



**Maryland Vapor  
Alliance**

SB 3

**Favorable with Amendment**

January 29, 2020

Honorable Guy Guzzone  
Chairman  
Budget and Taxation Committee

Chairman Guzzone,

The Maryland Vapor Alliance represents approximately 200 brick-and-mortar vapor shops across Maryland. We are small businesses and defined in statute as vape shop vendors meaning 70% or more of our retail sales are derived from vapor products and accessories such as hardware and liquids. For almost all of our shops, this number is closer to 90% - 100%.

We have helped thousands of Maryland tobacco users transition to vapor products through the use of “open systems” that allow the user to control the amount of nicotine intake. This allows the adult user to decrease their nicotine intake over time. What we sell differs significantly from the products sold in gas stations, convenience stores and pharmacies. The primary product sold by these retailers are “closed systems” with a fixed amount of nicotine. The fixed amount is up to 20x the amount of nicotine per milliliter in an open system. Additionally, the high-nicotine products sold by these shops are traditionally owned by “big tobacco.” JUUL is an example of these products and are not a staple of our shops.

We have included an attachment of one year of compliance data for the sale of ENDS/E-Liquids to minors compiled by the FDA for Maryland. You will see almost every product sold to minors is a high nicotine, closed system product and none of the offenses occurred at a shop classified as a vape shop vendor.

Should this legislation pass as drafted, vapor shop vendors will go out of business. Pennsylvania instituted a 40% wholesale tax and more than 100 shops closed. Montgomery County passed a 30% wholesale tax and one-fifth of the shops in the county closed. The only businesses that will survive an 86% wholesale tax on vapor products are the ones selling to underage individuals.

**The Maryland Vapor Alliance proposes doubling the point-of-sale tax from 6% to 12%. This will ensure adults that use open system vapor products will continue to have access to these products.**

Matt Milby  
Vice President, Maryland Vapor Alliance  
443-421-8669

# The Truth About Vaping: Myth vs. Reality

## E-Cigarettes Are An Effective Smoking Cessation Tool



The NEW ENGLAND  
JOURNAL of MEDICINE

In February 2019 the New England Journal of Medicine published the study, "A Randomized Trial of E-Cigarettes versus Nicotine-Replacement Therapy" which found:

- ✓ *E-cigarettes are far more effective at helping smokers quit than FDA-approved therapies such as the nicotine gum, lozenges and patches*
- ✓ *18% of e-cigarette users were smoke-free after 1 year*
- ✓ *The e-cigarette group reported greater declines in the incidence of cough and phlegm production*

### The New York Times

"The study...found that e-cigarettes were nearly twice as effective as conventional nicotine replacement products, like patches and gum, for quitting smoking."

*E-Cigarettes Are Effective at Helping Smokers Quit, a Study Shows. 1/30/2019.*

As ENDS products have increased in use, the number of cigarette smokers have dropped dramatically:



The Centers for Disease Control reports that the number of U.S. smokers dropped from 20.6% in 2009 to only 15.5% as of 2016

## E-Cigarettes Are Safer than Combustible Cigarettes & Save Lives

In 2015, 2016, 2017 and 2018, the United Kingdom's Health Agency England and the Royal College of Physicians each conducted a full review of all vapor research and concluded that *vapor products are at least 95% safer than combustible cigarettes*. The UK National Health Service now *promotes e-cigarettes as a means to quit smoking*.



Public Health  
England

In the U.S., the National Academies of Sciences Engineering and Medicine conducted its own review of all the research and concluded in 2018:

- ✓ *"There is conclusive evidence that completely substituting e-cigarettes for combustible tobacco cigarettes reduces users' exposure to numerous toxicants and carcinogens present in combustible tobacco cigarettes."*
- ✓ *"There is substantial evidence that completely switching from regular use of combustible tobacco cigarettes to e-cigarettes results in reduced short-term adverse health outcomes in several organ systems."*
- ✓ *"The evidence about harm reduction suggests that across a range of studies and outcomes, e-cigarettes pose less risk to an individual than combustible tobacco cigarettes."*

The National  
Academies of

SCIENCES  
ENGINEERING  
MEDICINE



GEORGETOWN UNIVERSITY  
Georgetown University Medical Center

Georgetown University Medical Center published its study declaring that if we could encourage people to switch from traditional cigarettes to e-cigarettes we would prevent up to 6.6 million premature deaths annually in the U.S.

# The Truth About Flavors: Myth vs. Reality

## Science Proves Flavors Help Adult Smokers Quit

Published peer-reviewed research has shown that the flavors in vapor products are essential to helping adult smokers quit and are not the reason that youth vape.

- ✓ Contrary to the popular narrative, adults of all ages like many categories of flavors – including fruit, sweet, and cool flavors ([Zare, et al., 2018](#); [Harrell, et al., 2017b](#); [Bonhomme, et al., 2016](#); [Berg, 2016](#); [Bowler, et al., 2017](#); and [Krishnan-Sarin, et al., 2014](#)).
- ✓ In the journal **Addictive Behavior**, concluded that flavored vapor was directly related to a reduced amount of smoking amongst adults. ([Buu, et al. 2018](#))
- ✓ In **Substance Use & Misuse**, Professor Chen from the **University of Maryland Department of Public Health** concluded that users of *non-tobacco and non-menthol* flavors were significantly more likely to have quit smoking. ([Chen, et al. 2018](#))
- ✓ As smokers transition from combustible cigarettes to vapor products, they first tend to use tobacco and menthol-flavored e-liquids, but eventually transition to non-tobacco flavors as their dependency on combustible cigarettes decreases ([Farsalinos, et al., 2013b](#); [Truman, et al., 2018](#); [Adriaens, et al., 2017](#); [Simmons, et al., 2016](#)).
- ✓ As smokers wean themselves off of cigarettes with vapor products, they move toward non-tobacco flavored products to avoid the taste associated with tobacco flavors that they believe may cause them to relapse into smoking. ([Farsalinos, et al., 2013b](#); [Simmons, et al., 2016](#)).
- ✓ Studies conclude that flavors do not significantly increase youth interest in trying vapor products **and** that flavors are not in the top reasons why youth may experiment. ([Pepper, et al., 2016](#); [Pepper, et al., 2013](#)).

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### Bottom Line:

Making it harder for adults to access flavored vapor products will only hinder their attempts to quit and ensure that they smoke longer.

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Taylor & Francis  
Taylor & Francis Group



National  
Center for  
Biotechnology  
Information





# Health Risks of E-cigarettes

E-cigarettes are still fairly new, and more research is needed over a longer period of time to know what the long-term effects may be.

So far, research has found that using e-cigarette products is likely to be significantly less harmful than smoking regular cigarettes. This is mostly because e-cigarettes do not burn tobacco, a process that produces an estimated 7,000 chemicals, including at least 70 chemicals that cause cancer. But e-cigarettes do contain nicotine, which comes from tobacco and is very addictive.

While the possible long-term health effects of e-cigarettes aren't yet clear, there have been recent reports of serious lung disease in some people using e-cigarettes or other vaping devices. Symptoms have included:

- Cough, trouble breathing, or chest pain
- Nausea, vomiting, or diarrhea
- Fatigue, fever, or weight loss

Some cases have been severe enough to require hospitalization, and several people have died from their illness. However, it's not yet clear exactly how widespread these cases are, or if they all have the same cause. There are a huge number of different vaping devices on the market, and an even larger number of different chemicals (in the form of e-juice) that can be used in them, including ones that users sometimes add themselves. At this time, the main thing these cases have in common is that the people used e-cigarettes or other vaping devices. The US Centers for Disease Control and Prevention (CDC), the Food and Drug Administration (FDA), and several state health departments are looking into these cases to try to figure out what else they might have in common. For the latest information on this topic, see this notice from the CDC ([https://www.cdc.gov/tobacco/basic\\_information/e-cigarettes/severe-lung-disease.html](https://www.cdc.gov/tobacco/basic_information/e-cigarettes/severe-lung-disease.html)).

You can learn about answers to other questions about e-cigarettes in What Do We Know About E-cigarettes? (<https://www.cancer.org/cancer/cancer-causes/tobacco-and-cancer/e-cigarettes.html>)

Written by      References



The American Cancer Society medical and editorial content team (</cancer/acs-medical-content-and-news-staff.html>)

Our team is made up of doctors and oncology certified nurses with deep knowledge of cancer care as well as journalists, editors, and translators with extensive experience in medical writing.

