

## Opposition to HB1414

I write to express our strong opposition to the proposed 30% tax on nicotine products. It is our belief that such a tax would have detrimental effects on public health, the economy, and small businesses in our state.

There is concern that a high tax on nicotine products may discourage smokers from transitioning to safer alternatives such as vaping. Numerous studies and reports have shown that vaping can be an effective tool for smoking cessation. By offering a less harmful option, vaping helps reduce the health risks associated with tobacco smoking. Discouraging vaping through high taxation would undermine public health initiatives aimed at promoting harm reduction and improving overall health outcomes.

Furthermore, a significant tax increase on nicotine products creates a potential for a thriving black market. When taxes on goods become too burdensome, history has shown that illegal activities and underground markets tend to emerge. This not only poses risks to public safety, but also leads to a loss of tax revenues for our state. Instead of incentivizing illicit trade, we should focus on responsible regulation that balances public health concerns with the need for revenue.

The negative consequences of this proposed tax extend to the many small businesses within our state. Vape shops play a vital role in our local communities by providing a safer alternative to adult smokers. These establishments not only offer a variety of nicotine products, but also valuable guidance and support to those looking to quit smoking. Imposing such a high tax burden would force these small businesses to increase prices, potentially making their products less accessible and affordable. Ultimately, this could result in shop closures and job losses, negatively impacting our economy and local communities.

While we understand the need for revenue generation and the importance of public health, we believe that there are alternative solutions that can achieve both goals without disproportionately burdening businesses and consumers. We are eager to engage in open and constructive discussions with you and other lawmakers to explore a nuanced regulatory framework that ensures access to safer alternatives, implements age-verification measures, and supports educational campaigns to encourage responsible vaping practices.

In light of the above, we kindly request the opportunity to meet and discuss this issue further. We are confident that by working together, we can find a comprehensive and equitable solution that addresses concerns from all perspectives.

Thank you for your attention to this matter. We eagerly anticipate your response and the chance to engage in productive dialogue. Please find our contact information above, and do not hesitate to reach out to us for any further information or discussions.

Kind regards,

Candice Gott

Small Business Owner