Testimony before the Alaska Senate Finance Committee
Regarding Electronic Cigarettes/Vapor Products
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Chairmen Bishop and Stedman, Members of the Committee,

Thank you for your time today to discuss the issue of banning remote sales of tobacco and vapor products. My name is Lindsey Stroud, and I am Director of The Taxpayers Protection Alliance's (TPA) Consumer Center. 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.

Per the statement from the legislation's sponsor, this proposal is an effort to address youth use of tobacco and vapor products. While such efforts are laudable, policymakers should refrain from excessive taxation and prohibition when addressing such issues. Rather, than punish adult former smokers, Alaska lawmakers ought to fund robust tobacco control programs, including education and prevention.

Youth Use of Tobacco and Vapor Products is Declining

It is interesting that the sponsor of 2022 legislation is referring to 2018 data on youth e-cigarette use. Further, the sponsor relies on national survey data, not Alaska-specific to make his points. Before enacting bans and taxes, lawmakers should understand the scope of Alaskan youth tobacco use.

First, combustible cigarette rates are at record lows. In 2019, according to the Centers for Disease Control and Prevention's (CDC) Youth Risk Behavior Surveillance Survey (YRBSS), 27.5 percent of Alaska high school students had reported ever trying cigarettes and 8.4 percent reported current use, defined as having smoked a cigarette on at least one occasion in the 30 days prior. These are significant declines. Ever-use of combustible cigarettes has declined by 19.1 percent since 2017 and by 61.9 percent since 1995 when 72.1 percent of high school students reported trying smoking. Current smoking rates decreased by 22.9 percent from 2017, and by 77 percent since 1995, when 36.5 of high school students were current smokers.

In 2019, according to the YRBS, among Alaska high school students, 45.8 percent reported ever use of e-cigarettes and 26.1 percent reported current use. Only 4.5 percent reported using vapor products daily. While youth use of vapor products had increased between 2017 and 2019 by 14.8

percent among ever users and by 66.2 among current users, numerous national studies are indicating that youth vapor use is dropping.

Unfortunately for Alaska lawmakers, the Last Frontier did not participate in the 2021 YRBS due to the ongoing COVID-19 pandemic, so there is limited state data on youth vapor use. In 2021, according to the National Youth Tobacco Survey (NYTS), an estimated 11.3 percent of high school students and 2.8 percent of middle school students reported having used a vapor product on a least one occasion in the month prior to the survey.[i] Further, only 3.1 percent of high school students and less than one percent of middle schoolers reported daily e-cigarette use. The rate of decline is remarkable. Among high school students, vaping rates have declined by 41.8 percent since 2020 and by 58.9 percent since 2019 when 27.5 percent reported using e-cigarettes.

Robust Tobacco Control Funding – Not Bans, Excessive Taxation to Address Youth Tobacco and Vapor Product Use

It's a shame that lawmakers use youth use to justify gouging former smokers and forcing them to black markets while allocating so very little of existing tobacco monies on tobacco control programs – including education, prevention and helping smokers quit.

Alaska has imposed a tax on cigarettes since 1949 "when the Territorial Legislature enacted a tax of $0.03 per pack on cigarettes."[ii] Since then, the state cigarette excise tax rate has increased seven times. The last tax increase raised the price by $0.20 to $2.00 per pack.

In the mid-1990s, Alaska sued tobacco companies to reimburse Medicaid for the costs of treating smoking-related health issues. And, in 1998 with 45 other states, the Last Frontier reached "the largest civil litigation settlement in U.S. history" through the Master Settlement Agreement (MSA).[iii]

Under the MSA, states receive annual payments – in perpetuity – from the tobacco companies, while relinquishing future claims against the participating companies.

Between 2000 and 2020, Alaska collected $1.1 billion in cigarette taxes and $573 million in MSA payments. In the same time period, the Last Frontier allocated only $153 million towards tobacco control programs. This is 14.2 percent of cigarette tax collections and 26.7 percent of settlement payments. In total, in 20 years, for every $100 Alaska received in tobacco-related payments, the state spent only $9.26 funding programs to prevent youth use and help smokers quit. This is less than the average price of cigarettes, which is $9.79 per-pack (or $3,573.35 per-year for a pack-per-day habit).