Last Medical Review: November 15, 2018 | Last Revised: September 9, 2019

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OCE\_Inspection\_Search\_Report

Compliance Check Inspections of Tobacco Product Retailers Through 12/31/19 - Search Results											
You searched for:											
State is MD											
Product Type Purchased by Minor is: ENDS / E-liquid											
Decision Date: 01/01/2019 through 12/31/2019											
Minor Involved: Yes											
Sale to Minor: Yes											
Retailer Name	Street Address	City	State	Zip	Minor Involved	Sale to Minor	Product Type	Brand	Inspection Date	Decision Date	Inspection Result
ROYAL FARMS	6100 HOLABIRD AVENUE	BALTIMORE	MD	21224	Yes	Yes	ENDS / E-liquid	JUUL	11/26/2019	12/26/2019	Warning Letter Issued
MONTEREY MART AND CAFE	5901 MONTROSE ROAD	ROCKVILLE	MD	20852	Yes	Yes	ENDS / E-liquid	JUUL	11/20/2019	12/19/2019	Warning Letter Issued
TOBACCO REPUBLIC	7091 BERRY ROAD	ACCOKEEK	MD	20607	Yes	Yes	ENDS / E-liquid	JUUL	See Complaint	12/16/2019	Civil Money Penalty
BP	910 WEST STREET	ANNAPOLIS	MD	21401	Yes	Yes	ENDS / E-liquid	JUUL	11/13/2019	12/12/2019	Warning Letter Issued
BP/GK MARKET	18403 MAUGANS AVE	HAGERSTOWN	MD	21742	Yes	Yes	ENDS / E-liquid	JUUL	11/21/2019	12/12/2019	Warning Letter Issued
SHOP EXPRESS CONVENIENCE STORE	5010 FREDERICK AVE	BALTIMORE	MD	21228	Yes	Yes	ENDS / E-liquid	JUUL	11/15/2019	12/12/2019	Warning Letter Issued
TOBACCO MASTERS	5426 SILVER HILL RD	DISTRICT HEIGHTS	MD	20747	Yes	Yes	ENDS / E-liquid	JUUL	11/14/2019	12/12/2019	Warning Letter Issued
24 HR TOBACCO AND GROCERY	3216 BRANCH AVE	TEMPLE HILLS	MD	20748	Yes	Yes	ENDS / E-liquid	JUUL	See Complaint	12/10/2019	Civil Money Penalty
SEFANIT BP	2801 EDMONDSON AVENUE	BALTIMORE	MD	21223	Yes	Yes	ENDS / E-liquid	JUUL	See Complaint	12/10/2019	Civil Money Penalty
ROYAL FARMS 34	15 HANOVER PIKE	REISTERSTOWN	MD	21136	Yes	Yes	ENDS / E-liquid	JUUL	See Complaint	12/06/2019	Civil Money Penalty
LIBERTY GAS AND FOOD COURT	6425 DOBBIN ROAD	COLUMBIA	MD	21045	Yes	Yes	ENDS / E-liquid	JUUL	See Complaint	12/04/2019	Civil Money Penalty
MOBIL / SNACK SHOP	7460 ANNAPOLIS ROAD	HYATTSVILLE	MD	20784	Yes	Yes	ENDS / E-liquid	JUUL	See Complaint	12/03/2019	Civil Money Penalty
MORAVIA BP	5921 MORAVIA ROAD	BALTIMORE	MD	21206	Yes	Yes	ENDS / E-liquid	JUUL	See Complaint	12/02/2019	Civil Money Penalty
ZIP IN MART	6801 LIVINGSTON ROAD	OXON HILL	MD	20745	Yes	Yes	ENDS / E-liquid	JUUL	See Complaint	11/19/2019	Civil Money Penalty
SHELL	8711 GREENBELT ROAD	GREENBELT	MD	20770	Yes	Yes	ENDS / E-liquid	JUUL	See Complaint	11/19/2019	Civil Money Penalty
7-ELEVEN	3224 WASHINGTON BLVD	BALTIMORE	MD	21230	Yes	Yes	ENDS / E-liquid	JUUL	10/23/2019	11/14/2019	Warning Letter Issued
MARATHON	900 E PATAPSCO AVE	BALTIMORE	MD	21225	Yes	Yes	ENDS / E-liquid	JUUL	10/22/2019	11/14/2019	Warning Letter Issued
HAMPTON MALL EXXON / TIGER MART	8901 CENTRAL AVENUE	CAPITOL HEIGHTS	MD	20743	Yes	Yes	ENDS / E-liquid	JUUL	See Complaint	11/13/2019	Civil Money Penalty
SUNOCO	7750 ANNAPOLIS ROAD	HYATTSVILLE	MD	20784	Yes	Yes	ENDS / E-liquid	JUUL	See Complaint	11/07/2019	Civil Money Penalty
NEWSSTAND / FABER SHOPS 1211	1515 NORTH CHARLES STREET	BALTIMORE	MD	21201	Yes	Yes	ENDS / E-liquid	JUUL	10/02/2019	10/31/2019	Warning Letter Issued
EXXON / TIGER MART	1601 BELMONT AVENUE	BALTIMORE	MD	21244	Yes	Yes	ENDS / E-liquid	JUUL	10/04/2019	10/31/2019	Warning Letter Issued
TOBACCO STOP	400 WEST LEXINGTON STREET SUITE 22A	BALTIMORE	MD	21201	Yes	Yes	ENDS / E-liquid	blu	10/02/2019	10/31/2019	Warning Letter Issued
SHOCKERS	7110 HARFORD ROAD	PARKVILLE	MD	21234	Yes	Yes	ENDS / E-liquid	JUUL	See Complaint	10/29/2019	Civil Money Penalty
FOOD LION 1442	6920 CRESTWOOD BOULEVARD	FREDERICK	MD	21703	Yes	Yes	ENDS / E-liquid	Vuse	See Complaint	10/25/2019	Civil Money Penalty
7-ELEVEN 23860	100 SOUTH BROADWAY	BALTIMORE	MD	21231	Yes	Yes	ENDS / E-liquid	JUUL	08/28/2019	10/24/2019	Warning Letter Issued
CARROLL MOTOR FUELS / CARROLL MARKET	8710 LIBERTY ROAD	RANDALLSTOWN	MD	21133	Yes	Yes	ENDS / E-liquid	JUUL	09/26/2019	10/24/2019	Warning Letter Issued
LUCKIES STORE AND DELI	7713 BALTIMORE ANNAPOLIS BOULEVARD	GLEN BURNIE	MD	21060	Yes	Yes	ENDS / E-liquid	JUUL	09/25/2019	10/24/2019	Warning Letter Issued
WOODMOOR SHELL	10144 COLESVILLE ROAD	SILVER SPRING	MD	20901	Yes	Yes	ENDS / E-liquid	JUUL	09/26/2019	10/24/2019	Warning Letter Issued
7-ELEVEN 28840	7305 MACARTHUR BOULEVARD	BETHESDA	MD	20816	Yes	Yes	ENDS / E-liquid	JUUL	See Complaint	10/22/2019	Civil Money Penalty
ONE STOP CONVENIENCE AND DELI	11700 REISTERSTOWN ROAD, SUITE D	REISTERSTOWN	MD	21136	Yes	Yes	ENDS / E-liquid	blu	09/18/2019	10/10/2019	Warning Letter Issued
MARATHON	909 DUNDALK AVENUE	BALTIMORE	MD	21224	Yes	Yes	ENDS / E-liquid	JUUL	09/19/2019	10/10/2019	Warning Letter Issued
SHELL	6001 GREENBELT ROAD	BERWYN HEIGHTS	MD	20740	Yes	Yes	ENDS / E-liquid	JUUL	09/05/2019	10/10/2019	Warning Letter Issued
EXXON / TIGER MART	6211 OLD BRANCH AVENUE	CAMP SPRINGS	MD	20748	Yes	Yes	ENDS / E-liquid	JUUL	09/17/2019	10/03/2019	Warning Letter Issued
FUSION MART GROCERY STORE	3709 PULASKI HIGHWAY	ABINGDON	MD	21009	Yes	Yes	ENDS / E-liquid	JUUL	09/16/2019	10/03/2019	Warning Letter Issued
7-ELEVEN 34747	2101 SANDYMOUNT ROAD	FINKSBURG	MD	21048	Yes	Yes	ENDS / E-liquid	JUUL	07/08/2019	09/26/2019	Warning Letter Issued
SUNOCO / APLUS	9630 MYERSVILLE ROAD	MYERSVILLE	MD	21773	Yes	Yes	ENDS / E-liquid	JUUL	09/12/2019	09/26/2019	Warning Letter Issued
CROWN	501 EAST 33RD STREET	BALTIMORE	MD	21218	Yes	Yes	ENDS / E-liquid	Other	08/29/2019	09/26/2019	Warning Letter Issued
LUCKY'S DELI AND MARKET	445 EAST FORT AVENUE	BALTIMORE	MD	21230	Yes	Yes	ENDS / E-liquid	blu	08/28/2019	09/26/2019	Warning Letter Issued
EXXON / TIGER MART	2333 EASTERN BOULEVARD	MIDDLE RIVER	MD	21220	Yes	Yes	ENDS / E-liquid	JUUL	09/12/2019	09/26/2019	Warning Letter Issued
JIMMIE'S PADDOCK LIQUORS	4740 CRAIN HIGHWAY	WHITE PLAINS	MD	20695	Yes	Yes	ENDS / E-liquid	JUUL	09/10/2019	09/26/2019	Warning Letter Issued
7-ELEVEN 34280	1465 KEY HIGHWAY	BALTIMORE	MD	21230	Yes	Yes	ENDS / E-liquid	JUUL	08/28/2019	09/19/2019	Warning Letter Issued
ANN'S GROCERY	140 SOUTH ANN STREET	BALTIMORE	MD	21231	Yes	Yes	ENDS / E-liquid	JUUL	08/22/2019	09/12/2019	Warning Letter Issued
GLI SMOKER'S CHOICE	4 ALLEGHENY AVENUE	TOWSON	MD	21204	Yes	Yes	ENDS / E-liquid	JUUL	08/20/2019	09/12/2019	Warning Letter Issued
EXXON	31 HEATHER LANE	PERRYVILLE	MD	21903	Yes	Yes	ENDS / E-liquid	JUUL	08/23/2019	09/12/2019	Warning Letter Issued
EXXON	11430 ROCKVILLE PIKE	ROCKVILLE	MD	20852	Yes	Yes	ENDS / E-liquid	JUUL	08/20/2019	09/12/2019	Warning Letter Issued
THE GREAT GREEN GOAT SMOKE SHOP	1507 WEST PATRICK STREET, SUITE 3	FREDERICK	MD	21702	Yes	Yes	ENDS / E-liquid	JUUL	08/14/2019	09/12/2019	Warning Letter Issued
HANOVER LIQUOR	1701 S HANOVER ST	BALTIMORE	MD	21230	Yes	Yes	ENDS / E-liquid	JUUL	08/28/2019	09/12/2019	Warning Letter Issued
MIMI'S STATION	12020 ROUSBY HALL RD	LUSBY	MD	20657	Yes	Yes	ENDS / E-liquid	JUUL	08/28/2019	09/12/2019	Warning Letter Issued
RAS AND NATTY	402 YORK ROAD	TOWSON	MD	21204	Yes	Yes	ENDS / E-liquid	JUUL	08/20/2019	09/12/2019	Warning Letter Issued
SHEETZ	429 VIRGINIA AVENUE	CUMBERLAND	MD	21502	Yes	Yes	ENDS / E-liquid	JUUL	08/15/2019	09/12/2019	Warning Letter Issued
MARLBORO VILLAGE EXXON	5111 JOHN ROGERS BOULEVARD	UPPER MARLBORO	MD	20772	Yes	Yes	ENDS / E-liquid	JUUL	See Complaint	09/03/2019	Civil Money Penalty
FOOD LION 1211	1216 NANTICOKE RD	SALISBURY	MD	21801	Yes	Yes	ENDS / E-liquid	blu	08/05/2019	08/29/2019	Warning Letter Issued

