping is a safer alternative for adult cigarette smokers. One 2018 study written by a team of authors from the Georgetown University Medical Center estimated that 6.6 million lives could be saved in the U.S. over the next 10 years." They also point out the need for changes to the Premarket Tobacco Application that will need to be made by or these products will be possibly pulled from the market. "companies will still need to submit a "Premarket Tobacco Application" (PMTA) to

the FDA... or else be forced to close shop, no easy task as suggested by the first company to submit the application." This application costs around \$1million per flavor of liquid, with no standard of approval, and no small business can afford that cost. The FDA has approved some vapor products over the past year for the protection of public health. These product range from 15mg-60mg of nicotine. Capping the level of nicotine at 20mg make no sense when the FDA says 60mg products protect public health.

The report also addresses youth use and the myth that it is leading to hooking a new generation. They state, "Indeed, among teens who use e-cigarettes regularly, almost all are (or were) smokers, suggesting that vaping may be an effective substitute for smoking among adolescents. The 2015 National Youth Tobacco Survey, for example, revealed that only 0.3 percent of non-smoking adolescents regularly vaped. A paper in the American Journal of Preventive Medicine found that non-smoking high school students are highly unlikely to use e-cigarettes; only six percent of 12th graders who had never smoked had used e-cigarettes in the past 30 days, and less than one percent used e-cigarettes regularly." Everyone I know does the best they can to keep products intended to help adults out of the hand of our youth. Brick and mortar stores are the first line of defense to card and ensure these products are sold to adults of age.

The report also finds taxing vapor products counter to public health interests and states, "More than a dozen states have implemented special taxes on e-cigarettes, typically in order to bring them in line with taxes on combustible tobacco products. But while tax parity might seem fair, proposals to jack up prices on e-cigarettes threaten to undermine policymakers' broader goals of improving public health." They also report "Imposing similar taxes on e-cigarettes runs counter to this logic, since the aggregate public health impact of e-cigarettes, compared to smoking, is positive. For example, a recent study found that, even under pessimistic assumptions, e-cigarettes will deliver significant public health benefits over the next half-century, extending the aggregate longevity of the U.S. population by 580,000 years."

The issue of taxation of vapor products was brought up during the Walker Administration and rejected as bad policy. The legislature found it to be a highly regressive tax hitting lower income Alaskans the hardest. In the publication, Vaping, e-cigarettes and public policy toward alternatives, illustrates this in their finding that "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." The legislature also stated that the money would be better left for families to spend on their kids while others simply saw it as a money grab that would push people back to smoking.

A similar tax on vapor products was vetoed last fall by Governor Dunleavy stating that, "A tax increase on the people of Alaska is not something I can support." In a a 4/21/22 email, Senator Sullivan is on record against a federal vapor tax that was proposed by Sen. Durbin stating that "many Alaskans have shared stories with me of how e-cigarettes have assisted their efforts to quit smoking. If taxes are raised on these products, I worry that it could exacerbate smoking issues by disincentivizing the use of these safer products." He also noted the regressive nature of these taxes stating "The US Center for Disease Control and Prevention (CDC) notes that 72% of cigarette smokers in the United States live at or below the poverty level." He then stated that taxing these products is "excessive and unfair, even if done to curb tobacco use." In a separate

email from the same date Senator Sullivan stated, "E-cigarettes, vaporizers, and electronic nicotine delivery systems have the potential to assist individuals quit their dependence on traditional tobacco products. I support the use of these products for this purpose and I applaud the many Alaskans who have shared their success stories with me." A similar federal tax on vapor products was removed from the Build Back Better bill as well.

It was also found to be a job killer and would close small businesses across the state. The issue was brought up for the Fairbanks North Star Borough in 2020 and was rejected as well. Kodiak also voted against a similar tax measure as shops could not survive the added costs. Steam Trunk in Kodiak has closed and Arctic Vapor in Fairbanks closed its doors as well even without burdensome taxes in place. This tax would close small businesses and restrict consumer choice of safer alternatives to smoking traditional cigarettes further increasing the smoking rates for the state.

People have been fleeing states with burdensome taxes and overreaching regulations that imped their freedom of choice to states with more freedoms and less tax burdens. Alaska should be a destination for people to come to not a place to leave as has been the case in recent years. Out migration has been an issue for the state and its work force, we should avoid things that could exacerbate this issue such as this overreaching flawed bill.

Thank you for your consideration of this matter. I hope we can all work together to make Alaska, and our community a better healthier place.

Alex McDonald

Fairbanks, AK

From: Sent: To: Subject:	Alyssa Keill <akkeill2@gmail.com> Friday, March 24, 2023 10:18 AM Senate Labor and Commerce SB 89 written testimony</akkeill2@gmail.com>
March 24, 2023	
Members of the Senate Labor and Commerce Committee	
Alaska State Capitol	
Juneau, Alaska 99801	
Dear Senators Bjo	rkman, Bishop, Gray-Jackson, Merrick and Dunbar,
My name is Alyssa Keill and I live in Fairbanks. I'm a part-time swim coach for a competitive youth swim team in Fairbanks and a concerned Alaskan. I wish to express my support for taxing electronic cigarettes and devices.	
The health and wellbeing of the kids that I coach is very important to me, and I try to talk about that with them regularly as their health beyond their time at the pool is so crucial to them being good kids, good students, and even better athletes. Electronic devices are perceived as safer than cigarettes, especially by youth, and many don't even recognize these products contain nicotine. Nicotine is one of the most addictive substances and it harms brain development. When I talk with my swimmers about cigarettes and vape products, they always ask me "why are these products legal if they are so bad for you?" and to be honest, the only answer I can give them is that industries like this do not care about their health, only about making money. It is a sad truth.	
Electronic cigarettes and other devices are not currently taxed in Alaska and yet they are addicting a new generation of youth to nicotine. I ask you to support the taxation of these products as it is a step in the right direction for protecting our youth.	
Thank you for your time and consideration of my request.	
Sincerely,	

__

Alyssa Keill (she/ her) Lead Age Group Coach, MSST-AK 907-590-1424

From: Brandon Fontana <bra> brandonfontana1@icloud.com>

Sent: Wednesday, March 22, 2023 2:49 PM

To: Senate Labor and Commerce

Subject: Opposing SB89 bill

I think passing this bill will take a big affect on our locally owned business's. If you're old enough to to serve for our country you're old enough to use nicotine products, that's my opinion anyways. Vaping has kept me from smoking cigarettes and has made me feel so much better, and I can breath again. I'm not hacking up a lung nor do I have the crappy smell of cigarettes all the time. I really believe that you should not pass this bill because that will cause a bigger problem not only for the smokers trying to get off of cigarettes but for the air pollution, and the littering of cigarette butts. I really hope y'all take a look around and also read deeply on what people say. You will really be affecting a lot of people if you pass this bill.

Sent from my iPhone

From:

Sent: Senate Labor and Commerce To:

Subject: SB89

I oppose this bill.

From: Brandon Lujan <blurify16@gmail.com>
Sent: Monday, March 27, 2023 1:11 PM
To: Senate Labor and Commerce

Subject: SB89

I oppose this bill.

From: Epiphany Plass <epiphany.c.plass@gmail.com>

Sent: Wednesday, March 22, 2023 12:16 PM

To: Senate Labor and Commerce

Subject: SB89

I am 20 years old living on my own sense I was 18, I oppose to the SB89 bill. At 19 years old I believe we are old enough to choose if we want to vap or not seeing as most of us are now considered to be adults and most are out of there parents house. I say it's our choice whether we can or not, whether it's at 20mg or 50mg. 19 years of age is a reasonable age to decide on this particular choice. At 18 we can join the military and chose who will run the country. Alcohol and marijuana is agreeable to wait until we are 21 but nicotine is not close to being as destructive as those and if we are able to fight for this country and help decide who gets to run it at 18, I think 19 is a reasonable age to decide if we want to vap or not.

From: Gaidge Penn <20gaidge@gmail.com>
Sent: Monday, March 20, 2023 2:50 PM
To: Senate Labor and Commerce

Subject: Opposing bill SB89

I'm 19 years old and opposing this bill because all its gonna do is make it so that I and other underage people will have to go through a third party, I am an adult, I can make my own choices and I could be doing far worse things and be addicted to far more. Please don't pass this bill.

From: Hallie Bennett

Sent: Monday, March 27, 2023 1:10 PM

To: Senate Labor and Commerce

Subject: SB89

I oppose this bill.

From: Harrison De Santo <hsdesanto@gmail.com>

Sent: Monday, March 20, 2023 3:31 PM
To: Senate Labor and Commerce
Subject: SB89 resident opposition

Please oppose this bill. It is unnecessary, and will result in residents returning to cigarettes. SB89 does NOT help anyone other than big tobacco. Please consider that no one should vote on a bill if they are uninformed by science, data, and facts not feelings.

Harrison DeSanto

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V/R, Harrison DeSanto (907) 371-5986 Good afternoon Chair and members of the committee,

I oppose SB 89. It'll be 10 years this year that I have been tobacco free! I used vaping to get off combustible cigarettes. Over the years I believe vaping has prolonged my life.

I've been vaping since Dec 2013 when I received my first starter kit for Christmas from my spouse's mom, who is a nurse practitioner. I started smoking combustible cigarettes when I was 12. I've noticed differences since I switched to this healthier alternative. As a smoker it was hard to run and play around with my then young daughter. Once I switched to vaping I had energy to run and play, as a matter a fact we used to race each other often and I was able to keep up with her! I've been to Zumba classes to help lose weight, and I don't hack or feel a need to have a cigarette like I use to, getting the snow machine unstuck is easier now too! I no longer stink like an ashtray and food tastes so different now! I'm not eating more just to cover the smoke taste in my mouth. I started at 12mg in a Pro tank. I now have a few different set ups and I'm on 3mg! 3mg is lowest nicotine level beside 0mg (zero nicotine). Although I can mix a 3mg with a 0mg and get 1.5mg. It's amazing the harm reduction that I have done for my body and wouldn't have been able to without being introduced to vaping. I've tried Chantix, gum and patches. I often found myself with nasty cigarette in my hand and patch on my arm or on my lower back. The patch is itchy, the gum tastes horrible and the way the Chantix made me feel was the worst, nausea all the time, the dreams were so intense, suicidal thoughts. Here are a few more side effects of Chantix: depression, changes in mood and thinking, anxiety, panic, aggression, anger, mania, abnormal sensations, hallucinations paranoia and confusion and many other more. None of that is healthy, but is approved by the FDA. Alaskans already have a mental health issues, why add to it? Chantix is also banned by the FAA and the military!

My spouse opened his own store in Fairbanks, AK, because we couldn't find any e liquid or replacement coils for our new devices. We have met so many wonderful people who wanted quit smoking combustible cigarettes for their themselves and their family. So many vaping success stories start with "I have tried many FDA approved ways and nothing worked!" Many of our military customers who have switched to vaping have reported their PT scores have improved!

As for the nicotine cap, I use disposable vapes and use them daily. I work in a busy environment where using a high nicotine device is easier. I do prefer my Aegis with an RDA at 3mg nicotine for regular use, but sometimes a higher nicotine lower power device is easier and more convenient between clients or tasks. The higher nicotine devices are also good for people looking to see if vaping can help them transition from combustible products without the expense of getting set up with an open system. Many older people prefer the higher nicotine devices as most are very user friendly with less to learn to be able to use them. The FDA has already approved products from 15mg to 60mg for the protection of public health. Why would the state think otherwise?