Further, previous tobacco tax increases have not resulted in massive increases to tobacco control funding. Alaska's cigarette excise tax increased by $1.00 between 2005 and 2007. This resulted

in a 55.6 percent increase in cigarette excise tax collections, from $41 million in 2004 to $63.8 million in 2008. Although the state's funding of tobacco control programs increased by 97.4 percent, from $3.8 million to $7.5 million, the percent of cigarette tax funding used towards tobacco control did not increase as significantly.

For example, in 2004, the state allocated $3.8 million towards tobacco control programs, which was 9.3 percent of cigarette tax collections. In 2008, the state allocated $7.5 million to such programs, which was 11.8 percent of cigarette taxes and only a 26.8 percent increase from 2004 percentages.

If lawmakers truly care about youth use of age-restricted products, especially tobacco products, more funding should be invested in robust tobacco control programs. In 2020, Alaska dedicated only $9.1 million in state funding to such programs, that amounts to just $50.91 per person under the age of 18.

Vapor Product Emergence Correlates to Significant Declines in Young Adult Smoking Rates

Electronic cigarettes and vapor products were first introduced to the U.S. in 2007 "and between 2009 and 2012, retail sales of e-cigarettes expanded to all major markets in the United States."[iv] Moreover, between September 2014 and May 2020, e-cigarette sales in the U.S. increased by 122.2 percent.[v]

Examining data from the CDC's BRFSS finds that e-cigarettes' market emergence has coincided with a significant reduction in smoking rates among young adults.

In 1999, among current adult smokers, 38.3 percent were 18 to 24 years old. In 2009, this had decreased by 39.4 percent to 23.2 percent of adult smokers in Alaska being between 18 to 24 years old.

In the years after e-cigarette's market emergence in the early 2010s, smoking rates among current smokers aged 18 to 24 years decreased by 53.7 percent. Indeed, in 2011, among current smokers in Alaska, 21.8 percent were between 18 to 24 years old. In 2020, only 10.1 percent of current smokers were 18 to 24 years old.

Interestingly, e-cigarettes' market emergence was associated with a larger decline in average annual percent decreases. Between 1998 and 2008, the percentage of current smokers aged 18 to 24 years old decreased on average 1.7 percent each year. Between 2011 and 2020, annual percentage decreases average at 6.9 percent.

Further, since 2016, when the U.S. surgeon general issued an alarm about youth e-cigarette use, smoking rates among adults aged 18 to 24 years in the Last Frontier have decreased by 40.6 percent, with an average annual decrease of seven percent.

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Adult Vaping Rates

Despite providing annual data on cigarette and smokeless tobacco use, the CDC's BRFSS only reports on adult e-cigarette use for 2016 and 2017.

In 2017, according to the BRFSS, 3.5 percent of Alaska adults were current e-cigarette users. Similar to income status among smokers, lower income persons are more likely to use vapor products. As there is no data from 2017, in 2016, among current adult e-cigarette users, 5.4 percent reported household incomes of $25,000 or less per year. Conversely, only 3.8 percent reported earning $50,000 a year or more.

Economic Impact of Vaping in Alaska

In 2021, according to the analysis by the Vapor Technology Association, the industry created 134 direct vaping-related jobs. These jobs generated more than $5 million in wages.[vi] Moreover, the industry has created hundreds of secondary jobs in the Last Frontier, bringing the total economic impact in 2021 to $31.9 million. In the same year, Alaska received more than $1 million in state taxes attributable to the vaping industry.

Unfortunately, efforts by anti-vaping organizations and policymakers have negatively impacted vape shops in the Last Frontier. The number of employees in the vaping industry has decreased by 31.6 percent from 196 in 2018 to 134 in 2021, representing a loss of $1.4 million in wages.[vii] Further, state tax collections in 2020 were down 40 percent from 2018's level of $1.7 million. Overall, the economic output from the vaping industry in Alaska was reduced from $40.5 million in 2018 to $31.9 million in 2021, a 17.5 percent decrease.