ROYAL FARMS 127	7900 ROYALTY WAY	SALISBURY	MD	21801	Yes	Yes	ENDS / E-liquid	JUUL	08/05/2019	08/29/2019	Warning Letter Issued
BP	5320 YORK ROAD	BALTIMORE	MD	21212	Yes	Yes	ENDS / E-liquid	JUUL	07/30/2019	08/29/2019	Warning Letter Issued
EXXON / TIGER MART	7801 SANDY SPRING ROAD	LAUREL	MD	20707	Yes	Yes	ENDS / E-liquid	JUUL	08/05/2019	08/29/2019	Warning Letter Issued
ROYAL FARMS	7204 YORK ROAD	BALTIMORE	MD	21212	Yes	Yes	ENDS / E-liquid	JUUL	07/30/2019	08/29/2019	Warning Letter Issued
HIGH'S	22550 JEFFERSON BLVD	SMITHSBURG	MD	21783	Yes	Yes	ENDS / E-liquid	JUUL	08/08/2019	08/29/2019	Warning Letter Issued
7-ELEVEN 32390	3393 LAUREL FORT MEADE ROAD	LAUREL	MD	20724	Yes	Yes	ENDS / E-liquid	JUUL	See Complaint	08/26/2019	Civil Money Penalty
FOOD LION 2566	12675 LAUREL BOWIE ROAD	LAUREL	MD	20708	Yes	Yes	ENDS / E-liquid	blu	See Complaint	08/23/2019	Civil Money Penalty
FREESTATE	11295 VEIRS MILL ROAD	WHEATON	MD	20902	Yes	Yes	ENDS / E-liquid	blu	See Complaint	08/23/2019	Civil Money Penalty
2 & 4 LIQUORS	6200 SOLOMONS ISLAND RD	HUNTINGTOWN	MD	20639	Yes	Yes	ENDS / E-liquid	JUUL	07/27/2019	08/22/2019	Warning Letter Issued
DISCOUNT MART 24/7	5519 LIVINGSTON ROAD	OXON HILL	MD	20745	Yes	Yes	ENDS / E-liquid	JUUL	07/12/2019	08/08/2019	Warning Letter Issued
MGM AND COMPANY	101 MGM NATIONAL AVENUE	OXON HILL	MD	20745	Yes	Yes	ENDS / E-liquid	JUUL	07/11/2019	08/08/2019	Warning Letter Issued
SUNOCO/ FOOD MART	398 BALTIMORE BOULEVARD	WESTMINSTER	MD	21157	Yes	Yes	ENDS / E-liquid	JUUL	07/11/2019	08/08/2019	Warning Letter Issued
LIBERTY FOOD SHOP	23 CARROLL PLZ	WESTMINSTER	MD	21157	Yes	Yes	ENDS / E-liquid	JUUL	07/15/2019	08/08/2019	Warning Letter Issued
ONE FLIGHT UP	56 MAIN ST	REISTERSTOWN	MD	21136	Yes	Yes	ENDS / E-liquid	JUUL	06/26/2019	07/25/2019	Warning Letter Issued
24 HR TOBACCO AND GROCERY	3216 BRANCH AVE	TEMPLE HILLS	MD	20748	Yes	Yes	ENDS / E-liquid	JUUL	06/19/2019	07/18/2019	Warning Letter Issued
ROYAL FARMS 347	2050 YELLOW SPRINGS RD	FREDERICK	MD	21702	Yes	Yes	ENDS / E-liquid	JUUL	06/11/2019	07/18/2019	Warning Letter Issued
DISCOUNT TOBACCO	3905 BRANCH AVENUE	TEMPLE HILLS	MD	20748	Yes	Yes	ENDS / E-liquid	JUUL	06/14/2019	07/18/2019	Warning Letter Issued
EXXON	3000 COLEBROOK DRIVE	SUITLAND	MD	20746	Yes	Yes	ENDS / E-liquid	blu	06/17/2019	07/18/2019	Warning Letter Issued
TOBACCO AND WIRELESS	3217 BRINKLEY ROAD	TEMPLE HILLS	MD	20748	Yes	Yes	ENDS / E-liquid	JUUL	06/14/2019	07/18/2019	Warning Letter Issued
MORAVIA BP	5921 MORAVIA ROAD	BALTIMORE	MD	21206	Yes	Yes	ENDS / E-liquid	JUUL	06/07/2019	07/11/2019	Warning Letter Issued
TOBACCO REPUBLIC	7091 BERRY ROAD	ACCOKEEK	MD	20607	Yes	Yes	ENDS / E-liquid	JUUL	06/07/2019	07/11/2019	Warning Letter Issued
TIGER MART / EXXON	1804 EDGEWOOD ROAD	EDGEWOOD	MD	21040	Yes	Yes	ENDS / E-liquid	JUUL	See Complaint	07/01/2019	Civil Money Penalty
ROYAL FARMS STORE #47	12545 EASTERN AVENUE	MIDDLE RIVER	MD	21220	Yes	Yes	ENDS / E-liquid	JUUL	05/14/2019	06/27/2019	Warning Letter Issued
ROYAL FARM STORE 66	9600 PULASKI HIGHWAY	MIDDLE RIVER	MD	21220	Yes	Yes	ENDS / E-liquid	JUUL	05/14/2019	06/27/2019	Warning Letter Issued
7-ELEVEN	140 FREDERICK ROAD, SUITE A	THURMONT	MD	21788	Yes	Yes	ENDS / E-liquid	JUUL	05/14/2019	06/27/2019	Warning Letter Issued
LOVE'S TRAVEL STOP	14188 PERINI DRIVE	HAGERSTOWN	MD	21742	Yes	Yes	ENDS / E-liquid	JUUL	05/07/2019	06/27/2019	Warning Letter Issued
TOBACCO STOP	3351 CORRIDOR MARKET PL	LAUREL	MD	20724	Yes	Yes	ENDS / E-liquid	JUUL	05/20/2019	06/27/2019	Warning Letter Issued
CITGO / XPRESS MART	7237 RITCHIE HIGHWAY	GLEN BURNIE	MD	21061	Yes	Yes	ENDS / E-liquid	Other	05/06/2019	06/20/2019	Warning Letter Issued
TOBACCO & GIFTS	7387 BALTIMORE ANNAPOLIS	GLEN BURNIE	MD	21061	Yes	Yes	ENDS / E-liquid	blu	05/13/2019	06/20/2019	Warning Letter Issued
TOBACCO STOP	7110 RITCHIE HWY	GLEN BURNIE	MD	21061	Yes	Yes	ENDS / E-liquid	JUUL	05/13/2019	06/20/2019	Warning Letter Issued
7-ELEVEN 23702	9100 LIBERTY ROAD	RANDALLSTOWN	MD	21133	Yes	Yes	ENDS / E-liquid	blu	See Complaint	06/14/2019	Civil Money Penalty
7-ELEVEN 25816	6001 HARFORD ROAD	BALTIMORE	MD	21214	Yes	Yes	ENDS / E-liquid	JUUL	05/03/2019	06/13/2019	Warning Letter Issued
SHELL / CORNER MART	935 YORK ROAD	TOWSON	MD	21204	Yes	Yes	ENDS / E-liquid	JUUL	05/01/2019	06/13/2019	Warning Letter Issued
EXXON / TIGER MART	5425 FALLS ROAD	BALTIMORE	MD	21210	Yes	Yes	ENDS / E-liquid	JUUL	See Complaint	06/12/2019	Civil Money Penalty
7-ELEVEN 27456E	5401 RADECKE AVENUE	BALTIMORE	MD	21206	Yes	Yes	ENDS / E-liquid	JUUL	See Complaint	06/11/2019	Civil Money Penalty
PILOT TRAVEL CENTER	11633 GREENCASTLE PIKE	HAGERSTOWN	MD	21740	Yes	Yes	ENDS / E-liquid	JUUL	04/30/2019	06/06/2019	Warning Letter Issued
ROYAL FARMS 16	6901 RITCHIE HIGHWAY	GLEN BURNIE	MD	21061	Yes	Yes	ENDS / E-liquid	JUUL	See Complaint	06/04/2019	Civil Money Penalty
DISCOUNT CIGARETTES	5716 RITCHIE HIGHWAY	BROOKLYN PARK	MD	21225	Yes	Yes	ENDS / E-liquid	blu	See Complaint	06/03/2019	Civil Money Penalty
29 CONVENIENCE MART	10755 COLUMBIA PIKE	SILVER SPRING	MD	20901	Yes	Yes	ENDS / E-liquid	JUUL	04/06/2019	05/30/2019	Warning Letter Issued
ROYAL FARMS STORE #34	15 HANOVER PIKE	REISTERSTOWN	MD	21136	Yes	Yes	ENDS / E-liquid	JUUL	04/22/2019	05/30/2019	Warning Letter Issued
7-ELEVEN	1752 JARRETTSVILLE ROAD	JARRETTSVILLE	MD	21084	Yes	Yes	ENDS / E-liquid	JUUL	04/18/2019	05/30/2019	Warning Letter Issued
CF CARROLL / CARROLL MART	1900 NORTH ROLLING ROAD	WINDSOR MILL	MD	21244	Yes	Yes	ENDS / E-liquid	JUUL	04/22/2019	05/30/2019	Warning Letter Issued
CF CARROLL MOTOR FUELS / CARROLL MART	1755 JARRETTSVILLE ROAD	JARRETTSVILLE	MD	21084	Yes	Yes	ENDS / E-liquid	JUUL	04/18/2019	05/30/2019	Warning Letter Issued
GULF	7600 ANNAPOLIS RD	LAMHAM	MD	20706	Yes	Yes	ENDS / E-liquid	JUUL	04/09/2019	05/23/2019	Warning Letter Issued
DISCOUNT TOBACCO PALACE	4823 MARLBORO PIKE	CAPITOL HEIGHTS	MD	20743	Yes	Yes	ENDS / E-liquid	JUUL	04/02/2019	05/16/2019	Warning Letter Issued
EXXON	11055 BALTIMORE AVENUE	BELTSVILLE	MD	20705	Yes	Yes	ENDS / E-liquid	JUUL	04/08/2019	05/16/2019	Warning Letter Issued
SHELL / FOOD MART	8711 GREENBELT ROAD	GREENBELT	MD	20770	Yes	Yes	ENDS / E-liquid	JUUL	04/09/2019	05/16/2019	Warning Letter Issued
TOBACCO & GROCERY	6302B MARLBORO PIKE	DISTRICT HEIGHTS	MD	20747	Yes	Yes	ENDS / E-liquid	JUUL	04/02/2019	05/16/2019	Warning Letter Issued
SHELL	10920 BALTIMORE AVE	BELTSVILLE	MD	20705	Yes	Yes	ENDS / E-liquid	JUUL	04/08/2019	05/16/2019	Warning Letter Issued
VAPE N TOBACCO	1346 CAPE SAINT CLAIRE ROAD	ANNAPOLIS	MD	21409	Yes	Yes	ENDS / E-liquid	JUUL	See Complaint	05/10/2019	Civil Money Penalty
FASTOP / SHELL	9880 SOUTHERN MARYLAND	DUNKIRK	MD	20754	Yes	Yes	ENDS / E-liquid	JUUL	03/26/2019	05/09/2019	Warning Letter Issued
MONOPOLY GROCERY & TOBACCO	329 N EUTAW ST	BALTIMORE	MD	21201	Yes	Yes	ENDS / E-liquid	JUUL	03/29/2019	05/09/2019	Warning Letter Issued
FOOD LION 1543	121 CRAIN HIGHWAY NORTH	GLEN BURNIE	MD	21061	Yes	Yes	ENDS / E-liquid	blu	See Complaint	05/08/2019	Civil Money Penalty
WALGREENS 7554	7901 RITCHIE HIGHWAY	GLEN BURNIE	MD	21061	Yes	Yes	ENDS / E-liquid	JUUL	See Complaint	05/08/2019	Civil Money Penalty
CARROLL MART / CARROLL MOTOR FUELS	500 FREDERICK RD	CATONSVILLE	MD	21228	Yes	Yes	ENDS / E-liquid	JUUL	03/13/2019	05/02/2019	Warning Letter Issued
EXXON / TIGER MART	12245 VEIRS MILL ROAD	SILVER SPRING	MD	20906	Yes	Yes	ENDS / E-liquid	JUUL	See Complaint	05/02/2019	Civil Money Penalty
BT NEWSTAND	3 BETHESDA METRO CENTER, UNIT B011	BETHESDA	MD	20814	Yes	Yes	ENDS / E-liquid	blu	03/06/2019	04/25/2019	Warning Letter Issued
EXXON	10335 OLD GEORGETOWN ROAD	BETHESDA	MD	20814	Yes	Yes	ENDS / E-liquid	JUUL	03/05/2019	04/25/2019	Warning Letter Issued
EXXON	26 SOUTH YODER STREET	GRANTSVILLE	MD	21536	Yes	Yes	ENDS / E-liquid	Vuse	02/25/2019	04/18/2019	Warning Letter Issued
FOOD LION #1442	6920 CRESTWOOD BLVD	FREDERICK	MD	21703	Yes	Yes	ENDS / E-liquid	Vuse	02/19/2019	04/11/2019	Warning Letter Issued
7-ELEVEN 39220	7729 SUNDAYS LANE	FREDERICK	MD	21702	Yes	Yes	ENDS / E-liquid	JUUL	02/19/2019	04/11/2019	Warning Letter Issued
CROWN EXPRESS MART	17700 ELGIN ROAD	POOLESVILLE	MD	20837	Yes	Yes	ENDS / E-liquid	JUUL	02/12/2019	04/11/2019	Warning Letter Issued
SHELL / DASH IN	9220 CRAIN HIGHWAY	UPPER MARLBORO	MD	20772	Yes	Yes	ENDS / E-liquid	blu	02/21/2019	04/11/2019	Warning Letter Issued
EXXON/VILLAGE SHOP	5111 JOHN ROGERS BLVD	UPPER MARLBORO	MD	20772	Yes	Yes	ENDS / E-liquid	JUUL	02/21/2019	04/11/2019	Warning Letter Issued
EXXON / TIGER MART	4040 POWDER MILL ROAD	BELTSVILLE	MD	20705	Yes	Yes	ENDS / E-liquid	blu	02/14/2019	04/11/2019	Warning Letter Issued
7-ELEVEN 21081 D	9398 BALTIMORE NATIONAL PIKE	ELLCOTT CITY	MD	21042	Yes	Yes	ENDS / E-liquid	JUUL	02/07/2019	04/04/2019	Warning Letter Issued
7-ELEVEN 32390	3393 LAUREL FORT MEADE	LAUREL	MD	20724	Yes	Yes	ENDS / E-liquid	JUUL	01/30/2019	04/04/2019	Warning Letter Issued
7-ELEVEN	8472 PINEY BRANCH RD	SILVER SPRING	MD	20901	Yes	Yes	ENDS / E-liquid	blu	01/26/2019	04/04/2019	Warning Letter Issued