With the PACT ACT, which was put in place to curb online cigarette sales, expanded to include vaping products it is more like shipping guns. Shipments now have to be shipped license to license. I believe this will help cut youth vaping down even more. These products can't be purchased in bulk without a license and sold over social media. This youth access point was brought up as invited testimony for HB 110 years ago. This will help stop our youth from getting

them from the black market sellers. As for shipping, the PACT ACT is essentially shutting down internet sales from online venders to consumers with a federal carve out for intrastate shipping for Alaska and Hawaii. Restricting shipping abilities to bush communities would cut off their access to healthier alternatives and leave them with cigarettes. People are able to bush order alcohol products why couldn't they call and order a vapor product that could potentially save their lives? There is an intrastate exemption for shipping in Alaska, but the shops are having a hard time navigating what is required and how to proceed so, they have been declining bush orders.

Unlike the internet, we card everyone! Vape shops are the first defense to underage vaping. Most 19 years old's live independently, doing adult behaviors. Some are attending college away from their home, in the military serving our county while endangering their lives, working in a local union, or raising families of their own. If they are expected to be adults and given the responsibilities to do so, they should be able to make their own choices. Vape shops educate customers in battery safety and building safe coils. Dedicated vape shops carry reputable eliquids! There are many reputable shops around Alaska, everyone is invited to come into a local vape shop or give them a call to become more familiar with vape products and to see what the industry is all about. We are here to educate, support, and offer guidance to all who look for a healthier alternative! The vaping community is large in Alaska!

I don't agree with the 25% sales price tax. It would be more tempting to go back to traditional cigarettes, because it will be cheaper to smoke cigarettes than it will be for a safer healthier alternative. The Royal College of physicians in England have published research that proves it is 95% safer than smoking. This tax has been proven to be very regressive. Our local borough shut down this tax, as had the legislature during the Walker administration, more recently a vapor tax was pulled from the Build Back Better bill and a vapor tax was vetoed last fall by Governor Dunleavy. We are currently pay a wholesale tax in most localities the sales price tax would tax the taxes that are already priced into products.

I have a solution for revenue. Let's get the Quitline to push accurate information. The state spent \$9 million on the tobacco Quitline the last time I checked. Other countries are taking a whole different approach to this vaping technology. They are encouraging their residents to switch to Vaping by putting Vape stores in hospitals and giving vouchers for starter kits to help smokers make the switch! Other countries are legalizing vapor products as part of their tobacco control plan. I don't see a reason we shouldn't be doing this and following the science behind it. This is no different than the state giving out patches and other nicotine replacement therapies that have been found to be half as effective in smoking cessation than vaping. Why not support what works? This would also make the Quitline ads more effective in getting smokers to give up combustible products, support local businesses, and get accurate information out to smokers. This will save the state way more money in health care costs incurred from smoking related illness than any tax would bring in.

Thank you for your time,

Jessi Walton Fairbanks, AK

From: obrienjonathan079@gmail.com
Sent: Friday, March 24, 2023 10:00 AM
To: Senate Labor and Commerce

Subject: Vaping

Hello,

I am not for this legislation that restricts vaping laws. I believe i am of age to make my own decisions.

From: Nina Faust <aknina51@gmail.com>
Sent: Friday, March 17, 2023 10:59 AM
To: Senate Labor and Commerce

Subject: SB89

Dear Members of the Senate Labor and Commerce Committee:

I fully support efforts to institute a tax on vaping products. I think it would be a good deterrent for youth and for adults by making these products more expensive. I don't believe that vaping is much better than smoking. Please move SB89 forward for a full vote.

Respectfully, Nina Faust PO Box 2994 Homer, AK 99603

From: Robin Minard <rminard@healthymatsu.org>

Sent: Friday, March 24, 2023 1:24 PM

To: Sen. Gary Stevens; Senate Labor and Commerce

Cc: Elizabeth Ripley

Subject: SB 89 Letter of Support

Attachments: SB 89 MSHF Letter of Support docx.pdf

Please see attached letter of support for SB 89 from Mat-Su Health Foundation President and CEO Elizabeth Ripley.

Thank you!

Robin

Robin Minard, MA
Chief Communications Officer
Mat-Su Health Foundation
rminard@healthymatsu.org
777 N. Crusey St., Ste. A201
Wasilla, AK 99654
Office (907) 352-2892
Cell (907) 250-6445
www.healthymatsu.org

From: Ryan Traeger <ryantraeger3@gmail.com>
Sent: Wednesday, March 22, 2023 12:23 PM

To: Senate Labor and Commerce

Subject: Vape

Hi,

I want to oppose the SB89 bill for the following reasons: I have moved out of my parents house sense I was 18, as I am now 19, and living on my own. I am a legal adult of the US and should have most of the freedoms of other legal adults who are 21 or older. I should be able to choose whether I vape or not. Restricting nicotine levels to 20mg is a choice I should be able to make. We can mentally and physically destroy ourselves to fight for our country and be able to help decide who runs our country but being 19 we can't choose to vap or how much nicotine level we use. I feel that being considered an adult at 19 we should get that choice. Alcohol and marijuana I can see being restricted to 21 but nicotine is not as destructive as both of those. If I'm considered an adult at 18 I think I should get a say whether I can vap or not.

From: Taylor Kappel <tay.tay1313@icloud.com>
Sent: Wednesday, March 22, 2023 2:13 PM

To: Senate Labor and Commerce **Subject:** Don't take vaping away!

Hello my name is Taylor, I don't think anything on this bill is right vaping is what keeps me away from cigarettes and other nasty chemicals in cigarettes I have a young child at home not only dose cigarettes cause Sid's in baby's I also can't step outside every time and leave my child unsupervised. The sale tax going up 25% isn't cool at all when cigarettes are not only a danger to the elderly children and air quality vaping is a lot more safe and efficient in so many different ways. We are able to go serve for our county go to sex shops buy cough medicine at 18 years of age but we can't buy nicotine until we are 21 that will just cause more illegal sales and make more people more sneaky. I think the age of vaping should be 19 we are legal adults and should be treated and allowed to make our own decisions. If you make it so vaping has to be 21 years of age and push the sales tax your just going to see a bigger problem in the long run such as air pollution and littering of cigarette that wild animals can ingest and seriously harm them unlike vaping there is no litter being left around and not such a harsh smell left in the air or clothes. Thank you for any questions please feel free to call me 9073859617 Sent from my iPhone

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My name is Alex McDonald and I own Ice Fog Vapor in Fairbanks, AK. I am writing today to oppose SB89. This bill is highly flawed and will lead to increased costs to the state, leaving less money for communities, while increasing smoking rates as well. Vapor products help Alaskans across the state quit smoking. I smoked for 19 years and tried a variety of approved traditional methods to quit, with vapor products being the only thing that worked for me. My whole family has been smoke free for 10 years now. A study published in the New England Journal of Medicine 2/14/19 clearly shows these products have been found to be twice as effective as traditional cessation products.

This bill would cost the state money we do not have. A State Budget Solutions publication in table 4 page 6, shows that in 2012 the State of Alaska brought in \$67 million in tobacco taxes and \$30 million in tobacco settlement payments. The cost to the state for Medicaid for smoking related illness was \$202 million or 108% of what the state received. Keep in mind these figures are before Medicaid was expanded so the savings to the state now would likely be far greater than the 2012 figure. Less people smoking means more savings to the state budget for years to come, leaving more in the budget for communities like ours.

A study from the National Bureau of Economic Research on the effect of vapor taxes in Minnesota, they stated that "Our study suggests that, as intended, e-cigarette taxes raise e-cigarette prices and reduce e- cigarette sales. However, an unintended effect is an increase in cigarette sales." They also state that "Therefore, a national e-cigarette tax will increase traditional cigarettes purchased by 6.2 extra packs for every one standard e-cigarette pod of 0.7 ml no longer purchased." The study also points out that "traditional cigarettes continue to kill nearly 480,000 Americans each year (Centers for Disease Control and Prevention 2019a), and several reviews support the conclusion that e-cigarettes contain fewer toxicants (National Academies of Sciences Engineering and Medicine 2018, Royal College of Physicians 2019) and are safer for non-pregnant adults (Royal College of Physicians 2019) than traditional cigarettes." Policies like the ones contained in SB89 have been shown to increase smoking rates instead of decreasing the smoking rates. Smoking is the number one cause of preventable death in this country. We should be putting policies in place that help lower preventable deaths in our state instead of increasing that number.

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Thank you for your consideration of this matter. I hope we can all work together to make Alaska, and our community a better healthier place.

Alex McDonald

Fairbanks, AK





722 12th Street N.W.

Fourth Floor

Washington, D.C.

20005

T: (202)785-0266

F:(202)785-0261

www.atr.org

To: Members of the Alaska Senate Labor & Commerce Committee From: Americans for Tax Reform

Re: Oppose SB 89

Dear Senator,

On behalf of Americans for Tax Reform (ATR), a non-profit organization which advocates in the interests of taxpayers and consumers throughout the United States, I urge you to reject SB 89. This is an unnecessary new tax on your constituents, plain and simple. For the good of thousands of former smokers across Alaska, it is imperative that this bill does not move forward.

This legislation seeks to increase the tax rate from 0 to 25 percent on the retail sales price of closed electronic smoking devices or vapor products, which are used as reduced harm alternatives to tobacco and have helped millions to quit smoking cigarettes. Placing a high new tax on vaping devices will have a variety of catastrophic effects:

- An increase in illicit sales, making it easier for underage Alaskans to get their hands on these products;
- A drop in business and revenue for honest small businesses, while the black market flourishes;
- Drastic increases in cigarette smoking in Alaska and a clear increase in tobacco related mortality, especially for those who cannot afford higher prices for e-cigarettes;
- A disproportionate new burden on the poor, since 3/4 of smokers are low-income;
- A reversal of the steady decline in the youth cigarette smoking rate;
- Severe restrictions on a life-saving product that thousands of Alaskan adults rely on to live a long and healthy life.

Imposing taxes on e-cigarettes, which are shown to be 95% <u>less harmful</u> than cigarettes and the most effective tool for smoking cessation, is proven to drive adults to more deadly alternatives, going against every principle of sound public policy.

Research from the National Bureau of Economic Research (NBER) determined that **Minnesota's tax on vaping products prevented <u>32,400 additional adult smokers</u> from quitting smoking.

Additionally, they found "consistent and robust evidence" that taxes on e-cigarettes increase smoking rates, decrease smoking cessation, and lead to more tobacco-related deaths.**

That same study found that for each 10% increase in the tax rate on e-cigarettes, e-cigarette sales can be expected to drop 26% while combustible cigarette sales rise 11%. This proposed tax hike on e-cigarettes is expected to lead to a massive increase in cigarette sales. That will cost lives.

Moreover, vaping taxes like those proposed in H 199 tend to increase teenage smoking rates. According to Georgia State University researcher Dr. Michael Pesko, "my scientific opinion is that raising taxes on e-cigarettes...to levels equivalent to cigarettes will increase cigarette use among all populations and cause significant public health harm." A recent study from Dr. Pesko and other researchers determined that e-cigarette taxes lead to "sizable" increases in cigarette smoking among youth. The researchers warn that the "unintended effects of ENDS taxation may more than fully offset any public health gains."