Low Income Alaskans More Impacted by Tobacco and Vapor Excise Taxes

An increase on vapor products would unfairly burden lower income Alaskans. Excise taxes are inherently regressive and tend to burden lower income persons. For example, a Cato Journal article found from 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."[viii]

Among current smokers in Alaska, in 2020, 53.4 percent reported annual incomes of less than $15,000 and 33.6 percent of current smokers reported earning between $15,000 and $24,999 per year. In fact, more than four-fifths (87 percent) of all current adult smokers earned less than $24,999 per year in 2020. Only 11.9 percent of current adult smokers in Alaska reported earning $50,000 or more a year in 2020.

Interestingly, smoking rates have declined more rapidly among higher income persons in the Last Frontier than their low-income counterparts. Between 2019 and 2020, smoking rates among current smokers earning $24,999 or less increased by 30.4 percent. Conversely, among persons earning $50,000 or more, rates increased by only 13.3 percent during the same period.

Flavors Are Not Main Reason for Youth E-Cigarette Use

According to the sponsor statement of this proposal, youth increase of e-cigarettes between 2017 and 2018 was "largely due to prevalence of flavors, use of social media, word of mouth, and marketing tactics intended to attract teens."

This is simply not true. In fact, in analyses of state youth tobacco use surveys, other factors including social sources are most often cited among youth for reasons to use e-cigarettes and vapor products.

In 2019, among all Connecticut high school students, 5.2 percent reported using e-cigarettes because of "flavors," 18.2 percent cited "other," and 12.9 percent reported using e-cigarettes because of friends and/or family.[ix]

In 2017, among Hawaiian high school students that had ever used e-cigarettes, 26.4 percent cited flavors as a reason for e-cigarette use, compared to 38.9 percent that reported "other."[x]

Among highschoolers in Maryland that used e-cigarettes, when asked about the "main reason" for using e-cigarettes only 3.2 percent responded "flavors."[xi] Conversely, 13 percent reported because "friend/family used them," 11.7 percent reported "other," and 3.8 percent reported using e-cigarettes because they were less harmful than other tobacco products.

In 2019, among all Montana high school students, only 7 percent reported using vapor products because of flavors, compared to 13.5 percent that reported using e-cigarettes because of "friend or family member used them."[xii] Further, 25.9 percent of Montana high school students reported using vapor products for "some other reason."

In 2019, among all students, only 4.5 percent of Rhode Island high school students claimed to have used e-cigarettes because they were available in flavors, while 12.5 cited the influence of a friend and/or family member who used them and 15.9 percent reported using e-cigarettes "for some other reason."[xiii]

In 2017, among current e-cigarette users, only 17 percent of Vermont high school students reported flavors as a reason to use e-cigarettes. Comparatively, 35 percent cited friends and/or family members and 33 percent cited "other."[xiv]

In 2019, among high school students that were current e-cigarette users, only 10 percent of Vermont youth that used e-cigarettes cited flavors as a primary reason for using e-cigarettes,

while 17 percent of Vermont high school students reported using e-cigarettes because their family and/or friends used them.[xv]

In 2019, among all Virginia high school students, only 3.9 percent reported using e-cigarettes because of flavors, 12.1 used for some other reason, and 9.6 used them because of friends and/or family members.[xvi]

Flavor Bans Lead to Increased Combustible Cigarette Use

Flavor bans have had little effect on reducing youth e-cigarette use and may lead to increased combustible cigarette rates, as evidenced in San Francisco, California.[xvii]

In April 2018, a ban on the sale of flavored e-cigarettes and vapor products went into effect in San Francisco and in January, 2020, the city implemented a full ban on any electronic vapor product. Unfortunately, these measures have failed to lower youth tobacco and vapor product use.

Data from an analysis of the 2019 Youth Risk Behavior Survey show that 16 percent of San Francisco high school students had used a vapor product on at least one occasion in 2019 – a 125 percent increase from 2017 when 7.1 percent of San Francisco high school students reported using an e-cigarette.[xviii] Daily use more than doubled, from 0.7 percent of high school students in 2017, to 1.9 percent of San Francisco high school students reporting using an e-cigarette or vapor product every day in 2019.