<b>7-ELEVEN</b>	7411 CENTRAL AVE	CAPITOL HEIGHTS	MD	20743	Yes	Yes	ENDS / E-liquid	JUUL	01/31/2019	04/04/2019	Warning Letter Issued
<b>CORK 'N BOTTLE LIQUOR</b>	516 MAIN ST	LAUREL	MD	20707	Yes	Yes	ENDS / E-liquid	JUUL	01/30/2019	04/04/2019	Warning Letter Issued
<b>CITGO</b>	7750 ANNAPOLIS RD	LANHAM	MD	20784	Yes	Yes	ENDS / E-liquid	blu	01/25/2019	04/04/2019	Warning Letter Issued
<b>EXXON / TIGER MART</b>	8901 CENTRAL AVE	CAPITOL HEIGHTS	MD	20743	Yes	Yes	ENDS / E-liquid	JUUL	01/31/2019	04/04/2019	Warning Letter Issued
<b>MOBIL / SNACK SHOP</b>	15450 GEORGIA AVENUE	ROCKVILLE	MD	20853	Yes	Yes	ENDS / E-liquid	Vuse	01/28/2019	04/04/2019	Warning Letter Issued
<b>WALGREENS #5623</b>	3801 LIBERTY HEIGHTS AVENUE	BALTIMORE	MD	21215	Yes	Yes	ENDS / E-liquid	JUUL	01/11/2019	03/28/2019	Warning Letter Issued
<b>BP / SNACK SHOP</b>	3601 DOLFIELD ROAD	BALTIMORE	MD	21215	Yes	Yes	ENDS / E-liquid	JUUL	01/11/2019	03/28/2019	Warning Letter Issued
<b>SHELL / DASH IN</b>	3620 MATTAWOMAN BEANTOWN ROAD	WALDORF	MD	20601	Yes	Yes	ENDS / E-liquid	blu	01/17/2019	03/28/2019	Warning Letter Issued
<b>7-ELEVEN</b>	730 EAST COLLEGE PKWY	ANNAPOLIS	MD	21409	Yes	Yes	ENDS / E-liquid	JUUL	01/04/2019	03/21/2019	Warning Letter Issued
<b>TOBACCO MALL</b>	2039 EAST JOPPA ROAD	BALTIMORE	MD	21234	Yes	Yes	ENDS / E-liquid	JUUL	01/05/2019	03/21/2019	Warning Letter Issued
<b>SHELL / FOOD MART</b>	8309 ANNAPOLIS ROAD	NEW CARROLLTON	MD	20784	Yes	Yes	ENDS / E-liquid	JUUL	12/20/2018	03/07/2019	Warning Letter Issued
<b>FREESTATE</b>	11295 VEIRS MILL RD	SILVER SPRING	MD	20902	Yes	Yes	ENDS / E-liquid	blu	12/10/2018	02/28/2019	Warning Letter Issued
<b>US FUEL</b>	5901 GREENBELT ROAD	BERWYN HEIGHTS	MD	20740	Yes	Yes	ENDS / E-liquid	JUUL	12/13/2018	02/28/2019	Warning Letter Issued
<b>SUNOCO</b>	3599 EAST WEST HWY	HYATTSVILLE	MD	20782	Yes	Yes	ENDS / E-liquid	JUUL	12/14/2018	02/28/2019	Warning Letter Issued
<b>7-ELEVEN</b>	4404 KNOX ROAD	COLLEGE PARK	MD	20740	Yes	Yes	ENDS / E-liquid	JUUL	12/04/2018	02/14/2019	Warning Letter Issued
<b>THE MARKET AT AC AND T</b>	713 NORTH MAIN STREET	BOONSBORO	MD	21713	Yes	Yes	ENDS / E-liquid	Vuse	12/04/2018	02/14/2019	Warning Letter Issued
<b>AC&amp;T / THE MARKET AT AC&amp;T</b>	18141 GARLAND GROH BLVD	HAGERSTOWN	MD	21740	Yes	Yes	ENDS / E-liquid	Vuse	12/06/2018	02/14/2019	Warning Letter Issued
<b>SUNOCO</b>	6360 NEW HAMPSHIRE AVENUE	TAKOMA PARK	MD	20912	Yes	Yes	ENDS / E-liquid	JUUL	10/29/2018	02/14/2019	Warning Letter Issued
<b>SHELL</b>	3617 FORESTVILLE ROAD	DISTRICT HEIGHTS	MD	20747	Yes	Yes	ENDS / E-liquid	blu	11/24/2018	02/07/2019	Warning Letter Issued
<b>7-ELEVEN</b>	9464 LANHAM SEVERN ROAD	SEABROOK	MD	20706	Yes	Yes	ENDS / E-liquid	JUUL	11/14/2018	01/24/2019	Warning Letter Issued
<b>ANDREWS SHELL SERVICE</b>	6408 AUTH ROAD	SUITLAND	MD	20746	Yes	Yes	ENDS / E-liquid	JUUL	11/13/2018	01/24/2019	Warning Letter Issued
<b>EXXON / TIGER MART</b>	10375 RED RUN BOULEVARD	OWINGS MILLS	MD	21117	Yes	Yes	ENDS / E-liquid	blu	11/14/2018	01/24/2019	Warning Letter Issued
<b>ZIP IN MART</b>	6801 LIVINGSTON ROAD	OXON HILL	MD	20745	Yes	Yes	ENDS / E-liquid	JUUL	11/08/2018	01/17/2019	Warning Letter Issued
<b>W EXPRESS</b>	9400 LANHAM SEVERN ROAD 6	LANHAM	MD	20706	Yes	Yes	ENDS / E-liquid	JUUL	11/01/2018	01/10/2019	Warning Letter Issued
<b>MOBIL / SNACK SHOP</b>	7460 ANNAPOLIS ROAD	HYATTSVILLE	MD	20784	Yes	Yes	ENDS / E-liquid	JUUL	11/07/2018	01/10/2019	Warning Letter Issued
<b>SHELL</b>	100 UNIVERSITY BOULEVARD WEST	SILVER SPRING	MD	20901	Yes	Yes	ENDS / E-liquid	JUUL	10/29/2018	01/10/2019	Warning Letter Issued
<b>BP</b>	1601 YORK ROAD	LUTHERVILLE TIMONIUM	MD	21093	Yes	Yes	ENDS / E-liquid	JUUL	See Complaint	01/08/2019	Civil Money Penalty
<b>7-ELEVEN 11655</b>	8200 MARTIN LUTHER KING JUNIOR HIGHWAY	GLENARDEN	MD	20706	Yes	Yes	ENDS / E-liquid	JUUL	11/01/2018	01/03/2019	Warning Letter Issued