High vaping taxes also reinforce socioeconomic inequality. 72% of people who smoke cigarettes are low-income. Taxes make products less affordable, thereby decreasing access to the groups who would benefit most from switching to vaping.



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Additionally, high e-cigarette taxes could facilitate a flourishing black market for much more dangerous versions of these products. When legal products are rendered unaffordable under a restrictive tax regime, multi-million-dollar organized crime syndicates can take advantage of the opportunity to fill the gap, flooding the illegal market with unsafe products.

In fact, handing more power to these illicit operators may increase youth smoking in the state. By definition, criminals and smugglers have no incentive to obey the law and would not follow the rigorous age-verification requirements that reputable stores follow today.

SB 89 would take profits from small, family-owned vape shops and turn them over to criminal smugglers who have no problem selling products to children. At the same time, it would drive vape shops out of businesses, costing a significant number of jobs and livelihoods during a period of high economic uncertainty.

Benefits of E-Cigarettes and Vapor Products:

- Vapor products have been proven to be at least 95% safer than combustible cigarettes. A comprehensive analysis of nicotine product harm estimates that e-cigarettes expose users to just 4% of the harm of combustible cigarettes.
- E-cigarettes are also more than twice as effective at helping smokers quit than traditional nicotine replacement therapies. According to one study, a smoker attempting to quit with an ecigarette has an estimated 323% higher chance of achieving complete cessation compared to someone using a traditional nicotine replacement therapy like nicotine-containing patches, gum, or mouth spray.
- The Cochrane Review, the gold standard of medical meta-analysis, has identified "high certainty evidence" that e-cigarettes are more <u>effective</u> than nicotine replacement therapies at helping those who smoke quit.
- Vaping has been endorsed by over 100 of the world's leading <u>public health organizations</u> as safer than smoking and an effective way to help smokers quit.
- When e-cigarettes entered the market in 2003, the U.S. adult cigarette smoking rate was 21.6%. Due to increased access to vaping, the U.S. adult smoking <u>rate</u> has plummeted to 13.7% as of 2018.
- New <u>analysis</u> this year 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.
- A University of Glasgow study showed that e-cigarettes are especially advantageous in helping disadvantaged persons quit smoking. HB 199 will have a tremendously negative impact on public health and socioeconomic disparities by reducing adult access to products shown to improve these outcomes.
- A large-scale <u>analysis</u> from Georgetown University Medical Center estimates that 6.6 million American lives can be saved if a majority of cigarette smokers switched to vaping. **This would save more than 14,500 lives in Alaska.**





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In the interest of public health, and for the benefit of all Alaskan smokers desperately searching for a way to quit, we call upon you to accept the science and **vote against SB 89.** Too many Alaskan lives quite literally depend upon it.

Sincerely,

Dennis Hull State Affairs Coordinator Americans for Tax Reform



March 10, 2023

The Honorable Senator Gary Stevens State Capitol Room 111 Juneau AK, 99801

RE: Letter of Support for SB 89: Age for Nicotine/E-Cig; Tax E-Cig

Dear Senator Stevens,

The Advisory Board on Alcoholism and Drug Abuse (ABADA) and the Alaska Mental Health Board (AMHB) are statutorily charged with advising, planning, and coordinating behavioral health services and programs funded by the State of Alaska. The Boards are also tasked with evaluating federal and state laws concerning mental health, alcohol, and other drug and substance misuse prevention and treatment services (A.S. 47.30.661, A.S. 44.29.100).

AMHB/ABADA is in full support of allowing the State of Alaska to enforce the Federal tobacco purchase age of twenty-one years old. Thank you for introducing this preventative legislation related to nicotine addiction in Alaska.

Nicotine is the number one cause of preventable death. Delaying the initiation of nicotine use decreases the likelihood that Alaskan youth will become addicted when they reach the legal age of purchase. A delay in nicotine initiation is particularly important for individuals with behavioral health conditions, who consume about 40% of all cigarettes smoked by adults, and who are more likely to become addicted than the general public(NSDUH, 2013).

Products like e-cigarettes mask deterrents to combustible cigarette use because they taste and smell kid-friendly. Puff Bar, a disposable e-cigarette product that gained popularity following the FDA crackdown flavored e-cigarettes coming in closed pods, lists blue razz lemonade, cotton candy and mamba in their top 20 flavors. Marketing practices and ease of access have been effective even in youth with protective factors against addiction—parental monitoring, success in school, and adoption of conventional norms about drug use—and are driving up substance use and addiction rates at skyrocketing levels (Alaska Tobacco Prevention and Control Program FY19 Annual Report).

In 2016, the Center for Disease Control (CDC) found that 34.6% of adults with a mental illness reported current use of tobacco, compared to 23.3% of adults without a mental illness. About 45.5% of adults who smoked cigarettes reported binge drinking in the past month, compared to 21.7% of adults who didn't smoke. This issue is compounded by the perception that cessation will impede other recovery efforts, per a National Institute of Health's National Institute on Alcohol Abuse and Alcoholism study. ¹

¹ https://pubs.niaaa.nih.gov/publications/arh293/208-212.htm

SB 89 will raise the age for purchase of nicotine products, including candy-flavored products, and provide Alaskans with one more a protective measure against addiction.

Thank you for your introduction of this bill and your consideration of our comments.

Sincerely,

Brenda Moore AMHB Chair

Brenda Moore

Lee Breinig ABADA Chair Good afternoon Chair and members of the committee,

I oppose SB 89. It'll be 10 years this year that I have been tobacco free! I used vaping to get off combustible cigarettes. Over the years I believe vaping has prolonged my life.

I've been vaping since Dec 2013 when I received my first starter kit for Christmas from my spouse's mom, who is a nurse practitioner. I started smoking combustible cigarettes when I was 12. I've noticed differences since I switched to this healthier alternative. As a smoker it was hard to run and play around with my then young daughter. Once I switched to vaping I had energy to run and play, as a matter a fact we used to race each other often and I was able to keep up with her! I've been to Zumba classes to help lose weight, and I don't hack or feel a need to have a cigarette like I use to, getting the snow machine unstuck is easier now too! I no longer stink like an ashtray and food tastes so different now! I'm not eating more just to cover the smoke taste in my mouth. I started at 12mg in a Pro tank. I now have a few different set ups and I'm on 3mg! 3mg is lowest nicotine level beside 0mg (zero nicotine). Although I can mix a 3mg with a 0mg and get 1.5mg. It's amazing the harm reduction that I have done for my body and wouldn't have been able to without being introduced to vaping. I've tried Chantix, gum and patches. I often found myself with nasty cigarette in my hand and patch on my arm or on my lower back. The patch is itchy, the gum tastes horrible and the way the Chantix made me feel was the worst, nausea all the time, the dreams were so intense, suicidal thoughts. Here are a few more side effects of Chantix: depression, changes in mood and thinking, anxiety, panic, aggression, anger, mania, abnormal sensations, hallucinations paranoia and confusion and many other more. None of that is healthy, but is approved by the FDA. Alaskans already have a mental health issues, why add to it? Chantix is also banned by the FAA and the military!

My spouse opened his own store in Fairbanks, AK, because we couldn't find any e liquid or replacement coils for our new devices. We have met so many wonderful people who wanted quit smoking combustible cigarettes for their themselves and their family. So many vaping success stories start with "I have tried many FDA approved ways and nothing worked!" Many of our military customers who have switched to vaping have reported their PT scores have improved!

As for the nicotine cap, I use disposable vapes and use them daily. I work in a busy environment where using a high nicotine device is easier. I do prefer my Aegis with an RDA at 3mg nicotine for regular use, but sometimes a higher nicotine lower power device is easier and more convenient between clients or tasks. The higher nicotine devices are also good for people looking to see if vaping can help them transition from combustible products without the expense of getting set up with an open system. Many older people prefer the higher nicotine devices as most are very user friendly with less to learn to be able to use them. The FDA has already approved products from 15mg to 60mg for the protection of public health. Why would the state think otherwise?

With the PACT ACT, which was put in place to curb online cigarette sales, expanded to include vaping products it is more like shipping guns. Shipments now have to be shipped license to license. I believe this will help cut youth vaping down even more. These products can't be purchased in bulk without a license and sold over social media. This youth access point was brought up as invited testimony for HB 110 years ago. This will help stop our youth from getting

them from the black market sellers. As for shipping, the PACT ACT is essentially shutting down internet sales from online venders to consumers with a federal carve out for intrastate shipping for Alaska and Hawaii. Restricting shipping abilities to bush communities would cut off their access to healthier alternatives and leave them with cigarettes. People are able to bush order alcohol products why couldn't they call and order a vapor product that could potentially save their lives? There is an intrastate exemption for shipping in Alaska, but the shops are having a hard time navigating what is required and how to proceed so, they have been declining bush orders.

Unlike the internet, we card everyone! Vape shops are the first defense to underage vaping. Most 19 years old's live independently, doing adult behaviors. Some are attending college away from their home, in the military serving our county while endangering their lives, working in a local union, or raising families of their own. If they are expected to be adults and given the responsibilities to do so, they should be able to make their own choices. Vape shops educate customers in battery safety and building safe coils. Dedicated vape shops carry reputable eliquids! There are many reputable shops around Alaska, everyone is invited to come into a local vape shop or give them a call to become more familiar with vape products and to see what the industry is all about. We are here to educate, support, and offer guidance to all who look for a healthier alternative! The vaping community is large in Alaska!

I don't agree with the 25% sales price tax. It would be more tempting to go back to traditional cigarettes, because it will be cheaper to smoke cigarettes than it will be for a safer healthier alternative. The Royal College of physicians in England have published research that proves it is 95% safer than smoking. This tax has been proven to be very regressive. Our local borough shut down this tax, as had the legislature during the Walker administration, more recently a vapor tax was pulled from the Build Back Better bill and a vapor tax was vetoed last fall by Governor Dunleavy. We are currently pay a wholesale tax in most localities the sales price tax would tax the taxes that are already priced into products.

I have a solution for revenue. Let's get the Quitline to push accurate information. The state spent \$9 million on the tobacco Quitline the last time I checked. Other countries are taking a whole different approach to this vaping technology. They are encouraging their residents to switch to Vaping by putting Vape stores in hospitals and giving vouchers for starter kits to help smokers make the switch! Other countries are legalizing vapor products as part of their tobacco control plan. I don't see a reason we shouldn't be doing this and following the science behind it. This is no different than the state giving out patches and other nicotine replacement therapies that have been found to be half as effective in smoking cessation than vaping. Why not support what works? This would also make the Quitline ads more effective in getting smokers to give up combustible products, support local businesses, and get accurate information out to smokers. This will save the state way more money in health care costs incurred from smoking related illness than any tax would bring in.

Thank you for your time,

Jessi Walton Fairbanks, AK



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March 24, 2023

Senator Gary Stevens Alaska State Capitol Juneau, Alaska 99801 Sent via email to Senator.Gary.Stevens@akleg.gov

Dear Senator Stevens,

On behalf of the Mat-Su Health Foundation and its Board of Directors, I am writing to express support for Senate Bill 89 to align state law with federal statute by raising the minimum age for all tobacco products to 21 and to tax e-cigarette products just as is done with other tobacco products.

