



Mid-Atlantic Petroleum Distributors Association  
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TO: House Ways & Means Committee

FROM: Mid-Atlantic Petroleum Distributors Association

DATE: March 3, 2026

RE: **HOUSE BILL 1576** – Sales and Use Tax - Electronic Smoking Devices and Vaping Liquid -  
Maryland Pediatric Cancer Fund

On behalf of Maryland's convenience stores and energy distributors, MAPDA urges the committee to issue an unfavorable report on House Bill 1576.

This legislation would increase the sales and use tax on electronic smoking devices (ESDs) from 20% to 30% and the sales and use tax on vaping liquids sold in containers of 5ml or less from 60% to 90%.

While the intent of the tax increase is noble and well founded, the concern is this will have a negative impact on convenience store operators who offer these products.

The state should also be skeptical of any anticipated revenue given the experience of the state's most recent increase on cigarette taxes. The revenue projections fell well short of expected and continuing gains. The latter driven in part by illicit sales, smuggling, and legal out-of-state purchases in neighboring jurisdictions. Our members fear the same will happen with these products.

For these reasons, MAPDA respectfully requests an unfavorable committee report on HB1576.

**Feeding and fueling the economy through gas, coffee, food, heating oil and propane.**

MAPDA is an association of convenience stores and energy distributors in Maryland, Delaware & the District of Columbia.