## 3/1/2024 HB 1414 Strongly opposed

## RE: OPPOSITION TO HB1414- PROPOSED 30% TAX ON NICOTINE VAPOR PRODUCTS

I am writing in strong opposition to HB 1414. I think this legislation is misguided and there are other ways to increase tax revenue other than taxing small businesses out of existence.

When it comes to ENDS products and increasing state collection of tax a few things will happen.

- 1. It will put small businesses out of business because a 30% tax is not viable ( end the tax you currently collect)
- 2. It will create a black market in the state of MD (No taxes collected)
- 3. Very close neighboring states sell these products and people will buy from those states (No tax collected)

With that being said I would love to see legislation on curbing youth and adult purchasing from Tik Tok. There are MANY Tik Tok profiles that will sell ENDS products in to MD. Especially when you see profiles like this.

Thank you, Matthew Milby

Pictures from Tik Tok posted on following pages. I have many many many more of these images. What is the state of MD doing about this? This is all revenue that the state could tax in legitimate businesses right here in MD!