Adolescents perceive e-cigarettes as safer than regular cigarettes, but it is a myth that these products are safe or that they are a cessation tool. They are the opposite—they are a grooming tool, grooming kids to accept, like, and become dependent on smoking and nicotine. Recent research indicates that adolescents and teens who try e-cigs are much more likely than other youth to progress to traditional cigarettes. In fact, a 2015 National Institutes of Health report showed that 9th graders who used e-cigs were over three times more likely to start using combustible tobacco products than those who didn't use e-cigs. Here in Alaska, in 2017, 15.7 percent of highs school students used electronic vapor products when nationally the rate was 13.2 percent.

The vaping industry is protecting its business interests by pushing the belief that e-cigarettes are safer than regular cigarettes, have little health risk to the user or those exposed to second-hand emissions, and can actually help people quit smoking. There is no solid proof of these claims. One of the reports the industry has cited in the past was based on a study in England that has now come under scrutiny because it was conducted in part by researchers being paid by the vaping industry. The editors of the journal that initially published the report issued a warning alongside the article stating there was a potential conflict of interest. Yet, Public Health England refused to declare this warning when they announced the results of the flawed study to journalists. According to the renowned medical journal "The Lancet," health experts say that the major conclusion of the report was based on "an extraordinarily flimsy foundation."

Higher prices due to higher taxes are key to youth tobacco use prevention. Numerous studies in peer-reviewed journals have documented that higher prices for e-cigarettes correlate to lowered consumption, particularly among youth.

We thank you for introducing this important legislation to protect Alaska's youth from what often becomes a lifelong addiction.

Sincerely,

Elizabeth t

President and Chief Executive Officer

Senate Labor & Commerce Committee

Alaska Legislature

March 29, 2023

Hearing on Bill SB 89

Prepared Testimony By:
Rich Marianos
Retired Assistant Director
Bureau of Alcohol, Tobacco, Firearms and Explosives
Professor Georgetown University
Senior Law Enforcement Consultant

Legislators:

As you know, there is currently dangerous legislation in Alaska on the increase in taxation of tobacco products, that to include the sale of vapor productors. The state is attempting to create a huge criminal market in this environment and will provide an easy to way for smugglers to ship products to sell, trade, and barter among the criminal market. Currently with the recent consideration by Alaska, the state is creating a breeding ground in vulnerable communities that will increase illicit activity and increase interaction with law enforcement.

From a law enforcement perspective, this legislation will create a greater gap between police and the community, known as the Ferguson effect. Police will be forced to deal with the side-effects of this legislation rather than serving and protecting the community. The community will witness this as a waste of law enforcement resources—or harassment—and refuse to cooperate with investigators on real issues. More and more each day, the community will begin to lose trust in law enforcement.

Increasing taxes on these products but not the possession of those products has led to increased smuggling into all over the United States. To include a large percentage of criimal street sales. As time passes, Law enforcement doesn't have the resources to engage with an influx of criminals and the court system doesn't have the resources to take on additional caseloads. At the same time, police overtime doesn't exist to pay for the additional burden. Obviously, for police to devote a larger share of resources to one area or problem, they must divert resources from other areas and problems.

Disparities in local ordinances can provide huge profit opportunities criminals. For example cigarettes, a tractor trailer smuggling 800 cases of cigarettes (48,000 cartons) from Richmond Virginia, to Boston, continually grosses profits more than over \$1.1 million. Smugglers coming from even further out—such as St. Louis, Missouri—have an even larger windfall when smuggling cigarettes. Factor in the potential smuggling from not only outside states but outside republics, and Alaska will create a perfect storm for criminal activities.

With the influx of commercially smuggled tobacco products from criminal entities comes a potential increase in violent crime. Those who participate in large-scale smuggling are often involved with other forms of illicit activity. Recently, the state of Rhode Island realized that the movement of illicit tobacco products into their state has resulted in an increase in violent criminals traveling to the state to sell illicit product from Virginia and other lower-tax jurisdictions. Rhode Island lawmakers have taken a firm stand against smuggling to thwart the influx of violent criminals entering the state.

And let me be clear: Those who smuggle tobacco products do not attempt to age-verify those purchasing their illicit product. This will place Alaska youth in a precarious position and could jeopardize the efforts to date to prevent youth from vaping and smoking.

I strongly urge the committee to study what is occurring with regard to criminal tobacco trafficking their sales, enforcement and the operational needs of the distribution community. Voting to support this ban and please use the revenue to enhance the safety of the state's citizenry.



Anchorage * Fairbanks * Wasilla

RE: Senate Bill 89 – Senate Labor and Commerce Committee – Shaun D'Sylva Testimony

March 24, 2023

Chair Bjorkman and Members of the Committee,

I have been involved in the nicotine vaping industry for the past 12 years as a retail store owner and manufacturer and currently have 3 stores in Alaska, located in Anchorage, Fairbanks and Wasilla.

While the intent of SB89 is appealing, the actual execution creates additional administrative costs, sets arbitrary limits to adult consumers, along with raising their cost via a retail tax to access a safer product than combustible cigarettes. Much of the guidance and discussion about this bill is also related to youth use and access, as evidenced by the T21 portion of the bill and the use of taxes to make it more expensive for youth to purchase, while forgetting the adult users who vastly outnumber the teens usage.

The latest numbers NYTS, which shows teenage smoking at around 1.9%, which includes exclusive smokers at .5% and dual users at 1.4% which is the lowest ever recorded. Total teen vaping is lower than smoking has been at any time over the past decade and the total usage of nicotine (smoking and vaping) is the lowest seen in 50 years.

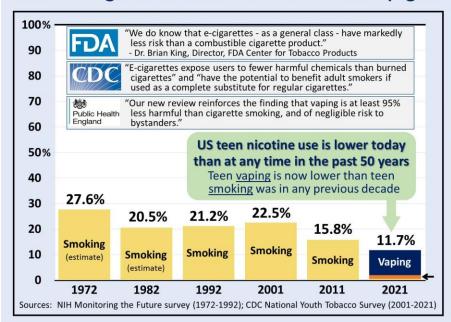
Even the head of the FDA, Dr. Brian King has stated that they do not use the term "epidemic" regarding youth usage of nicotine vaping. This is the organization in charge of all tobacco products saying that the language being used by our opponents is flat out incorrect.

There are 31,000,000 adult smokers in the country who would benefit from a safer alternative and 15 million adult vapers who have started down the path to ending their use of combustible cigarettes. A flavor ban would have unintended consequences of pushing many ex-smokers back to cigarettes.

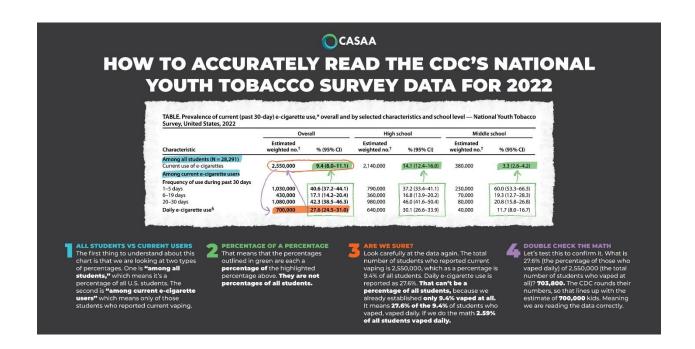


Anchorage * Fairbanks * Wasilla

Total US high school nicotine "current use" (cigarettes and/or e-cigs)



Cigarettes only **Dual use** E-cigarettes only All numbers = "current use" (≥ once in the past 30 days) Sources: 2001: 22.5% smoked https://www.cdc.gov/mmwr/prev iew/mmwrhtml/ss5503a1.htm 2011: 15.8% smoked https://www.cdc.gov/mmwr/prev iew/mmwrhtml/mm6131a1.htm 2021: 0.5% smoke exclusively; 1.4% dual use; 9.9% vape exclusively https://cdc.gov/mmwr/volumes/ 71/ss/ss7105a1.htm





Anchorage * Fairbanks * Wasilla

The arbitrary nicotine limit of 20mg per ml, is not supported by any study showing the benefit of a specific level. Many longtime adult smokers need to utilize higher nicotine levels when they first make the transition and gradually titrate their way down to lower levels. If we set a level where we can't break the grip of combustible cigarettes, the number of successful transitions will be limited. It is interesting to note that a significant number of our customers eventually completely off vaping any nicotine.

With the administrative requirements, create additional costs to store owners this is a hidden "tax" that is not being specifically addressed. Store owners will have additional storage and administration costs to maintain and present the required records on demand by the State of Alaska. There has been no fiscal impact study that addresses the costs of implementing this bill and what it will cost the State to implement these requirements.

The most significant aspect of this bill is the 25% retail tax. The intention is to raise the price to make it more expensive for young people and raise funds for the State. One area that is overlooked is that individual local municipalities have taxes that range from 6% to 70% (some wholesale, some retail) that impacts individual local stores. Since a larger portion of the population in traditionally oppressed communities are combustible cigarette smokers, raising the price of a safer alternative is problematic.

I urge you to vote no on SB89, as it has too many aspects that will harm the ability of adults to have a safer off ramp from combustible cigarettes.

Regards,

Shaun D'Sylva

Co-owner - Fatboy Vapors Alaska

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Re: SENATE BILL 89

Oppose

Esteemed Members of the Senate Labor and Commerce Committee,

I am submitting this testimony in opposition to Senate Bill 89 as a representative of the independent vapor products businesses of the state of Alaska. As such, I urge this Committee to pull back this policy, which is destructive not only to the economics of the state but also detrimental to its public health.

In the attempt to address youth vaping, if not careful, the legislature will significantly hinder – or worse, extinguish – tobacco harm reduction options for Alaskan adult consumers. Senate Bill 89 is a smorgasbord of bad policies, including a 25 percent retail tax on all vapor products, onerous reporting requirements, limitations on nicotine strengths, and burdensome shipping requirements that would be extremely difficult to enforce.

If it is indeed this Committee's intent to create policies that will protect youth where taxation appears the inevitable solution, then I urge you to consider a more commonsense approach that will protect adult access to vapor while taking aim at the primary offender of youth use. This is of particular import given the recent statement of Center for Tobacco Products (CTP) Director, Bring King's statement that "e-cigarettes — as a general class —have markedly less risk than a combustible cigarette product". ¹ All governments owe it to their citizens to define the relative risk of vaping. Public Health England has, for the 7th consecutive year, reaffirmed that the harm from vaping is unlikely to exceed 5% of that of smoking. Health Canada also states that vaping is significantly less harmful than smoking and that smokers who switch completely to vaping reduce their exposure to the harmful chemicals found in cigarette smoke. To be frank, the U.S., in its hypervigilance of youth protection, has ignored the significant benefit to adults and continues to create destructive policies, like Senate Bill 89, that threaten to place our states and nation even further behind the tobacco harm reduction curb.

Although the Smoke-Free Alternatives Trade Association (SFATA) disagrees with many of Senate Bill 89's policies, we agree that protecting youth should be a priority. However, the policies included in Senate Bill 89 are based on flawed logic or misinformation. Taxes have repeatedly been found to increase smoking rates, weaken youth protections, and exacerbate a rapidly expanding illicit sales market.