Worse, despite nearly a decade of significant declines, youth use of combustible cigarettes seems to be on the rise in Frisco. In 2009, 35.6 percent of San Francisco high school students reported ever trying combustible cigarettes. This figure continued to decline to 16.7 percent in 2017. In 2019, the declining trend reversed and 18.6 percent of high school students reported ever trying a combustible cigarette. Similarly, current cigarette use increased from 4.7 percent of San Francisco high school students in 2017 to 6.5 percent in 2019.

An April 2020 study in *Addictive Behavior Reports* examined the impact of San Francisco's flavor ban on young adults by surveying a sample of San Francisco residents aged 18 to 34 years.[xix] Although the ban did have an effect in decreasing vaping rates, the authors noted "a significant increase in cigarette smoking" among participants aged 18 to 24 years old.

Other municipal flavor bans have also had no effect on youth e-cigarette use.[xx] For example, Santa Clara County, California, banned flavored tobacco products to age-restricted stores in 2014. Despite this, youth e-cigarette use *increased*. In the 2015-16 California Youth Tobacco Survey (CYTS), 7.5 percent of Santa Clara high school students reported current use of e-cigarettes. In the 2017-18 CYTS, this *increased* to 10.7 percent.

Further, studies have found that banning flavors in e-cigarettes leads to subsequent combustible cigarette use. A 2018 study published in *Tobacco Control* found that banning flavored "e-

cigarettes alone would likely increase the choice of cigarettes in smokers."[xxi] A July, 2021 survey in *Nicotine & Tobacco Research* found that one-third (33.2 percent) of survey respondents would "likely switch to [combustible] cigarettes" if flavors were banned in e-cigarettes.[xxii]

In August 2021, an article in *American Journal of Public Health (AJPH)* co-authored by 15 past presidents of the Society for Research on Nicotine and Tobacco (SRNT). This prime academic global organization involved with nicotine and tobacco evidence-based research warned that: "Because both youth and adult smokers find e-cigarette flavors attractive, banning all (or most) flavors risks reducing smokers' use of e-cigarettes to quit smoking at the same time that it reduces youth vaping."[xxiii]

Taxes on E-Cigarettes Unlikely to Deter Youth Use

Further, there is no data to indicate that youth use of vapor products decreased after implementing taxes on e-cigarettes and indeed, youth vaping has actually increased after other states implemented vapor taxes. Tobacco Harm Reduction 101 examined the effects of vapor taxes in six states. From 2017 to 2019, current e-cigarette use among high school students increased in five states – even with excise taxes imposed on such products.

Kansas Vapor Tax: $0.05 per milliliter
Kansas' tax on e-cigarettes and vapor products went into effect July 1, 2017.[xxiv]

According to Kansas's YRBSS, in 2017, 34.8 percent and 10.6 percent of high school students reported ever and current e-cigarette product use, respectively.[xxv]

In 2019, ever-use increased by 28.4 percent, to 48.6 percent of Kansas high school students and current e-cigarette use increased by 51.8 percent, to 22 percent of high school students using an e-cigarette on at least one occasion in the 30 days prior.

Louisiana Vapor Tax: $0.05 per milliliter
Louisiana's tax on e-cigarettes and vapor products went into effect August 1, 2015.[xxvi]

According to Louisiana's YRBSS, in 2017, 45.1 percent and 12.2 percent of high school students reported ever and current e-cigarette product use, respectively.[xxvii]

In 2019, ever-use increased by 13.3 percent, to 52 percent of Louisiana high school students and current e-cigarette use increased by 46.7 percent, to 22.9 percent of high school students using an e-cigarette at least one occasion in the 30 days prior.