Anthony Capotosti & Tzion Gavriel  
529Vapes  
529 S Broadway Baltimore MD 21231

To whom it may concern my name is Anthony Capotosti and I am writing you on behalf of my shop, 529 Vapes. We are a small independent business located in historic Fells Point, Baltimore. Our shop is dedicated to bringing the people of Fells Point a clean and pleasant atmosphere while providing them with the highest quality vape liquids on the market. It is our goal as a shop to help our customers through the rough road of quitting smoking harmful cigarettes and to ensure each and every one of them gets on a path to cleaner healthier living.

An 86% wholesale tax increase would not only drastically hurt myself, my business, and my employees. It also has the potential to hurt every one of my customers. A tax increase of this magnitude would make it very hard for my business to stay afloat resulting in my livelihood being affected as well as my employees who rely on this shop to support themselves, and their families.

This tax would also be detrimental to those actively striving for a healthier alternative to an addiction that kills over 7,500 adults each year in Maryland. The prices of E-liquids and vape devices would skyrocket, causing these individuals to go back to smoking addictive cigarettes. This would have a direct impact on the individuals throughout Maryland. An increase of wholesale tax would almost certainly cause the preventable death of many adults.

I implore you to actively look at the lives of adult smokers who have switched from cigarettes to vaping and hear the stories of how their lives have changed. It is truly inspiring and is what drives me and my shop to provide the best care possible for our surrounding community.

529 Vapes is aware of the issues plaguing our youth-related to vaping and we strive every day to ensure any and all of our products do not fall into the hands of minors and that they are only used in responsible ways by responsible adults. We ask today that you dismiss this 86% tax increase so that we can continue providing this service to the great people of Baltimore.

Sincerely a concerned vape shop owner and Baltimore city citizen  
Anthony Capotosti

January 28, 2020

To whom it may concern,

I'm writing you as a Maryland taxpayer, voter, and business owner that I am opposed to bill SB03. A wholesale tax of that magnitude would not only destroy my business, but the businesses of many others like me. Taxes like SB03 have been implemented in other states around the country and have had catastrophic results. If this bill passes, I would be out of a job and would lose my entire investment into my business. We are not big tobacco, nor are we Juul. We are a small business that helps adults stop using cigarettes. We also employ other Marylanders that will also lose their jobs if this bill passes. Please consider local business when you make your choice and consider other more reasonable options that could not only help local business, but help keep these products on the market to continue helping our citizens.

Thank you,

Brett Bibb

Class 5 Vapors

January 22, 2020

Dear Legislators,

My name is Candice Gott and I am a small business owner and member of the Maryland Vapor Alliance. I am writing to oppose SB 3, a bill that would tax my small business into bankruptcy.

I want you to know that I am not big tobacco and I am not Juul. Per the National Youth Tobacco Survey, the product teens are using most is Juul. My Vape shop, as well as the other vape shops in Maryland, do not sell Juul or other big tobacco products. The products we are selling is what adults are using to get off cigarettes, and stay off cigarettes. We do not allow anyone who is under the age of 21 in our stores. In fact, no Maryland vape shop has a failed compliance check in the last 2 years.

I smoked cigarettes for 15 years. I tried everything to quit smoking. I tried patches, gum, pills, I even tried being hypnotized. Nothing worked. That is, until I went by a vape shop. I started with a menthol tobacco flavor, which helped me sustain from cigarettes for a few days but I quickly relapsed and was smoking cigarettes again. I went back to the vape shop and got green apple e-liquid. I have not touched a cigarette since that day. I also found I like caramel coffee flavored eliquid. Caramel coffee flavor seems to be a flavor many adults enjoy in many different ways. After a few months of using these flavors, the thought of smoking a cigarette, and tasting tobacco makes me nauseous. I finally rid myself of Marlboro Menthol lights using flavored eliquid.

My husband had a similar experience. Out of this experience, we pooled every dime we had and formed our business. We were moved by how effective vaping was in helping us quit smoking, and decided we could help other people in our community quit as well. We have been in business almost 6 years and while I do not have an exact number, I'm sure we've helped thousands of adults quit combustible cigarettes using flavored eliquid.

We are a total vape shop. What I mean by the word total is that majority of our sales come from vape products. A wholesale tax of this measure would bankrupt me and put me out of business. It would also leave my 13 employees without a means to provide for their families. A vape shop vendor by law means that 70% of our inventory is vape products or accessories. Unlike a gas station or convenience store that can spread this cost out amongst thousands of products, my shop only sells one type of product. The price of my inventory would almost double, this is a cost I would have to float until a product is sold to a customer. This is simply not something my business would be able to sustain over time, or survive. In fact, a 40% wholesale tax was put in place by our neighboring state of Pennsylvania and this put many shops out of business. Many of the shops that remain open in Pennsylvania are struggling to survive. If a 40% wholesale tax did that to small business vape shops in Pennsylvania, imagine what an 86% wholesale tax would do in Maryland. It would be devastating. Once all Maryland vape shops are put out of business that leaves only the big players left. Juul and other big tobacco products would then be able to corner the market.