¹ Perrone, M. (2022, September 26). Insider Q&A: FDA official on Vaping's "promise or peril". AP NEWS. Retrieved March 12, 2023, from https://apnews.com/article/science-healthpublic-tobacco-industry-regulation-6af0d635d7859bab914cc249ef43b6e2

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In an attempt to curb the use of e-cigarettes, several U.S. states have implemented taxes on vapor products. However, a growing body of evidence suggests that, among adults, these taxes can increase cigarette smoking. In the United States, higher tax rates on vapor products are associated with decreased use – but *increased cigarette smoking* among 18- to 25-year-olds - with associations reversed for cigarette taxes.²

When taxed, people switch between products. As a result, when the price of one product is raised, a subset is going to switch to a less expensive option, even if they don't like that product as much. From a public health perspective, it is important that the less expensive option is also less harmful. Due to the economic substitution that exists between vapor products and cigarettes, a study conducted by the Center for Health Economics and Policy Studies, concluded that "the unintended effects of ENDS taxation will likely considerably undercut or even outweigh any public health gains."

A study from Georgia State University researcher Michael Pesko, published in the Journal of Risk and Uncertainty, found that raising taxes on vapor products increases the sale of tobacco. The findings show that increasing taxes on vapor products results in a corresponding and predictable increase in cigarette use. Unlike previous studies, the authors were able to measure the actual use of the products because they were able to access "geocoded" versions of the survey datasets they employed. This allowed for a highly accurate assessment of the effects of tax changes by studying specific geographic areas and cross-border economic activity. In addition to the surveys employed, researchers accessed the scanner data of 35,000 retailers.

The researchers used data collected in two large U.S. government surveys, the Behavioral Risk Factor Surveillance System (BRFSS) and the National Health Interview Survey (NHIS), and concluded that cigarettes and vapor products are economic substitutes, if the price of one product increases, it causes a use increase of the other. In states where cigarette prices were extremely high relative to vape products, there was no price incentive for consumers of vapor

² San Diego State University. (2021, August 30). Intended and Unintended Effects of E-cigarette Taxes on Youth Tobacco Use. Center For Health Economics and Policy Studies - Working Paper Series. https://cheps.sdsu.edu/docs/e-cig-taxes-cheps-working-paper.pdf

³ Friedman, A. S., & Pesko, M. F. (2022, July 19). Young adult responses to taxes on cigarettes and ... - Wiley Online Library. Society for the Study of Addiction. Retrieved March 4, 2023, from https://onlinelibrary.wiley.com/doi/full/10.1111/add.16002

⁴ Pesko, M., Courtemanche, C., & Damp; Maclean, C. (2021, May 14). The effects of traditional cigarette and ecigarette tax rates on adult tobacco product use. SSRN. Retrieved March 28, 2023, from https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3844276

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products to switch to cigarettes. However, where pricing between the two products became similar with taxation, researchers found taxation pushed vapers to combustible cigarettes.

In a press release discussing the findings of the research, Pesko said, "We estimate that for every one e-cigarette pod no longer purchased because of an e-cigarette tax, 6.2 extra packs of cigarettes are purchased instead. The public health impact of e-cigarette taxes in this case is likely negative."

Additionally, a study conducted in Minnesota has found that vapor product taxes increase cigarette sales. "The impact of E-cig taxes on smoking rates: Evidence from Minnesota," found that taxing vaping products would lead to an 8.1% increase in tobacco use and a smoking cessation decrease of 1.4%. It also found that if vapor products had not been taxed an additional 32,400 adults would have quit smoking.⁵

In addition to the compelling data above, an excise tax (particularly one so high) on vapor products as a measure intended to reduce youth tobacco use is a policy contradiction to the current 2021 CDC report on youth nicotine usage that clearly demonstrates a dramatic decline in youth one-time use in the past 30 days. Indeed, one-time use is down to 10.8%, while daily youth usage for 2021 sits at 3.1%, a significant drop of 62% since the federal adoption of vapor into existing T21 laws. These percentages are particularly significant in that they represent lower statistics than seen in 2014, a full 3 years prior to the start of our nation's "youth epidemic."

Aside from federal T21 laws, another factor playing a critical role in the steep decline in underage youth use is the inclusion of vapor products under the P.A.C.T. Act, passed as part of the Consolidated Appropriations Act of 2021. Under the P.A.C.T. Act, it is illegal for any tobacco products (and now also nicotine vapor products) to be shipped directly to a consumer. Essentially, the law has stopped youth obtainment through online sales. However, understanding the unique nature of the state, Congress saw fit to afford a geographic exception for Alaska. SENATE BILL 89 seeks to strike out the federal exemption included in the P.A.C.T. Act and place an undue burden on its citizens and businesses when legislators should instead, be focused on alleviating the encumbrances of its constituents.

Many legislators are under the incorrect belief that vapor products are under-regulated and question their effectiveness in helping adult smokers quit. As a matter of fact, the regulation of

⁵ Saffer H, Dench D, Grossman M, Dave D. E-Cigarettes and Adult Smoking: Evidence from Minnesota. J Risk Uncertain. 2020 Jun;60(3):207-228. doi: 10.1007/s11166-020-09326-5. Epub 2020 Jul 16. PMID: 32943812; PMCID: PMC7491748.

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the vapor products industry began with federal product registration in 2016 and was followed by federal ingredients listing in 2017. Further, as of September 9, 2020, all electronic cigarette product manufacturers were required to submit their products for evaluation and testing to the FDA via the Pre-Market Tobacco Application process (PMTA). All vapor products not submitted were to be removed from the market by that same date. The PMTA process has led to numerous companies exiting the market and will ensure that the remaining legal products are deemed appropriate for the protection of public health by the FDA. Although we agree that addressing youth use of all age-restricted products is a worthwhile endeavor, the proposed legislation does not help in that regard, but rather, becomes a punishment to the hard-working adult men and women of Alaska.

Despite the all-too-rampant alarmism, e-cigarettes are significantly less harmful than combustible tobacco and, in some countries – primarily those with socialized healthcare – governments are actively promoting the transition from deadly combustible tobacco to the far less harmful vapor products category. As recently as April 2021, the UK Cross-Party Group of Parliamentarians recommended the UK deny "any decision to ban vaping and other reduced-risk alternatives to smoking," reaffirming the country's position as a global leader in harm reduction.

As a reduced-risk product, vapor products should not be subjected to an exorbitant excise tax.

Excise, or sin taxes, are used to deter persons from harmful and risky behavior. As a product that has been demonstratively proven over and again to be at least 95 percent less harmful than combustible tobacco, policymakers must refrain from enacting excise taxes that are at the same, similar to, or in excess of the tax rates on deadly combustible tobacco products as well as refrain from onerous reporting requirements and regulations that ultimately create barriers to entry for adult consumers.

Ultimately, the proposed legislation in SENATE BILL 89 will punish adults who have already quit smoking combustible tobacco, those who have not yet considered it, and law-abiding retailers, including brick-and-mortar specialty vapor shops that are doing a great job of preventing youth access to the age-restricted products they sell. According to data from the FDA's tobacco compliance inspections, between June 2014 and April 2020, the FDA conducted a total of 2,520 inspections in Alaska. Of these inspections, 251 (10 percent) resulted in a warning letter because the business sold tobacco or vapor products to a minor. Of the failed inspections, only 15 of the 251, or 5.9%, of all infractions were due to the sale of a vapor product to a minor, and only a single violation was from the open-source refillable e-liquid category typically sold in specialty vapor stores. We find it important to note that the single offender was never a

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member of our organization and is no longer in business. To compare, 214 warning letters, or 85%, of infractions were issued to retailers who failed inspections for selling combustible tobacco products to a minor – yet this bill seeks to punish the minor offenders whose total category violations for this period are less than 1%.

Rather than punish responsible vapor product retailers, manufacturers, and the adult former smokers they serve, Alaska lawmakers should consider establishing an advisory council consisting of vapor product retailers, manufacturers, adult consumers, and officials in both the education and health departments to collaboratively create robust policies that address youth use. The vapor product category's potential for helping smokers to transition away from lethal products is too great, as is the economic boon, to be snuffed out.

The final section of Senate Bill 89 that we oppose is the limit to nicotine levels. It was not the intent of Congress that these products be inaccessible to adult consumers, but rather, that FDA determine which are deemed acceptable for the protection of public health. The FDA has already granted authorization for vapor products exceeding the proposed limit. Challenging the FDA's authority on this matter opens a plethora of issues unlikely foreseen by the bill's creators. SFATA cannot stress enough that what makes vapor products successful for adult consumers is the variety of both nicotine levels and flavors. The nicotine levels needed for a heavy smoker vary greatly from those needed by a person who is an occasional smoker versus someone who smokes a few cigarettes consistently a day.

Further, in removing higher nicotine levels from the Alaskan market, they will still be available in every other state, sending revenues across state borders as adult consumers seek other means to obtain their needs. This will result in an increase in illicit sales that cannot be easily controlled as well as the likely return of smoking from vaping for many – both of which threaten Alaskan public health.

In close, I ask you to carefully consider why the legislature should choose to threaten the existence of an industry that provided more than a \$43 million total economic impact to Alaska in 2021 while generating over \$11 million in state wages⁶ and simultaneously acting as a shield against youth use. I urge this Committee to vote no on Senate Bill 89.

On behalf of SFATA members who do business with the state of Alaska,

⁶ John Durham & Durham & Samp; Associates. (2021, September 21). The vapor industry economic impact ... - vaportechnology.org. Retrieved April 27, 2022, from https://vaportechnology.org/wp-content/uploads/2021/12/US-Vapor-Industry-Economic-Impact-Report-2021-Dunham-Associates-FINAL-COMBINED.pdf

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April L. Meyers, SFATA Board President & CEO



Testimony before the Alaska Senate Committee on Labor & Commerce Regarding the Taxation of Electronic Cigarettes Lindsey Stroud, Director, Consumer Center Taxpayers Protection Alliance March 31, 2023

Chairman Bjorkman and Vice Chairman Bishop and Members of the Committee:

Thank you for your time today to discuss imposing an excise tax on electronic cigarettes or vapor products in Alaska. My name is Lindsey Stroud and I'm Director of the Consumer Center at the Taxpayers Protection Alliance (TPA). 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.

While addressing youth use of age-restricted products is laudable, lawmakers must refrain from imposing excise taxes on alternatives to the most dangerous form of tobacco, combustible cigarettes. E-cigarettes are significantly less harmful and their use should be encouraged, not taxed. An excise tax will only deter their use among adults who are unable and/or unwilling to quit smoking.

- The U.S. Food and Drug Administration (FDA) has stopped using the word epidemic to describe youth vaping rates.
- Youth vaping has decreased by 53 percent between 2019 and 2022, while youth use of traditional tobacco products is at record lows.
- In 2022, among middle and high school students that had used a tobacco or vape product on at least one occasion in the 30 days prior, 9.4 percent reported using e-cigarettes, 1.9 percent had used cigars, 1.6 percent has used combustible cigarettes and 1.3 percent had used smokeless tobacco products.
- Taxes on vapor products disproportionately harm lower income persons.
- Among all adults earning \$25,000 or less in 2021, 36.8 percent were current smoking compared to only 11.7percent of adults earning \$50,000 or more.
- The introduction of e-cigarettes has not led to increases in cigarette smoking, but rather, correlates with significant declines in smoking rates among young adults.
- Between 2009 and 2018, smoking rates among Alaska adults aged 18 to 24 years old declined by 27.2 percent. Since 2018, young adult smoking rates have decreased another 23.7 percent, with average annual declines of 5.7 percent.



• Alaska woefully underfunds programs to prevent youth use of tobacco and/or vapor products and help adults quit smoking, while simultaneously receiving millions of dollars from the pockets of the adults who smoke. In 2021, for every \$1 the state received in tobacco monies, it spent only \$0.28 on tobacco control efforts.