North Carolina Vapor Tax: $0.05 per milliliter
North Carolina's tax on e-cigarettes and vapor products went into effect July 1, 2015.[xxviii]

According to North Carolina's YRBSS, in 2015, 49.4 percent and 29.6 percent of high school students reported ever and current e-cigarette product use, respectively. In 2017,

ever-use decreased by 12 percent, to 44.1 percent of North Carolina high school students and current e-cigarette use decreased by 33.9 percent, to 22.1 percent of high school students using an e-cigarette in the last 30 days.[xxix]

In 2019, 52.4 percent of high school students reporting having ever used an e-cigarette, this is a 15.8 percent increase from 2017, and a 5.7 percent increase from 2015 rates. Regarding current e-cigarette use, in 2019, 35.5 percent of North Carolina high school students reported using an e-cigarette on at least one occasion in the 30 days prior, this is a 37.7 percent increase from 2017 rates, and a 16.6 percent increase from 2015 rates.

Pennsylvania Vapor Tax: 40 percent of purchase price
Pennsylvania's tax on e-cigarettes and vapor products went into effect October 1, 2016.[xxx]

According to Pennsylvania's YRBSS, in 2015 40.8 percent and 23.1 percent of high school students reported ever and current e-cigarette product use, respectively. In 2017, ever-use increased by 2.4 percent, to 41.8 percent of Pennsylvania high school students, and current e-cigarette use decreased by 104 percent, to 11.3 percent of high school students using an e-cigarette in the last 30 days.[xxxi]

In 2019, 52.6 percent of high school students reporting having ever used an e-cigarette, this is a 20.5 percent increase from 2017, and a 22.4 percent increase from 2015 rates. Regarding current e-cigarette use, in 2019, 24.4 percent of Pennsylvania high school students reported using an e-cigarette on at least one occasion in the 30 days prior, this is a 53.7 percent increase from 2017 rates, and a 5.3 percent increase from 2015 rates.

West Virginia Vapor Tax: $0.075 per milliliter
West Virginia's tax on e-cigarettes and vapor products went into effect July 1, 2016.[xxxii]

According to West Virginia's YRBSS, in 2015, 49.1 percent and 31.2 percent of high school students reported ever and current e-cigarette product use, respectively. In 2017, ever-use decreased by 10.6 percent, to 44.4 percent of West Virginia high school students, and current e-cigarette use decreased by 118.2 percent, to 14.3 percent of high school students using an e-cigarette in the last 30 days.[xxxiii]

In 2019, 62.4 percent of high school students reporting having ever used an e-cigarette, this is a 28.8 percent increase from 2017, and a 21.3 percent increase from 2015 rates. Regarding current e-cigarette use, in 2019, 35.7 percent of West Virginia's high school students reported using an e-cigarette on at least one occasion in the 30 days prior, this is a 59.9 percent increase from 2017 rates, and a 12.6 percent increase from 2015 rates.

Health Effects of Electronic Cigarettes and Vapor Products

Despite recent media reports, e-cigarettes are significantly less harmful than combustible cigarettes. Public health statements on the harms of e-cigarettes include:

Public Health England (PHE): In 2015, a landmark report relying on 185 studies and produced by PHE (a leading health agency in the United Kingdom), found "that using [e-cigarettes are] around 95% safer than smoking," and that their use "could help in reducing smoking related disease, death and health inequalities."[xxxiv] In 2018, the agency reiterated their findings, finding vaping to be "at least 95% less harmful than smoking."[xxxv]

As recent as February 2021, PHE provided the latest update to their ongoing report on the effects of vapor products in adults in the UK. The authors found that in the UK, e-cigarettes were the "most popular aid used by people to quit smoking [and] … vaping is positively associated with quitting smoking successfully."[xxxvi]

The Royal College of Physicians (RCP): In 2016, RCP found the use of e-cigarettes and vaping devices "unlikely to exceed 5% of the risk of harm from smoking tobacco."[xxxvii] RCP is another United Kingdom-based public health organization, and the same group which was the first to highlight the link between smoking and lung cancer, and other tobacco related diseases, in 1962.