I am not opposed to a tax. However, I think it should be done in a way that does not put me out of business. Putting small business vape shops out of business has consequences that include my customers finding products on the black market. Items obtained on the black market with not have proper quality control, nor will they be taxed. If such a devastating wholesale tax is imposed, nobody

wins as customers flock to the black market and no taxes are collected, and I close the doors of a business I've dumped my life savings into.

The fact remains, cigarettes kill 480,000 people each year. Flavored nicotine vaping is a harm reduction tool to help people get away from combustible tobacco. The Royal College of Physicians released its warning in 1962 that smoking causes lung cancer and bronchitis. America surgeon general did not release its own warning until 1964. The Royal College of physicians is now telling us that vaping is at least 95% safer than combustible tobacco products. Why would we tax vaping in a way that gives customers no incentive to switch to a much less harmful product?

On top of the Royal College of Physicians claims, there are millions of adults in the United States now claiming the same thing: Vaping has helped them quit smoking and they feel a lot better because of it.

Please impose a fair tax that would keep me in business, keep my employees with a job, and give customers a reason to switch to an alternative that is at least 95% safer than smoking combustible cigarettes.

Very respectfully,

Candice Gott

63 E Chesapeake Beach Rd.  
Owings MD 20736

Chad Warehime  
97 Westview Manor  
York, PA 17408  
Founder/Owner at Place of Vapes, LLC 10037 York Road, Cockeysville Maryland  
21030

To Whom It May Concern:

We opened our business in February with one goal in mind, to help people find a way to quit combustible cigarettes. However, within our first year of business,"our" industry has been attacked countless times, to the point where we almost haven't made it a full year in business. After having severe asthma my entire childhood, as well as being a smoker from the age of 11 to 22, I switched to vaping in 2011. I started with a Traditional Nic Blue Razz Menthol 24mg liquid and worked my way down from there(We didn't have Salt-nic when I started). I have been smoke free since 2011, and in that time, I never had to use my albuterol sulfate inhaler(which has Propylene Glycol in it). Within my first 6 months of vaping my overall health was much better, my gums/teeth were healthier, and I had a lot more money that I was able to start saving. I have been to the dentist and to my respiratory therapist and both have told me there are no negative effects to me at this point(Thats 9 straight years of vaping).

Not only would this tax affect my health and well-being, but my mothers health as well, who after having 5 stints placed in her heart started vaping and has been smoke free for over 3 months. This tax would be detrimental to myself and the one employee that I just hired in the past month, as well as the now 300 plus customers that I serve in my area. The tax itself would cause many businesses like myself to go out of business, and in doing that would cut all sources of income tax and sales tax from those respective businesses. What happened to the "American Dream"? I was a low life dope fiend with no hope and vaping gave me something to live for, but more importantly something to work towards, A dream of owning my own businesses and helping save peoples lives at the same time. Now, after one of my toughest struggles in life(heroin) isn't in the picture anymore, vaping and the people that I meet and get a chance to help in my shop, are why I do what I do now, but if this tax goes into effect, then how am I able to continue helping these people. In just under a year I have been able to help so many people, some of those same people, who now are vape free have come in to tell me how "I saved their life", but with a proposed tax like this, those things won't be possible anymore. With a tax like this, more children will have to bury their parents prematurely, more families will lose/bury loved ones prematurely, thousands of people will become jobless, potentially homeless, and most of those people like me will struggle to pay bills and taxes, but most importantly provide for their families. As a vaper and vape shop owner I hope that you people in power will look at the TRUTH and the LIVES AT STAKE here, and make the right decision.

Thank You,  
Chad Warehime

January 25, 2020

Dear Maryland Legislators,

My name is Charles Gott and I am the owner of Vape Jungle, which consists of 3 small business vape shops in the Maryland community. I am writing to oppose SB3. I provide 13 jobs to employees who have families to support. This small business I have cultivated with my life savings and an immense amount of time, is also how I support my own family.

I smoked cigarettes for a very long time. So long in fact, I never thought I'd actually quit. Since there were so many failed attempts at other "approved" cessation products, I figured all hope was lost and that I would spend the rest of my life addicted to cigarettes. A friend of mine let me try her vape one night at a party. The next day I went into a vape shop and got my first set up. I have now been tobacco free for 5 and a half years. I no longer wheeze, I sleep much better, and I no longer have a nasty smoker's cough. I used coffee flavor to quit, and there is no way I would ever go back to smoking or using a tobacco flavored product. Tobacco is the flavor I wanted to move away from and I'm so glad that I did.

My success in quitting smoking through vaping led me to open my own business. I knew if I could quit smoking using this method, than anyone could. I have helped thousands of people quit smoking in my community. This includes veterans and the elderly.

I want Maryland legislators to understand that we are not big tobacco. We do not carry any big tobacco products or products that big tobacco has a stake in such as Juul. Juul is what the teens are using and for this very reason we have avoided selling this and similar products in our locations, as have other Maryland vape shops. I also take pride in the fact that my business has passed multiple compliance checks. Per FDA generated website data, no Maryland vape shop has failed a compliance check in 2 years! We are doing our part to keep these away from teens. So much that we do not allow anyone under 21 years of age in our stores. We ID at the door, and turn away customers we believe to be making a straw purchase.

An 86% wholesale tax would put me out of business. I cannot float the cost of inventory in my shops at such a steep rate. Just last year, Pennsylvania imposed a 40% wholesale tax and that put a lot of vape shops out of business. If a 40% wholesale tax could do that much damage I believe an 86% wholesale tax would shut down every vape shop in Maryland. This leaves only the big players like Juul left. It ultimately hands the industry back over to big tobacco.

Cigarettes kill close to 500,000 people each year. Yet nicotine flavored vapes have killed no one. Such a steep tax will keep cigarette smokers from converting to a product that is at least 95% safer than cigarettes. This tax will push cigarette smokers away from a technology that could potentially save their life.

Please impose a fair tax that would not shut my shops down. A sales tax option would be much better as I will not be able to keep my doors open with a wholesale tax. I believe our Maryland legislators can

find the right compromise to not hurt small businesses and push current vapers to a dangerous black market to obtain their items.

Kind regards,

Charles Gott

63 E .Chesapeake Beach Rd.  
Owings MD 20736

Ed Hubert

1209 Liberty Rd Apt 226

Eldersburg, MD 21784

To Whom it may concern:

I want to write to strongly oppose SB03 that consists of an 86% wholesale tax and a floor tax. I work for a local vapor shop and I depend on that income. If this bill goes through my employer will close its doors and I will be out of a job. I also depend on this life saving technology to keep me off cigarettes which I quit using flavored vapor products. All you hear on the news is that small businesses are the backbone of our society, but this bill would kill off more than 100 small businesses in Maryland and hundreds of employees would lose their livelihood.

I'm sure there is some way to tax this industry and keep small businesses alive to pay those taxes. The whole point of our legislature is to work with the people of Maryland to find common sense laws that work for everyone and not to make laws that destroy local businesses and jobs. There is always a better way to do things and I urge you to either work with the industry or vote unfavorably on this bill.

I am a single father and I have a teenage daughter that I provide for. In all my years I never thought I would be taxed out of a job, especially by the people that are supposed to be working for the people. So, I urge you to reconsider this action against an industry that is helping people quit deadly cigarettes. The number 1 cause of preventable death in America.

Sincerely,

Ed Hubert

To My Esteemed Maryland State Representatives  
Annapolis MD

From: E.P. Bailey III The Vapor Emporium llc.  
11717 Old National Pike  
New Market, MD 21774

I am writing you today to ask for your reconsideration and vote against SB003.

I am the owner of a Maryland Small Business dedicated to the eradication of smoking rates in Our great state, for the past eight years, we have worked hard to provide our citizens and customers With FDA registered products which have been proven to be a safer and more effective method to Transition smokers from the harmful effects of cancer causing combustible tobacco products and help them quit nicotine altogether.

This Bill will effectively shut down my business, will create a loss of jobs to the employees and myself but more importantly, reduce the efforts made to reduce smoking rates and may turn our Maryland customers back to cancerous tobacco products.

In previous years, our industry and Maryland stores have worked with our state, to increase penalties for those selling to minors, we have supported the legislation to increase the age to purchase tobacco products and ENDS devices to minors, and have supported increased licensing fees to fund additional compliance. This Bill will completely destroy many small businesses, create black market products, and undo the vast gains we have made in reducing the smoking and cancer rates in Maryland, which also has reduced health costs associated with treating those diseases.

I would like to point out, that not a single Maryland licensed shop, has been in violation of the current policies we have worked with the state to decrease youth access to tobacco products.

I would also like to mention, Flavored products have been the single most effective adult product to transition adult smokers to ending their nicotine habit, in what the FDA itself has deemed the least harmful and most effective product on the continuum of risk of cessation products and devices.

Its always been the ultimate goal to reduce the harm done by Big Tobacco companies in our state and and on a national level.

I am urging you to oppose this overreaching, and business and health killing bill, I would love to see the state work hand in hand with this technology to end smoking rates in our state.