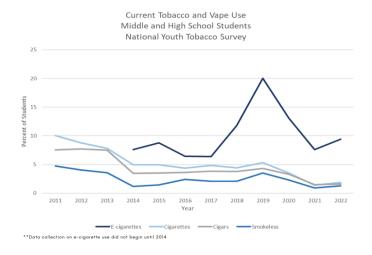
Youth Tobacco and Vapor Product Use

Despite headlines, youth use of traditional tobacco products is at record lows. While youth ecigarette use peaked in 2019, it has steadily declined in the years since.

The director for the Center for Tobacco Products at the FDA recently declared that the FDA was no longer using the word "epidemic" to describe youth vaping rates. In February, Dr. Brian King stated that the FDA "has not used [the word epidemic] for the most recent estimates of youth use ... the science has shown a decline in the number of youth users."

In 2022, according to the National Youth Tobacco Survey (NYTS), among middle and high school students that had reported current tobacco product use (defined as having used the product on at least one occasion in the 30 days prior), 1.9 percent had used cigars, 1.6 percent had used combustible cigarettes and 1.3 percent had used smokeless tobacco products.² These are some of the lowest levels recorded. In fact, in the 10 years between 2012 and 2022, current cigar use declined by 75.3 percent, cigarette use by 81.7 percent and smokeless tobacco use by 67.9 percent. These declines have come all the while flavored tobacco and vapor products remain available for sale.

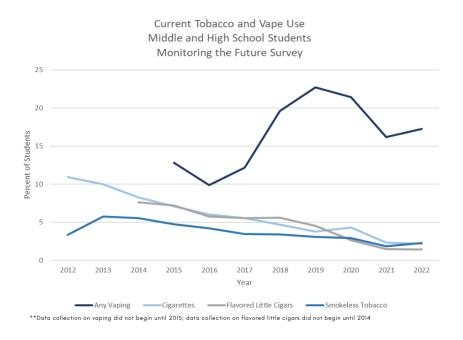
Regarding vaping use (according to the NYTS), vaping seems to have peaked in 2019 when 20 percent of middle and high school students had used an e-cigarette in the 30 days prior to the survey. In 2022, only 9.4 percent of U.S. youth were currently vaping, a 53 percent decrease from 2019's levels.





Other national survey data has found significant declines in youth use of tobacco and vapor products. In 2022, according to the Monitoring the Future Survey (MTFS), among middle and high school students, 2.3 percent reported currently using smokeless tobacco, 2.2 percent reported current combustible cigarette use, and 1.4 percent reported using flavored little cigars.³ Again, these are some of the lowest levels recorded. In 2012, more than one in ten U.S. youth (11 percent) reported current cigarette use. In ten years, smoking rates among U.S. youth declined by 78.7 percent. During the same period smokeless tobacco use among youth decreased by 59.6 percent. Between 2014 and 2022, the percent of youth reporting current use of flavored cigars declined by 81.2 percent.

Like the NYTS, the MTFS also found that youth vaping peaked in 2019 when 22.7 percent of U.S. youth reported "any vaping" – i.e., using a vapor product to vape either nicotine or other substances. Between 2019 and 2022, the percent of youths reporting any vaping decreased by 23.9 percent.



The CDC continues to delay publishing state-specific data from the 2021 Youth Risk Behavior Survey. However, nationally, only 18 percent of high school students reported using vapor products in the 30 days prior to the survey in 2021. This is a 45 percent decrease from 2019 when 32.7 percent of high schoolers reported current vapor product use.

Adult Tobacco and Vape Use



In 2021, 17.1 percent of adults in Alaska were currently using cigarettes.⁴ Smoking rates were highest among 45- to 44-year-old adults, with 19.6 percent reporting current use.

Among all adults earning \$25,000 annually or less in 2021, more than one-third (36.8 percent) reported currently smoking, compared to only 11.7 percent of adults who earned \$50,000 or more per year.

The CDC provides data on adult e-cigarette use for only 2016, 2017, and 2021. In 2021 (among all Alaska adults), 6.2 percent were currently using e-cigarettes. This is a 77 percent increase from 2017 when 3.5 percent of Alaskan adults were current e-cigarette users.

In 2021 (among all Alaskan adults), 15.8 percent of 18- to 24-year-olds, 7.7 percent of 25–44-year-olds, and 3.4 percent of 45–64-year-olds were currently using e-cigarettes cigarettes. Among adults earning \$25,000 or less, 9.6 percent reported current e-cigarette use, compared to 4.2 percent who reported earning \$50,000 or more.

In Alaska, 5.9 percent of White adults, 5.1 percent of American Indian, or Alaska Native, non-Hispanic adults, and 8.8 percent of Multiracial, non-Hispanic adults were current vaping in 2021.

Young Adult Smoking Rates

As e-cigarettes have disrupted the traditional tobacco market, policymakers have shifted their attention towards youth use and subsequent smoking initiation. Despite the rhetoric, the introduction of e-cigarettes has not led to increases in young adult cigarette smoking, but rather, correlates with significant declines.

E-cigarettes first came to U.S. market in 2007. In 2009, 23.2 percent of Alaskans aged 18 to 24 years old were currently smoking. In 2018, public health purported to a so-called "youth vaping epidemic," when 16.9 percent of young adults in the Last Frontier were smoking. Between 2009 and 2018, young adult smoking rates declined by 27.2 percent. Since 2018, young adult smoking rates have decreased another 23.7 percent, with average annual declines of 5.7 percent. Though data is limited to only three years, increases in vaping correlate with decreases in smoking.

In 2017 (among 18- to 24-year-olds), 17 percent and 7.5 percent were currently using combustible cigarettes and e-cigarettes, respectively. Between 2017 and 2021, current cigarette use among young adults decreased by 24 percent while vapor product use increased by 110.7 percent.

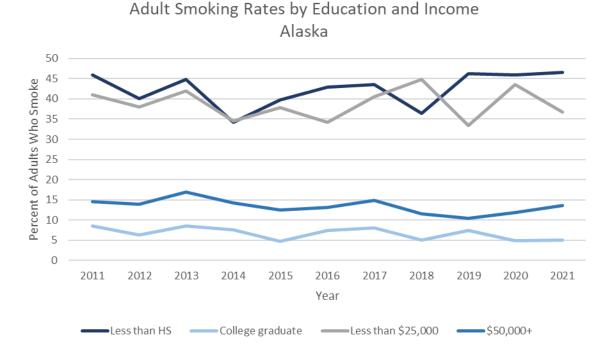
Given the epic lows in young adult smoking rates, lawmakers must refrain from policies that restrict access to alternatives to smoking.

Effects Of Cigarette Taxes



Alaska last increased its state cigarette excise tax in 2007 from \$1.80 to \$2.00-per-pack. Lawmakers often justify excise taxes on cigarettes to deter persons from using combustible cigarettes. These taxes not only disproportionately harm lower income, lower educated adults, the taxes also fail to significantly reduce smoking rates among those persons.

The percentage of Alaska adults earning \$25,000 or less that were smoking decreased by 10.2 percent between 2011 and 2021, while the percent of adults earning \$50,000 or more that were smoking decreased by 19.7 percent during the same period. Among Alaskans who did not graduate high school, smoking rates increased by 1.5 percent, while rates among adults with a college degree decreased by 28.5 percent.



Lawmakers should refrain from enacting further increases in cigarette taxes given their disproportionate effect on low-income persons, while failing to reduce smoking rates.

Tobacco Monies

Each year, states receive millions of dollars borne out of the lungs of persons who smoke. This revenue includes excise cigarette taxes and settlement payments. Yet, each year, states spend miniscule amounts of tobacco-related monies on programs to help adults quit smoking and prevent youth use.

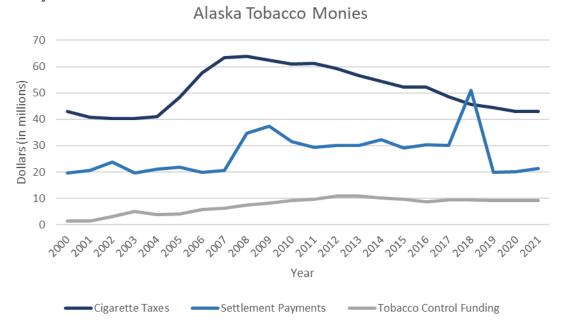
In 2021, the Last Frontier collected \$42.9 million in state excise tax revenue from combustible cigarettes. This was a zero percent change from 2020. Between 2001 and 2021, Alaska has collected nearly \$1.1 billion in cigarette taxes.

Taxpayers Protection Alliance, 1101 14th St. NW, Ste 1101, Washington, D.C. 20005 (202) 930-1716, www.protectingtaxpayers.org



Since 2000, Alaska has collected annual payments from tobacco manufacturers based on the percentage of cigarettes and tobacco products sold in the state in that year. Alaska collected \$21.4 million in settlement payments in 2021, a 6.5 percent increase from 2020's \$20.1 million. Since 2001, the Last Frontier has collected nearly \$575 million in tobacco settlement payments.

While Alaska collected nearly \$32.2 million in tobacco-related monies in 2021, the state allocated only \$9.1 million in state funding towards tobacco control programs, including cessation, education, and youth prevention efforts. This amounts to 21.2 percent of taxes and 42.5 percent of settlement payments. In 2021, for every \$1 the state received in tobacco monies, it spent only \$0.28 on tobacco control efforts.



Conclusion

Lawmakers must refrain from taxing products that are less harmful than combustible cigarettes and have actively contributed to significant declines in traditional tobacco smoking rates, especially among young adults. Given the significant reductions in youth use of e-cigarettes, as well as the record lows in use of traditional tobacco products, excise taxes on vapor products are not necessary. Rather, policymakers should use more of the already-existing monies derived from cigarettes to prevent youth use and help adults quit.

¹ American Vapor Manufacturers, "Factual, candid concessions like these and more were made during our interview with director King this past Friday -- when he was finally, at long last, pressed with genuinely probing questions, ones the FDA beat writers have routinely failed to ask," February 28, 2023, https://twitter.com/VaporAmerican/status/1630609040744275968.



² Eunice Park-Lee, *et al.*, "Tobacco Product Use Among Middle and High School Students — United States, 2022," *Morbidity & Mortality Weekly Report*, Centers for Disease Control and Prevention, November 11, 2022, https://www.cdc.gov/mmwr/volumes/71/wr/mm7145a1.htm?s-cid=mm7145a1 w.

³ University of Michigan, "1975-2022 Data for In-School Surveys of 8th, 10th, and 12th Grade Students," *Monitoring the Future*, 2022, https://monitoringthefuture.org/results/data-products/tables-and-figures/.

⁴ Centers for Disease Control and Prevention, "Behavioral Risk Factor Surveillance System," 2022, https://www.cdc.gov/brfss/brfssprevalence/. Accessed December 2022.

Alaska 2023

Lawmakers are often bombarded with misinformation on the products used by adults in their state. This annual analysis provides up-to-date data on the adults who use cigarettes and e-cigarette products in Alaska. This information also includes data on youth use, impacts of e-cigarettes and analyses of existing tobacco monies. **Key Points:**

• In 2021, 17.1 percent of adults were currently smoking in Alaska. This is a 5 percent decrease from 2020.