The National Academies of Sciences, Engineering, and Medicine: In January 2018, the academy noted "using current generation e-cigarettes is less harmful than smoking."[xxxviii]

Cochrane Review: Researchers at the Tobacco Addiction Group analyzed studies that examined the effects of e-cigarettes in helping smokers quit. The researchers found 61 studies that had over 16,700 adults that had smoked. The studies compared the instances of quitting smoking using e-cigarettes to other nicotine replacements including nicotine replacement therapy, nicotine-free e-cigarettes, behavioral support and others. Of the available evidence, the authors found that more people "probably stop smoking for at least six months using nicotine e-cigarettes than using nicotine replacement therapy … or nicotine-free e-cigarettes." The authors also found that e-cigarette "may help more people to stop smoking than no support or [behavioral] support only."[xxxix]

Society for Research on Nicotine and Tobacco (SRNT): An article in August 2021 co-authored by 15 past presidents of the SRNT reported that "Many scientists have concluded that vaping is likely substantially less dangerous than smoking". Furthermore, they found that "A growing body of evidence indicates that vaping can foster smoking cessation" and warned "Studies have found that policies intended to restrict e-cigarette use may have unintentionally increased cigarette smoking".[xl]

Conclusion & Summary Points

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Despite alarmism, electronic cigarettes are effective tobacco cessation products that have helped thousands of Alaskan adults quit combustible cigarettes and flavors are essential in this use. Although youth use of vapor products is concerning, lawmakers must refrain from alarmist efforts to impose draconian taxes and restrict access to flavors. Rather than relying on former smokers, lawmakers ought to invest already-existing tobacco monies, borne already by low-income persons, to fund robust tobacco control programs including cessation efforts, education, and youth prevention campaigns.

- Combustible cigarette use among Alaskan high schoolers are at record lows. In 2019, 8.4 percent reported current use of cigarettes, a 22.9 percent decrease from 2017 and a 77 percent increase from 1995 when 36.5 percent reported smoking.
- In 2019, 26.1 percent of high school students reported current use of electronic cigarettes. While this is an increase from 2017, numerous national studies are indicating that youth vapor use is dropping.
- Nationally, current vapor product use among high school students has declined by 41.8 percent since 2020 and by 58.9 percent since 2019 when 27.5 percent reported using e-cigarettes on at least one occasion in the 30 days prior to the survey.
- The first tax on cigarettes in Alaska took effect in 1949 at $0.03 per pack. Since then, the state excise tax has increased seven times. The last tax increase raised the tax by $0.20 to $2.00-per-pack.
- Alaska spends very little of existing tobacco monies on tobacco control programs.
- In 2020, the Last Frontier collected $42.9 million in state cigarette excise taxes and $20.1 million in tobacco settlement payments, yet allocated only $9.1 million (14.4 percent) to tobacco control. In 20 years, for every $100 the state received in tobacco-related payments, it spent $9.26 funding tobacco control programs. This is less than the average price of cigarettes – which is $9.79 per-pack.
- The vapor industry has been an economic boon to Alaska, generating $31.9 million in economic activity in 2021 while creating 134 direct vaping-related jobs. Further, the industry has contributed more than $1 million in state taxes.
- Unfortunately, anti-vaping efforts have reduced the industry's economic impact. The number of employees decreased by 31.6 percent from 196 employees in 2018, state tax collections were down 40 percent from 2018's $1.7 million, and economic activity was down by 17.5 percent from $5.4 million in 2018.
- E-cigarettes' market emergence is associated with low young adult smoking rates in the Last Frontier. In 2020, among current smokers in Alaska, only 10.1 percent current smokers were 18 to 24 years old – a 53.7 percent decrease from 2011. Further, since 2016, smoking rates among young adults have decreased by 40.6 percent.
- Data from existing youth surveys on tobacco and vapor product use indicate that high school students are not using e-cigarettes because of flavors. Overwhelmingly, high school students cite "friends/family" and "curiosity" as reasons for e-cigarette use.

- Existing state vape taxes have not reduced vapor product rates. As indicated on reasoning for e-cigarette use, taxation is unlikely to trump peer pressure in regard to youth use of any age-restricted substance.
- Electronic cigarettes and vapor products are effective tools at helping adult smokers quit. Lawmakers must refrain from policies that would restrict their use for former smokers.

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