We, as an industry, would also love to see our Great State of Maryland, lead the nation, in working with our industry as an example of how this life changing and saving technology and products can eradicate smoking and the related costs and diseases associated with combustible tobacco. We have this opportunity now, please consider it and oppose these unfair and unreasonable regulations and bills

Sincerely  
E. P. Bailey III

Erica Wood

220 painter woods way

Saint Leonard, MD 20685

My name is Erica Wood and I am a Shop Manager for a small family owned business called Vape Jungle. If an 86% tax was implemented it would force the company out of business starting with not being able to keep our products in stock. We would have to raise the prices on product in order to pay the tax and this will cause low wages due to more money being put into the tax. Customers will not continue to shop with us if we cannot keep the products they want in stock. This will cause a huge decrease in sales and will potentially put us out of business.

If my wages were cut I would not be able to afford many things I need including my rent, car, and school. This would be detrimental to my life and my mental stability because I would not be support myself and would be behind on all payments while struggling to find a new job.

This tax would put many Maryland vape shops out of business or the products will be so high in price that people will not want to switch from smoking cigarettes to vaping. Vaping is a safer alternative and should be available and taxed reasonably for the sake of small business owners and all adults.



Hi my name is Jack Nguyen,

I am one of the co owners of DC Vapor, Vape Ink and Vape Exchange. I am writing today in response to bill SB03 to say my partners and I are opposed to this taxation bill. With a taxation bill like this we would be put into a financial crisis along with the dozens of employees that are currently under our employment. We believe that this bill is a direct misrepresentation of what or legislature stands for as well as acting as a sign of carelessness and lack of commitment to its people who heavily relies on it.

Time and time again has the facts been ignored and the research goes unnoticed. We the people put trust in our legislators to look past the veil to uncover your own truth but that too has turned a blind eye. We sacrifice what little we have to fight for the truths and to bring it to your attention, we show reputable research and data and that too falls into idle hands. We ask you to reconsider the implications that this bill will have on our small businesses. It would not just cripple our shops but burden the people that relied on it for a means to an end. An end to traditional and cancerous combustible cigarettes with the highest success chance made possible through vape products. Many may say there are other means to an end but they have not faced the realities of smoking cigarettes.

The other issue this bill will cause is the unemployment of 1000s of people across the state. As I write this letter I am faced with the consequence of telling those who have become friends and family that they will have no job in the future. Those who have spent years with us in order to grow and learn will have seen their time wasted due to those they voted into office.

Accusation targeting the vaping industry for causes of teen deaths were all lies in which the CDC and FDA had proven and linked to THC devices yet no one cares. Allegations that children are addicted to vapes due to its flavors all debunked and proven wrong by universities across the country. International countries who report that vaping in fact saves lives and is 95% safer than combustible cigarettes go ignored. With these many signs and facts it is hard to understand why our legislation is heading backwards rather than forwards. If our younger generation is a concern then why is it that the legislation being presented interest the old. I end this letter by emphasizing that reconsideration of SB03 must happen because the future of many livelihoods depends on it.

Thank you for your efforts,  
Jack Nguyen



Office : 301-937-2807

Gerald Reed

837 Streaker Rd.

Eldersburg, MD 21784

To Whom it May Concern:

Hi my name is Jerry Reed and I quit smoking using flavor vapor products over 6 years ago and I am still cigarette free as of today. I own a small business in my community, and I participate in my local community. Our business has helped Ellicott City residents when they were flooded out twice, We have sponsored local suicide prevention initiatives and collect food for local food drives for the needy. We take pride in our community and we are an active part of said community.

SB03 would destroy my business entirely. There is no way I could comply with an 86% wholesale tax and a floor tax. We do not have the billions that big tobacco has, we are small businesses with much tighter margins that help people quit cigarettes. The Maryland Vapor Alliance is proposing an amendment that would bring a point of sale tax in addition to the 6% sales tax we already pay. I don't like this option, but it would be survivable and displays more common sense than a draconian wholesale tax, especially on small businesses who you know cannot afford it.

I strongly urge you to either accept the MVA's amendment or vote unfavorable on this bill. This is an industry killing bill that no small business can comply with. I've talked with other small businesses in the area and I asked them and even though different industry they could not survive a wholesale tax either. Why are you out to destroy a business and product that helps people quit cigarettes? 1300 people die a day from smoking related illness, EVERY DAY. 7,000 Marylanders die every year from the same cause. Help us save lives and small businesses and not destroy them.

Sincerely,

Jerry Reed

Kyle Vega (Owner)  
Vapor Villa  
730 Frederick Rd.  
Suite 202  
Catonsville MD 21228

Maryland Vape Taxation and Regulation (SB0003)

To whom it may concern:

My name is Kyle Vega, and I am the owner of three vape stores in Maryland. My stores are located in Catonsville, Halethorpe, and Eldersburg. I am writing to you to express my concern about what an 86% wholesale tax would do to my business, customers, employees, my financial situation, and, more importantly, my employees' finances. Over the six years of business, I have employed over 30 people and help thousands make the switch from combustible cigarettes to vaping products. If this 86% were to be implemented, all of that would end. An 86% wholesale tax would mean that my business would have to close its doors at all 3 locations, no question about it. My business would not be the only one, every vape shop owner in Maryland I have spoken to and members of the Maryland Vapor Alliance (MVA), representing 31 vape stores, has said the same. Sudden closure of business would leave me with three leases that still need to be paid, employees that will have no work or income, and customers that will be forced to go back to the single product they wanted to avoid. A product that we know kills half of its users, cigarettes. This tax would make products so expensive that consumers will have no choice but to go back to what will now be the cheaper option, once again, cigarettes. Forcing consumers to retreat back to cigarettes will have an adverse effect on public health. My employees will be without income, without the ability to pay rent, mortgages, car payments, tuition, or provide for themselves or others that depend on them. In a challenging time to find jobs, myself, my two business partners, and our current employees will all be unemployed, searching for our next employment opportunity and stressing everyday of when that day may come. Unfortunately, the bills will not stop coming in, but none of us will have the income to pay those bills.

Additionally, the state will not see additional tax revenue due to the new desired tax implication on nicotine e-liquid products. Simply because there will no longer be any retailers that can support this drastic tax, and no products will be sold. In fact, the state will potentially lose the current 6% of sales tax income received from e-cigarettes related businesses, because once again, this tax will force companies to close. I genuinely hope that you reconsider this significant tax increase on nicotine e-liquid products, for the sake of small businesses in this state, for workers, and for consumers that wish to remain combustible cigarette free. Please also consider the Maryland Vapor Alliance (MVA) amendment of a point of sale tax. Thank you for your time and your public service.

Thank you,

Kyle Vega



Matthew Milby

6814 Autumn View Dr.

Eldersburg, MD 21784

To whom it may concern:

I am writing in opposition to SB03. I've read this bill and an 86% wholesale tax would completely destroy my local small business. The bill also seems to include a floor tax which I simple would not be able to afford. We are Maryland small businesses. We are not big tobacco and we are not Juul. We don't have millions of dollars to comply with high taxes. We could not even survive a 30% wholesale tax, we would close our doors. It looks to me this bill was meant for one thing and one thing only, destroy Maryland small businesses.

They Maryland Vapor Alliance is proposing and amendment that pushes for a point of sale tax. I urge to you consider that tax. That way we can stay and business and still pay increased taxes. I also have 7 employees that would lose their job along with myself and my business partner. I have 3 children under the age of 10 years old that depend on my income. I am a United States Army Disabled Veteran and I have no other way of providing for my family. I suffer from Multiple Sclerosis and I would have no choice but to go on disability to provide for my family.

I don't understand why we would want to tax a 95% safer product to the point of extinction. Cigarettes are the number 1 cause of preventable death in the United States. There is plenty of research to back up my previous statement and can be provided upon request. The CDC has also admitted (tragically late) that the cause of all the disease and death that happened this year was due to Black Market THC cartridges tainted with Vitamin E acetate oil sold by drug dealers. Plain and simple, we get people off of cigarettes and that is a good thing no matter which way you slice it.

I urge you to work with the working small business owners of Maryland to amend this bill to a tax that is palatable and doesn't force us to go out of business. Either that or vote unfavorable on this industry killing bill.

Thank you,

Matthew Milby

Sal Filippelli  
Harbor Vapor  
1743 Fleet St Baltimore, MD 21231

My name is Sal Filippelli and I am the owner of Harbor Vapor in Baltimore Maryland. It has come to my attention that an 86% wholesale tax is being proposed in the State of Maryland. This tax would effectively close my business, as this would make products unaffordable for my customers. When we opened nearly 6 years ago our mission was to give adult smokers an alternative to tobacco cigarettes. We offer the best products and competitive prices. We are in a constant battle with online retailers who price their products barely over wholesale pricing and with little to no overhead they have a huge advantage. Implementing an 85% wholesale tax would give our customers no choice but to purchase online since they could not afford the increase on their vapor products. Our loyal customer base comes to brick and mortar retailers for our customer service, expertise and support with these products. They can also trust that they are getting authentic and properly produced items that purchasing from an Internet retailer cannot guarantee. This wholesale tax would not only affect our customers but as a business we could not sustain and have to layoff our employees. This means loss of income for them to provide for their families. When we close we will no longer be collecting sales tax for the state, which is less money to help with projects that our city and state desperately need. This tax is unfair to adult smokers who want an alternative to cigarettes and they should have the right to have a choice. Taxing these products at such a high rate sends them a message that the state does not care about them nor their freedoms. The state should be encouraging adults to quit tobacco cigarettes, which we know causes many illnesses and disease. Vapor product users are looking to better their lives and taking more money out of their pockets sends them the wrong message. I urge you to rethink this bill and levy this tax on vapor products. My livelihood is at stake and so are the lives of my customers. Many have expressed that this tax would force them back cigarettes since they would be cheaper. This would only lead to more people getting sick and dying from tobacco cigarettes. I know several owners of vape shops in other states where a large tax was implemented and they had to close their doors. If Maryland passes this tax I foresee most of the vapor stores closing here and thousands of people without a job.