• În 2021 (among all Alaska adults), 12.9 percent of 18- to 24-year-olds, 19.6 percent of 25–44-year-olds, 19 percent of 45–64-year-olds, and 11.8 percent of adults aged 65 years or older were currently smoking combustible cigarettes.

• Among all adults earning \$25,000 or less in 2021, 36.8 percent were currently smoking compared to only 11.7 percent of adults earning \$50,000 or more.

- Among all smoking adults in 2021, 55.7 percent were White, 34.7 percent were American Indian/Alaska Native, and 8.1 percent were Multiracial, non-Hispanic.
- Cigarette excise taxes in Alaska disproportionately impact low income and low educated persons, while failing to significantly reduce smoking rates among that class.
- The number of percent of Alaska adults earning \$25,000 or less that were smoking decreased by 10.2 percent between 2011 and 2021, while the percent of adults earning \$50,000 or more that were smoking decreased by 19.7 percent during the same period.
- Among Alaskans who did not graduate high school, smoking rates increased by 1.5 percent, while rates among adults with a college degree decreased by 28.5 percent.
- In 2021, 6.2 percent of Alaska adults reported past-month e-cigarette use, which was a 77 percent increase from 2017.
- Youth vaping seems to have peaked in 2019 when 20 percent of youth reported current e-cigarette use. Between 2019 and 2022, current e-cigarette use declined by 53 percent.
- Traditional tobacco use among youth is at record lows. In 2022, only 1.9 percent of U.S. youth reported current cigar use, 1.6 percent reported current combustible cigarette use and 1.3 percent reported using smokeless tobacco products.
- The introduction of e-cigarettes has not led to increases in cigarette smoking, but rather, correlates with significant declines in smoking rates among young adults.
- Between 2009 and 2018, smoking rates among Alaska adults aged 18 to 24 years old declined by 27.2 percent. Since 2018, young adult smoking rates have decreased another 23.7 percent, with average annual declines of 5.7 percent.
- Alaska woefully underfunds programs to prevent youth use of tobacco and/or vapor products and help adults quit smoking, while simultaneously receiving millions of dollars from the pockets of the adults who smoke. In 2021, for every \$1 the state received in tobacco monies, it spent only \$0.28 on tobacco control efforts.



Alaska 2023

Adult Combustible Cigarette Use

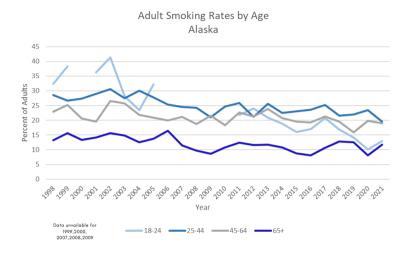
In 2021, according to data from the annual Behavioral Risk Factor Surveillance System survey (BRFSS) conducted by the Centers for Disease Control and Prevention, 94,617 adults, or 17.1 percent of Alaskans, were currently smoking. This is a 5 percent decrease from 2020 when 18 percent reported current cigarette use. In 2021, 12.6 percent of Alaskan adults reported smoking every day.

Smoking rates in the Last Frontier have significantly declined since 1995 when the BRFSS first began reporting combustible cigarette use. That year, 25.1 percent of Alaska adults were then-currently smoking. Between 1995 and 2021, smoking rates have decreased by 31.9 percent, with average annual decreases of 1.2 percent.

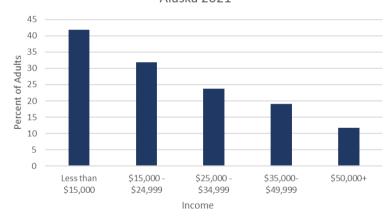
In 2021 (among all Alaska adults), 12.9 percent of 18-to 24-year-olds, 19.6 percent of 25–44-year-olds, 19 percent of 45–64-year-olds, and 11.8 percent of adults aged 65 years or older were currently smoking combustible cigarettes.

Among all adults earning \$25,000 annually or less in 2021, more than one-third (36.8 percent) reported currently smoking, compared to only 11.7 percent of adults who earned \$50,000 or more per year. In Alaska, American Indian/Alaska Native adults reported smoking at a greater percentage of their identified race at 34.8 percent, compared to 28.2 percent of Multiracial (non-Hispanic) adults, 13.5 percent of White adults and 12.4 percent of Hispanic adults.

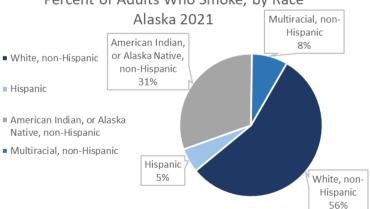
Yet, White adults made up a significantly larger percentage of Alaska's total adult smoking population. In 2021, White adults accounted for 55.7 percent of the state's current smoking population, compared to American Indian/Alaska Native adults, who made up only 34.8 percent. Multiracial, non-Hispanic adults accounted for 8.1 percent of Alaska's current adult smoking population in 2021.



Percent of Adults Who Smoke, by Income Alaska 2021



Percent of Adults Who Smoke, by Race





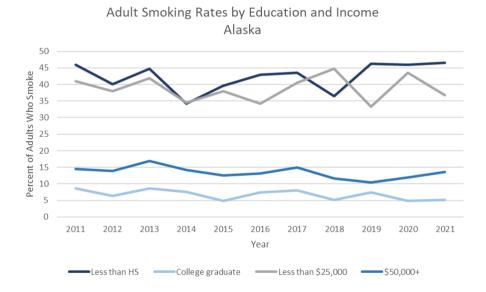
Alaska 2023

Effects of Cigarette Taxes

Alaska last increased its state cigarette excise tax in 2007 from \$1.80 to \$2.00-per-pack. Lawmakers often justify excise taxes on cigarettes to deter persons from using combustible cigarettes. These taxes not only disproportionately harm lower income, lower educated adults, the taxes also fail to significantly reduce smoking rates among those persons.

The percentage of Alaska adults earning \$25,000 or less that were smoking decreased by 10.2 percent between 2011 and 2021 (data is unavailable for 2007 - 2010), while the percent of adults earning \$50,000 or more that were smoking decreased by 19.7 percent during the same period. Among Alaskans who did not graduate high school, smoking rates increased by 1.5 percent, while rates among adults with a college degree decreased by 28.5 percent.

Lawmakers should refrain from enacting further increases in cigarette taxes given their disproportionate effect on low-income persons, while failing to reduce smoking rates.



Adult E-Cigarette Use

The CDC provides data on adult e-cigarette use for only 2016, 2017, and 2021.

In 2021 (among all Alaska adults), 6.2 percent were currently using e-cigarettes. This is a 77 percent increase from 2017 when 3.5 percent of Alaskan adults were current e-cigarette users.

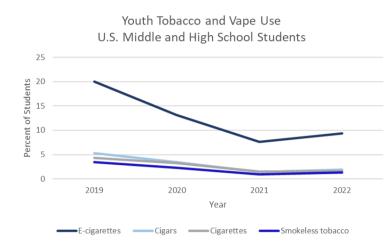
In 2021 (among all Alaskan adults), 15.8 percent of 18- to 24-year-olds, 7.7 percent of 25–44-year-olds, and 3.4 percent of 45–64-year-olds were currently using e-cigarettes cigarettes.

Among adults earning \$25,000 or less, 9.6 percent reported current e-cigarette use, compared to 4.2 percent who reported earning \$50,000 or more.

In Alaska, 5.9 percent of White adults, 5.1 percent of American Indian, or Alaska Native, non-Hispanic adults, and 8.8 percent of Multiracial, non-Hispanic adults were current vaping in 2021.



Alaska 2023



Young Adult Smoking Rates

As e-cigarettes have disrupted the traditional tobacco market, policymakers have shifted their attention towards youth use and subsequent smoking initiation. Despite the rhetoric, the introduction of e-cigarettes has not led to increases in young adult cigarette smoking, but rather, correlates with significant declines.

E-cigarettes first came to U.S. market in 2007. In 2009, 23.2 percent of Alaskans aged 18 to 24 years old were currently smoking. In 2018, public health purported to a so-called "youth vaping epidemic," when 16.9 percent of young adults in the Last Frontier were smoking. Between 2009 and 2018, young adult smoking rates declined by 27.2 percent. Since 2018, young adult smoking rates have decreased another 23.7 percent, with average annual declines of 5.7 percent.

Though data is limited to only three years, increases in vaping correlate with decreases in smoking.

In 2017 (among 18- to 24-year-olds), 17 percent and 7.5 percent were currently using combustible cigarettes and e-cigarettes, respectively. Between 2017 and 2021, current cigarette use among young adults decreased by 24 percent while vapor product use increased by 110.7 percent.

Given the epic lows in young adult smoking rates, lawmakers must refrain from policies that restrict access to alternatives to smoking.

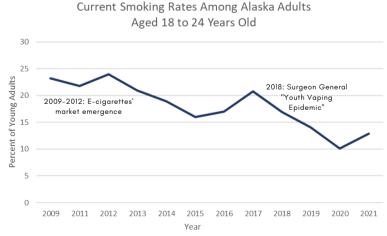
Youth Smoking and Vaping Rates

The CDC continues to delay publishing the 2021 results of the Youth Risk Behavior Survey resulting in state-specific data being unavailable at the time of this publication. Nonetheless, youth use of vapor products has declined significantly in recent years and youth use of traditional tobacco products is at record lows.

In 2022, according to the National Youth Tobacco Survey, only 9.4 percent of middle and high school students reported current use of e-cigarette products, defined as having used a product on at least one occasion in the 30 days prior to the survey. Youth vaping seems to have peaked in 2019, when 20 percent of youth reported current e-cigarette use. Between 2019 and 2022, current e-cigarette use declined by 53 percent.

In 2022 (regarding traditional tobacco products), only 1.9 percent of U.S. youth reported current cigar use, 1.6 percent reported current combustible cigarette use and 1.3 percent reported using smokeless tobacco products. Between 2019 and 2022, current cigar use declined by 64.2 percent, current cigarette use by 62.8 percent and smokeless tobacco use by 62.9 percent.

Given the record lows in youth tobacco use and continued declines in youth vapor product use, policymakers must refrain from prohibitionist policies that would hinder adult access to harm reduction products.



TAXPAYERS
PROTECTION
ALLIANCE

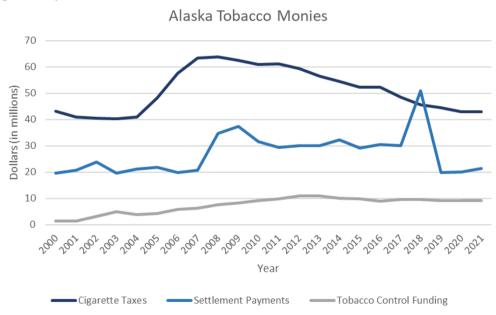
Alaska 2023

Tobacco Monies

Each year, states receive billions of dollars borne out of the lungs of persons who smoke. This revenue includes excise cigarette taxes and settlement payments. Yet, each year, states spend miniscule amounts of tobacco-related monies on programs to help adults quit smoking and prevent youth use.

In 2021, the Last Frontier collected \$42.9 million in state excise tax revenue from combustible cigarettes. This was a zero percent change from 2020. Between 2000 and 2021, Alaska has collected nearly \$1.1 billion in cigarette taxes. Since 2000, Alaska has collected annual payments from tobacco manufacturers based on the percentage of cigarettes and tobacco products sold in the state in that year. Alaska collected \$21.4 million in settlement payments in 2021, a 6.5 percent increase from 2020's \$20.1 million. Since 2001, the Last Frontier has collected nearly \$575 million in tobacco settlement payments.

While Alaska collected nearly \$32.2 million in tobacco-related monies in 2021, the state allocated only \$9.1 million in state funding towards tobacco control programs, including cessation, education, and youth prevention efforts. This amounts to 21.2 percent of taxes and 42.5 percent of settlement payments. In 2021, for every \$1 the state received in tobacco monies, it spent only \$0.28 on tobacco control efforts.



References

- 1. Data on adult smoking rates comes from the Centers for Disease Control's Behavioral Risk Factor Surveillance Survey including sections on "Demographics Race," Tobacco Use All Categories," and "E-Cigarette Use." Accessed December, 2022. https://www.cdc.gov/brfss/brfssprevalence/
- 2. Data on race was compiled using population data from the Annie E. Casey Foundation (https://datacenter.kidscount.org/) and Demographic data from the CDC to cross reference the racial population. Then, data from Smoking and Race was used to determine the percent of adults who were smoking in 2021.
- 3. Data on youth tobacco and vapor product use comes from the National Youth Tobacco Survey, accessed in December, 2022. https://www.cdc.gov/tobacco/data_statistics/surveys/nyts/index.htm.
- 4. Data on tax information comes from Orzechowski and Walker, "The Tax Burden on Tobacco Historical Compilation Volume 56, 2021. Print.
- 5. Data on tobacco settlement payments is from Campaign for Tobacco-Free Kids, "Actual Annual Tobacco Settlement Payments Received by the States, 1998-2022." Accessed December, 2022. https://www.tobaccofreekids.org/assets/factsheets/0365.pdf.
- 6. Data on tobacco control funding is from Campaign for Tobacco-Free Kids, "Appendix A: A Hisotry of Spending for State Tobacco Prevention Programs," Accessed December, 2022. https://www.tobaccofreekids.org/assets/factsheets/0209.pdf.



An estimated 30.8 million American adults smoked in 2020, or approximately 12.5 percent of the U.S. population.[1] Smoking-related disease and deaths cost the United States more than \$300 billion each year, including \$225 billion attributed to medical costs and more than \$156 billion due to lost productivity.[2]

For many years, policymakers have staunchly pushed forward with only one approach: quit or die. This failed method of smoking prevention and cessation has negligibly reduced smoking rates over the years. Yet, there is another approach: tobacco harm reduction for those who are unwilling or unable to quit smoking. In 1976, famed tobacco research Michael Russell remarked "people smoke for the nicotine, but die from the tar."[3] Today, cigarettes contain nearly 600 ingredients and when ignited release more than 7,000 chemicals in the tobacco smoke, including 69 which are known to cause cancer.[4]

Nicotine, while not benign, is not responsible for causing cancer or the other ill effects caused by combustible cigarette smoke. In fact, the U.S. Food and Drug Administration,[5] the Centers for Disease Control and Prevention,[6] and the American Cancer Society[7] all acknowledge that nicotine has addictive properties but is not responsible for the harms caused by various tobacco products.

Given that nicotine itself is not the harm-causing property of tobacco, consumers and manufacturers have moved forwarded with giving adults the options to try and switch to less harmful tobacco products, otherwise known as tobacco harm reduction.

Tobacco harm reduction takes into account the science and the individual, all the while reducing the harms related to cigarette smoking. Rather than shaming persons addicted to nicotine, tobacco harm reduction offers them an opportunity to use a less harmful product, while delivering nicotine in a manner that is effective at reducing their cravings.

Reduced harm tobacco products include: electronic cigarettes/vaping devices, heated tobacco products, nicotine replacement therapy, and smokeless and snus products. These products deliver nicotine to adult consumers in a manner that is significantly less harmful than combustible cigarettes. Moreover, there is a plethora of evidence to their reduced risks.

- E-Cigarettes: Despite media alarmism, e-cigarettes are significantly less harmful than combustible cigarettes, as noted by numerous public health agencies. In 2015, Public Health England found e-cigarettes to be 95 percent less harmful than combustible cigarettes.[8] In 2021, the agency noted that "vaping is positively associated with quitting smoking successfully."[9] In 2016, the UK Royal College of Physicians declared that e-cigarettes were unlikely to exceed five percent of the harms that are caused by smoking.[10] Not only does the UK government subsidize e-cigarettes as a cessation tool for people who smoke, vape shops can be found in hospitals in the country. In the United States, in 2018, of the estimated 10 million vapers, approximately 3 million had previously used combustible cigarettes.[11] In 2021, the FDA, through a new regulatory pathway, authorized the first e-cigarette product, finding that the product is "significantly less toxic than combusted cigarettes" and "could benefit addicted adult smokers who switch ... by reducing their exposure to harmful chemicals."[12]
- **Heated Tobacco:** The US FDA has not only allowed for the marketing of a heated tobacco product, the manufacturer has been permitted to market it with a reduced risk claim, including that due to the product heating tobacco and not burning it, the process "significantly reduces the production of harmful and potentially harmful chemicals."[13] While the rollout in America has been limited (and currently hindered by a patent dispute), in other countries, heated tobacco products have been linked to significant reductions in adult smoking rates. A 2020 study by the American Cancer Society remarked that heated tobacco products "likely reduced cigarette sales in Japan."[14]



- **Nicotine pouches:** Nicotine pouches are used the same way as snus but deliver nicotine via infused fillers like plant-based fibers instead of pasteurized tobacco. They are the newest innovation on the nicotine market and they are as or less harmful than snus. As a result, they have been rising in popularity across the world. For example, a May 2022 study assessed the potential effect of nicotine pouches if introduced in the U.S. in 2000. The study estimated there would have been about 700,000 fewer deaths by 2050.
- **Nicotine Replacement Therapy (NRT):** NRT is the most endorsed form of tobacco harm reduction and is subsidized by federal and state health care quit-smoking programs. NRT includes gums, patches, lozenges, and prescription medication. Studies have found that similar rates of cessation success among users of various NRT products and smokeless and snus products.[15] Other tobacco harm reduction products have been found to be more effective. For example, a 2019 randomized controlled trial found that e-cigarettes were almost twice as effective as NRT in aiding in smoking cessation.[16]
- Smokeless: Smokeless tobacco poses much lower risks than smoking, all while containing nicotine. A 2009 Biomed Central study analyzed 89 studies of smokeless tobacco use and cancer finding "very little evidence" of smokeless tobacco producing elevated cancer risks.[17] A 2011 review of epidemiologic studies found that snus and smokeless tobacco use to be "99% less hazardous than smoking." [18]
- Snus: Snus is an oral moist tobacco often used in pouches. It originated in Sweden and has been part of the country's "tobacco culture" for more than a century. Snus has been directly linked to reducing smoking rates in the country. Swedish men, who have the highest rate of smokeless tobacco use in Europe and the lowest smoking rate, "also have the lowest rates of lung cancer and other smoking-related diseases in Europe."[19] Further, a 2020 long-term study of Swedish snus users that were former smokers concluded that over "80% found snus of great importance to succeed with smoking cessation."[20]

As cigarettes remain available, it is imperative that policymakers offer the consumers access to less harmful tobacco products. Policymakers should avoid excessive regulations, unfair taxation, and outright prohibition when enacting policies regarding novel tobacco harm reduction innovations. Lawmakers should put forth policies that both inform consumers of the wide variety of less harmful products, as well as allow the market to introduce products that are effective at both delivering nicotine in a less harmful manner and reducing smoking rates.

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Tobacco Harm Reduction Products Can Help Adults Quit Smoking

Many opponents of tobacco harm reduction (THR) often claim there is no evidence that alternative nicotine/novel tobacco products including e-cigarettes, heated tobacco, and smokeless and snus tobacco products, are effective for smoking cessation. This misinformation deters many people who smoke from trying a reduced risk product.

Users Tend to Be Current and/or Former Smokers

Surveys in individual countries indicate an overwhelming majority of novel tobacco product users are current and former smokers. For example, the UK's Action on Smoking and Health (ASH) estimate that less than one percent of the country's current 3.6 million vapers are never-smokers.[1] A 2019 study in the *International Journal of Environmental Research and Public Health* found that among heated tobacco users in Japan, only one percent were never smokers.[2] Similarly, according to the Centers for Disease Control and Prevention (CDC), in 2018, current and ever e-cigarette use was highest among persons who had quit smoking and "lowest among those who never smoked cigarettes."[3]

Safer nicotine products are almost exclusively attractive to people who smoke and the motivation for trying them is to reduce harm from tobacco or quit entirely. According to the latest Global State of Tobacco Harm Reduction briefing, harm reduction options are already being used by an estimated 112 million people worldwide, with approximately 82 million using vaping products, 20 million using heated tobacco and 10 million using smokeless tobacco, nicotine pouches and snus.[4]

Research Indicates Effectiveness of Tobacco Harm Reduction Products

Data from national surveys find e-cigarettes to be effective in helping adults quit smoking.

In the UK it has been estimated by ASH that at least 2.3 million UK smokers have quit smoking completely with nicotine vaping devices.[5] According to the CDC, in the United States, 4.3 million US adult nicotine vapers are ex-smokers,[6] and the latest Eurobarometer survey found that 7.5 million EU citizens have quit smoking using a nicotine vaping product.[7]

Heated tobacco products have led to significant reduction in smoking rates. A 2020 study by the American Cancer Society remarked that heated tobacco products "likely reduced cigarette sales in Japan."[8] Another 2020 study published in the *International Journal of Environmental Research and Public Health* came to a similar conclusion, stating that "the accelerated decline in cigarette-only sales since 2016 corresponds to the introduction and growth in the sales of heated tobacco products."[9]

Snus has been directly linked to reducing smoking rates in Sweden, which has a seven percent smoking rate, the lowest in Europe. A 2020 long-term study of Swedish snus users that were former smokers concluded that more than "80% found snus of great importance to succeed with smoking cessation."[10] Furthermore, a joint Swedish and Australian study of more than 60,000 individuals found that "Snus has both contributed to decreasing initiation of smoking and …appears to facilitate smoking cessation."[11]

A 2008 study in Harm Reduction Journal examining data from the 2000 National Health Interview Survey, found that men who had switched to smokeless tobacco in their most recent quit attempt "had the highest proportion of success among those attempting [to quit] smoking," and that switching to smokeless tobacco "compares very favorably with pharmaceutical nicotine as a quit-smoking aid among American men."[12]

Nicotine pouches are a more novel tobacco harm reduction product with research indicating that they can be useful in helping adults quit smoking. A May 2022 study assessed that if nicotine pouches had hypothetically been introduced into the US in 2000, there would have been about 700,000 fewer deaths by 2050.[13]



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FDA-Approved Cessation Products Have Limited Success

Unfortunately for many adults who continue to smoke, current FDA-approved cessation products have not been useful helping them quit, and some studies indicate novel tobacco harm reduction products are more effective.

A 2019 randomized trial published in *The New England Journal of Medicine* found e-cigarettes to be twice as effective as nicotine replacement therapy in helping adults quit smoking.[14] In 2021, the Cochrane Library living review of e-cigarettes found that "nicotine e-cigarettes help more people to stop smoking than nicotine replacement therapy."[15]

Unfortunately, as of June 2022, the FDA erroneously claims that "there is not yet enough evidence to support claims that e-cigarettes... are effective tools for quitting smoking."[16]

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