In closing I oppose this 86% tax on vapor products and I hope the state can see the detrimental affect this would have on store owners, employees and customers. Nobody wins if this tax bill passes, not even the state. It will be hard to collect 86% of 0 since this would shut down the vapor industry here in Maryland.

Sincerely,

Sal Filippell  
Harbor Vapor

# SB0003

Maryland Vapor Alliance

William and Sarah Roberts

BS Vapes LLC

8154 Ritchie Hwy

Pasadena, MD 21122 Suite B

As business owners of a vape shop in Maryland, we are very concerned with the fact this bill is both unjust and will not have the effect anyone is looking for. If taxed at 86% we will close our business effectively immediately upon enactment. We cannot afford this tax.

Cigarettes were taxed heavily to help ease the state health care costs. While we understand that we need to educate our teenagers on addiction and pay for compliance enforcement, taxing vape shops because we are classified as tobacco product to this level will not achieve this. Instead all revenue will be lost, as we will be closed. The only viable option we see is a point of sale tax.

We are not Juul or Big Tobacco. We have direct contact with our customers. We see the health improvements in our customers from week to week. To tax an entire industry into extinction that is helping ease state health care costs makes zero sense to us.

Our business has 7 employees that would all lose their jobs and collect unemployment. We would lose our entire retirement as we invested in a product that we believe in that helps our community and eases the burden on state health care costs. We are a combat veteran and woman owned business. We believe in our country and community. If this tax is implemented the wrong outcome will happen in our communities. The black market will thrive and the state will get even less money. The black market will cause more health costs for the state as well. It's just a lose, lose situation if this tax is implemented.

As a community we need to "right" a "wrong" for an entire generation that is hooked on cigarettes that will die. We have a harm reduction solution that is proven to work and work more than twice as well than anything else on the market. This tax will not do this and in fact do the opposite. Vape shops in Maryland have not had a single violation in two years. We are not the problem and should not be taxed into extinction. Let us be part of the solution and all parties will win and our communities will grow, thrive and evolve with time.

Thank you for your time.



Travis Johnson  
509 Burning Tree Dr  
Arnold, MD 21012

My name is Travis Johnson and I am a 34-year-old former smoker. Currently, I am the assistant manager of the Vape Loft in Edgewater, MD. We sell vaporizers, flavored e-liquids, and accessories as well as advising adult vapers on the proper and safe usage of nicotine replacement vaporizers. As a former smoker who personally used nicotine vaporizers and flavored e-liquids to quit and stay off of cigarettes, I am very passionate about helping other adults transition their smoking habits to this safer alternative. With the proposal of these new draconian laws, including flavor bans as well as a very steep tax, I have become very concerned about the future of my current livelihood. Such laws would severely detriment our industry, to a point where I could no longer pursue my passion for nicotine vaporizers and the aiding of other adults in switching to a less harmful alternative. In which case, I would become unemployed. I have dedicated a lot of time and energy in educating myself in the proper and safe usage of nicotine vaporizers and I use that knowledge to inform other adults about the benefits and proper maintenance of such products. We are all aware of the lack of success of prohibition; whether we're talking about alcohol, illicit drugs or otherwise. Prohibition has been shown time and time again to simply not work. If vape shops, like the one at which I'm currently employed, were to go out of business, the individuals whom would undoubtedly still be acquiring these types of products wouldn't have access to a reliable source for information and training or even a source from which to purchase safe, regulated, compliant flavored e-liquids. The laws proposed would reprehensibly affect my life and livelihood, I would have neither have an income nor access to the types of flavored nicotine products that I use to keep me from smoking cigarettes. Beyond myself, such laws would also have a drastic effect on the consumers that rely on vape shops for advice on the safe operation of nicotine vaporizers as well as a place to purchase regulated, compliant e-liquids. I deeply urge you to reconsider the taxation and outright banning of flavored nicotine e-liquids.

# MEAN STREET VAPOR, LLC

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8A CENTRAL AVE  
GLEN BURNIE, MD 21061  
(410) 595-5338  
MEANSTREETVAPOR@GMAIL.COM

JANUARY 28TH, 2020

Dear Reader,

My name is Trenton and I am the business manager for Mean Street Vapor, LLC. I am writing in opposition to SB0003. The proposed 86% wholesale tax on vapor products will effectively kill the industry in Maryland and eliminate thousands of jobs and careers like mine and the employees that I manage. Before I began this career 6 years ago I made sure to do my due diligence by informing myself on every facet of vaping from how to do it safely and the potential dangers of it. I was satisfied with my findings. All ingredients are FDA approved, propylene glycol is used safely in inhalers, and vegetable glycerin is generally regarded as safe by the FDA so I started. I admit, I was skeptical at first as to whether or not I would be able to kick my habit of smoking but the results were near instantaneous. I was able to ditch my years long habit and now I am a new me. From there, I've applied to a bevy of local stores run by small business owners because I wanted to A.) Teach others how to use electronic cigarettes safely and effectively and B.) To help contribute to our local economy. Across my 6 years I've sold hundreds of thousands of dollars worth of nicotine containing e-liquid and electronic vaping products to adults in our area generating hundreds of thousands of dollars of tax revenue to Maryland.

Not one locally owned shop will be able to sustain an 86% wholesale tax. Mean Street Vapor would have to close our doors and I would have to inform the 14 employees I manage that we will not be able to keep them employed because the

State of Maryland taxed them out of jobs. They will not be able to afford their childcare. They will not be able to afford their cars. They will not be able to afford their rent. With the economy in the state that it is now, a lot of my employees will have a hard time finding work to be able to effectively pay their bills and live their lives. Instead, I beseech the politicians on the Budget and Taxation committee to amend the bill to soften the blow on locally owned vape stores. I believe there is a common ground we can achieve to keep our stores open, keep our staff employed, and to bolster our economy by way of taxation. I urge the committee to amend or oppose SB0003.

Sincerely,

Trenton Davis  
Mean Street Vapor

Vapors Lounge LLC /William Jameson  
28943 Three Notch Road  
Mechanicsville MD 20659

Email – Vaporslounge.md@gmail.com

Phone 240 249 3209

January 28, 2020

To Whom It May Concern:

I am a current small business owner in Mechanicsville, Maryland for the last 5 years. The proposed 86% wholesale/floor tax on vape products will not only threaten jobs and businesses but will in fact **eliminate them!** There are roughly three hundred plus vape shops listed in the State of Maryland (I am sure that number is far greater). Those three hundred plus businesses conservatively employ over 1,000 people. With this proposed tax the owner would close their business and the employees would be out of a job.

Let's put this into perspective, as a small business owner if I have roughly \$30,000 in inventory you are asking me to cut a check to the State of Maryland for \$25,000. There is not business that I know of that could absorb or survive this kind of cost, maybe big Pharma or Tobacco but we are not them, we are small business owners. Another example, if a product costs 100.00 and you want 86% tax on that product, the cost now for the product is \$186.00. Vape owners would have no chance of selling that product, we would not recoup the cost, much less a profit.

In closing, here are some other items to consider with regards to this proposed tax. Three hundred plus vape shops that rent/lease/mortgage that will close and the utilities/sales tax and other services we employ on a weekly/monthly basis will be gone. This tax is not going to generate money, its actually going to cost the State of Maryland hundred of thousands of dollars, if not millions, due to shop's going out of business. If this proposed bill is implemented, it will eliminate the Vape industry in the state of Maryland.

Sincerely,

William Jameson

Vic Vega II  
5527 Highridge St  
Baltimore, MD 21227

January 28, 2020

To Whom It May Concern:

I'm writing in regard to Maryland Senate Bill 3. I have been a Business Owner in the Baltimore area for over six years with three Vape Shop retail locations. I'm incredibly concerned about the 86% wholesale tax currently being proposed on our products. While taxation plays an important role in our State economy, it must not come at the expense of an entire industry. An industry that employs MD residents and pays a healthy share of taxes already.

An absurd 86% tax would decimate mine and many other businesses in the Maryland vape industry. Correction, not "many others" but rather literally all of them! None of us can survive this financial burden. It would remove nearly any room for profitability on products sold.

In our only attempt to survive this tax, we would have to nearly double the cost of all products to the end buyer customer. This is not something our customers can handle nor should they. It would be pricing them out of products which testing has shown them to be at least 95% less harmful than traditional cigarettes. This is a public health net negative for Maryland residents.

How much revenue will this 86% tax create if all the businesses it applies to go out of business? The answer is \$0. This does not feel like a way to implement reasonable taxation but rather a way to simply wipe us out. Out of sight out of mind, right? You will be putting Business Owners out of business who have literally dumped their entire life savings into their company. Business Owners who have heavy financial responsibilities and a Family to provide for. Employees will lose jobs and increase demands on State unemployment.

Since this tax ultimately will not create the desired revenue and will completely destroy a Maryland business industry there will be zero benefits for all. We want to be around to provide this healthier alternative to adult smokers who need these products to better their lives. We want to be a part of the effort to curb youth use of these products which are already illegal for them to obtain, to begin with. Help us help those that need these products most.

We implore you to please work with us and not simply against us!

Sincerely,

Vic Vega II

Owner – Vapor Villa, Corp